



### *From the President*

IAAER is off to a great start in 2008. We are experiencing significant growth, especially in university membership, due in part to providing eIFRS access to our members. We are also collaborating in the offering of several conferences and grant programs and making plans for future events of this nature. My first letter of 2008 focuses primarily on

member benefits. However, I will first address the current review of the IASC Foundation Constitution.

#### **IASC Foundation Constitutional Review**

On June 19, I represented IAAER at an IASC Foundation Constitution Review Roundtable in London. The Trustees of the Foundation are currently undertaking their second review of the constitution. Recommendations regarding formation of a Monitoring Group and changes to the IASB structure have been circulated and the comment period ends in September. Please visit the IASB website and review these recommendations which could have a significant impact on the setting of international accounting standards. If accounting academics are to have a voice, we must participate in the Constitutional Review by attending Roundtables whenever possible and submitting comment letters.

#### **eIFRS Access for IAAER Members**

In 2007 IAAER announced that academic members now have free access to eIFRS. Believe it or not, the offer just got better. Accounting students can now join IAAER for only \$US20 and also have access to eIFRS and other educational materials of the IASB. While text books and IFRS books are quickly outdated, eIFRS is always up to date on the latest changes to standards and other developments. I again want to take this opportunity to thank the Association of Chartered Certified Accountants (ACCA) for

sponsoring this extremely valuable membership benefit.

We now have approximately 40 university members making eIFRS available to their faculty. As an IAAER university member, up to 10 faculty members have eIFRS access for \$US150. For \$US250 up to 20 faculty members have access. Visit [www.iaaer.org](http://www.iaaer.org) for membership forms or contact [admin@iaaer.org](mailto:admin@iaaer.org).

#### **Research Conferences**

During 2008, IAAER co-sponsored several conferences in collaboration with our Institutional and University Members. In February, we collaborated with the American Accounting Association's (AAA) International Accounting Section (IAS) and San Diego State University to offer a San Diego-based conference. Our participation helped draw record attendance for this event. In July, we collaborated with the Accounting and Finance Association of Australia and New Zealand (AFAANZ) in planning its annual conference. For the Sydney-based event, IAAER VP Alfred Wagenhoffer served as a plenary speaker and assisted with the doctoral consortium. Dick Wilson, representing Accounting Education: an International Journal, IAAER VP-At-Large Bryan Howieson, and I served on accounting education panels. Many thanks to Bryan for coordinating this collaboration and for his many contributions to IAAER.

IAAER also continues to participate in events sponsored by the ACCA and Institute of Chartered Accountants in England and Wales (ICAEW). ACCA provided funding for an IAAER paper development workshop and teaching workshop held in conjunction with the AMIS 2008 conference in Romania hosted by university member The Academy of Economic Studies of Bucharest. Thanks also go out to Jane Towers-Clark for coordinating the teaching workshop and to David Alexander, Alain Burlaud, Allan Hodgson, and Peter Walton for their assistance with the paper development workshop. Caroline Oades and Andreia Manea of the ACCA and the AMIS 2008 planning committee, especially Pavel Nastase and Caralin Albu, were also key to making this event a success. Building on these sessions, IAAER plans to offer doctoral/new faculty consortia at two co-sponsored conferences in 2008: the AMIS 2009 conference in Bucharest and a June conference in

São Paulo with ANPCONT. Our goal is to offer at least two such events annually to benefit doctoral students and junior faculty based in developing nations. IAAER also continues to participate in the planning of ICAEW's highly successful Better Markets Conference held in London each December. IAAER's conferences are a key component toward fulfilling its objectives and highlight the importance of our VP International Conferences.

I wish to express my thanks to Niamh Brennan for her service in this capacity last year, most notably for her assistance with our conference in Mexico City. Also I would like to thank Stefano Zambon for agreeing to assume this role in late 2007. Stefano is currently working with IAAER VP-At-Large Fabio Frezatti in planning our co-sponsored June 11-12 2009 event with ANPCONT and our February 5-7 2009 co-sponsored event with the Accounting Section of the German Academic Association for Business Research (GAABR). The latter will be held at the University of Munich, and we are very fortunate to have Professors Wolfgang Ballwieser and Hansrudi Lenz along with Stefano heading up the Scientific Committee. I hope many of you will join us in São Paulo and Munich – two wonderful cities. Please visit the IAAER websites for updated details on these two events.

**Grant Programs**

Preceding the April meeting of the European Accounting

Association (EAA), we held another deliverable for the IAAER KPMG Equity and Liability Distinction grant program. During the AAA meeting in August we will hold another deliverable. If you plan to attend the AAA meeting, please attend these sessions and support our five grant teams as they seek to provide evidence to support the work of the IASB.

This spring we also announced the winners of five research grants sponsored by the ACCA and IAAER to inform the work of the IAESB. Please refer to the announcement in this issue of COSMOS for information on the five projects. Information on deliverables will be posted on the IAAER website. The final deliverable for the IAESB grant program will be at our 2010 World Congress of Accounting Educators and Researchers in Singapore.

In closing, I want to encourage each of you to spread the word about IAAER's new programs and furthermore encourage your colleagues participate in IAAER's endeavors to promote excellence in accounting education and research on a worldwide basis. As always, please feel free to contact me or any other members of the Executive Committee with thoughts and recommendations on ways we can better serve the IAAER community.

–Donna L. Street

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## 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>Stefano Zambon</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>

### Vice Presidents – At Large

Accounting and Finance Association of Australia & New Zealand	<i>Bryan Howieson</i>
American Accounting Association	<i>Gary Previts</i>
Brazilian Association for Accounting Graduation Programs	<i>Fabio 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>

### Ex Officio Members

Accounting Education: An International Journal	<i>Richard M.S. Wilson</i>
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### 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  
 Autonomous University of Madrid  
 Brigham Young University  
 California State University, Fullerton  
 Charles Sturt University  
 Deakin University  
 DePaul University

Drexel University  
 HEC Montreal  
 Iowa State University  
 Instituto Tecnológico Autónomo de México (ITAM)  
 Johann Wolfgang Goethe University  
 Lingnan University  
 Louisiana State University  
 Miami University  
 Singapore Management University  
 Texas State University- San Marcos  
 University of Dayton  
 University of Guam  
 University of Hawaii  
 University of Houston - Clear Lake  
 University of Johannesburg  
 University of Montpellier  
 University of Pretoria  
 University of South Africa  
 University of South Queensland  
 University of Sydney  
 Univeristi Teknologi MARA  
 University of Texas as Austin  
 University of Washington  
 University of the Witwatersrand  
 Victoria University (Melbourne)  
 Victoria University (Wellington)  
 Yunnan University of Finance and Economics  
 Xiamen University

## UPCOMING EVENTS

*Jul 6-8, 2008*

AFAANZ Annual Conference  
 Hilton Hotel in Sydney, New South  
 Wales, Australia

*Aug 3-6, 2008*

2008 American Accounting Association  
 Annual Meeting: Building our  
 Accounting Community  
 Anaheim, California

*Aug 6, 2008*

Liability and Equity Distinction  
 IAAER/KPMG Research Grant  
 Program Deliverable  
 Anaheim, California

*Oct 30-31, 2008*

3rd Audit and Accounting Convergence  
 Annual Conference  
 Cluj-Napoca, Romania

*Nov 9-12, 2008*

Asian-Pacific Conference on  
 International Accounting Issues:  
 Corporate Governance and  
 Accountability  
 Paris, France

*Nov 13-15, 2008*

5th Annual International Accounting  
 Conference Accounting Academicians'  
 Collaboration Foundation:  
 The Road to Transparency  
 The Marmara Hotel, Istanbul

*Feb 5-7, 2009*

Annual Conference of the Accounting  
 Section of the German Academic  
 Association for Business Research  
 University of Munich, Germany

*June 11-12, 2009*

International Congress in Brazil:  
 Current and Future Trends  
 Sao Paulo City, Brazil



## IAAER Website

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

### Grant Announcements:

The ACCA/IAAER grant award recipients will be announced on the website in July.

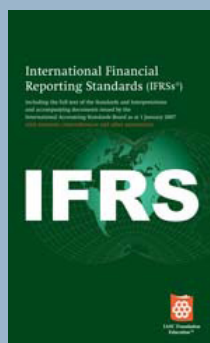
### Photo Gallery

Check out the IAAER photo gallery on the website. Click on the Library tag to view pictures from past meetings and conferences. You will find photos from the reception for the IAAER paper development workshop in Bucharest.

### Financial Statements

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

## IAAER Academic Members have access to eIFRS



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

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

Log on using the following instructions:

Visit [www.iaaer.org](http://www.iaaer.org). On the left side, click on Member Login. Members will receive a user name and password to log in.

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

## OFFICIAL JOURNALS OF IAAER

### Accounting Education: An International Journal

The official education journal of IAAER

Since 2005 the IAAER has enjoyed an alliance with Accounting Education: An International Journal.

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

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.

In JIFMA'S Institutional Perspectives Section they invite original papers that analyze accounting rule changes, regulatory changes and institutional developments within countries, and discuss the implications of these changes for corporate decision-making, financial analysis of firms in these countries, and related issues.



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

### Special Annual Subscription Rates

	Europe	Americas	World
Institutional	£371.00	\$700.00	£416.00
Personal	£91.00	\$163.00	£97.00
IAAER Members	£68.00	\$114.00	£68.00

Please see website for further details.

## MEETING MINUTES: EAA ROTTERDAM

### Minutes of the Executive Committee

April 23, 2008

KPMG, Fascinatio Boulevard 200-300  
WB Rotterdam, The Netherlands

The IAAER Executive Committee meeting was called to order by President Donna Street at 9:00am on April 23, 2008, in the offices of KPMG, WB Rotterdam, The Netherlands. Members present were John Ahern, Serge Evraert, Fabio Frezatti, Guiseppe Galassi, Gunther Gebhardt, Sue Haka (for Gary Previts), Martin Hoogendoorn, Simon Ho, Recep Pekdemir, Donna Street, Gary Sundem, Alfred Wagenhofer, Jolani Wilcox (for Marianne van Staden), Richard Wilson, and Stefano Zambon. Fatih Gilmaz of Istanbul University attended as a guest.

President Donna Street welcomed everyone.

John Ahern presented a brief report on IAAER Administrative activities. He reported that, in February, the IAAER website was migrated to a new service provider and rebuilt. Among the upgrades were the institution of online submission of membership and payment for new and renewing members. The website includes new sections providing information on Teaching Resources and Grant Opportunities which feature materials and links relevant to academic members. He noted that the ACCA is the sponsor of the Members Area which acts as a direct portal for full access to eIFRS for IAAER academic members including students.

On the website the calendar of meetings and conferences has grown significantly with regular updates. Institutional Members are invited to submit suggestions

of other resources to make available on the website and to include announcements of their events and programs that would be of interest to accounting academics.

Ahern noted that our former auditor has resigned due to national auditor rotation rules and that we must begin the process of selecting a new auditor. The IAAER thanks Professor Alain Mikol for ten years of service.

Ahern thanked Brian Maj of DePaul University for all of his fine administrative work on behalf of IAAER.

Ahern and Street then discussed Membership growth. From January 1 to April 18, 2008 IAAER welcomed several new student members, and renewal and new individual memberships are coming in at a steady pace. In addition 8 universities and 12 institutions joined or renewed their membership. Street recommended that we temporarily suspend

the free membership program for Doctoral Students when the offer expires on May 31. They would then be entitled to the student rate. The Executive Committee approved her recommendation.

Street reported that she has submitted a request for IAAER to be assigned a permanent seat on the Standards Advisory Council (SAC). The IASC Foundation is currently conducting a constitutional review and is considering our request. Street noted that it is important for IAAER to be actively involved in the constitutional review so that the accounting academic community is heard in the process of the IASC Foundation Constitutional review. She indicated she would keep the Committee updated on comments periods, Roundtables, etc. (Editor's note: In June, Street represented IAAER at the Trustees' Constitutional Review Roundtable in London. We will continue to follow this process and attempt to be as involved as possible).





Street reported on the IASB nomination process and noted that we need to begin developing a list of academics to be considered for the seat that Mary Barth will vacate in June 2009. A discussion followed regarding the process we should follow to develop a list of possible candidates for the Trustees' consideration. Sundem suggested that IAAER propose IAAER members from a variety of geographical areas

Street also proposed that IAAER work to see if we can assist the IFAC Developing Nations Committee. She will attempt to follow up on this in the future.

Street then reported on the IAAER joint meeting with AAA IAS held in January in San Diego. She reported that the joint meeting was very successful and had the highest attendance ever for an AAA IAS meeting.

The AMIS 2008 Conference will be held in Bucharest in June, 2008. This Conference will include a new Paper Development Workshop as well as a Teaching Workshop co-sponsored by IAAER and ACCA. This is a 'pilot' for the consortia IAAER plans to offer beginning in 2009 in Bucharest and Sao Paulo.

The 2008 AFAANZ Conference joint sponsored by IAAER will be held in Sydney

in July, 2008. Both Street, Wagenhofer, and Wilson will attend. Wagenhofer will be a Plenary Speaker and will also participate in the Doctoral Consortium which will be held as part of the AFAANZ meeting. Street and Wilson will serve on education panels.

Zambon described activities leading up to the Conference of the Accounting Section of the German Academic Association for Business Research Conference to be held February 5-7, 2009, at the School of Management of Munich University. The Conference will be in English and submissions are due September 1, 2008. Street requested that Zambon provide additional details on the conference for website posting.

Frezatti described plans for the International Congress In Brazil to be held in São Paulo City June 10-12, 2009. He distributed a booklet containing a full description of all the features currently being planned for the Conference. Members of the Executive committee discussed the plans, asking questions and making suggestions. Zambon, Street, and Frezatti will resolve a few remaining issues over the next month and bring final proposals to the August Executive Committee meeting.

Street updated the Executive Committee

on plans for the 2010 World Congress to be held in Singapore. IAAER would work with the National University of Singapore as well as Nanyang Technical University to plan the logistics of the World Conference. Street reported that plans were moving along. The precise date is yet to be determined, but, it will be held either immediately before or immediately after the IFAC World Congress in November 2010.

Pekdemir announced that the European Accounting Association Annual Meeting is scheduled to be held in Istanbul, May 19-21, 2010 and that he is the conference coordinator. Pekdemir and Street agreed that Istanbul would be an excellent location for IAAER to consider sponsoring a consortium for doctoral students and junior faculty from developing countries.

Gebhardt reported on the activities of the ACCA Research Committee, of which he is a member representing IAAER. He described plans for a potential Conference on Leasing being planned by the ACCA and IAAER.

Street presented a status report on the KPMG/IAAER/IASB Liability & Equity Distinction. Grantees will be reporting on their progress to date tomorrow (April 24, 2008) at the new KPMG offices in





Rotterdam. Grantees will again present at the AAA meetings in Anaheim in August, 2008. The final deliverable will be held in conjunction with a joint meeting of the IASB and FASB (tentatively set for April 2009).

Sundem next reported on the progress to date of the ACCA/IAAER/IASEB Grant Program. Responses to the Call for Proposals were due March 27, 2008. A total of 27 proposals were received. A number of proposals were from multinational research teams. May 15 is the date when the winning proposals will be announced. Sundem thanked ACCA for its support of this very important research project.

Wagenhofer reported on the IAAER Financial Statements for the year ended December 31, 2007 and the budgets for 2008. The 2007 audited financials and the 2008 budgets were distributed to the Executive Committee. Wagenhofer noted that the auditor Professor Alain Mikol gave the 2007 financials an unqualified opinion. On behalf of IAAER, he expressed his gratitude to Alain who has served as IAAER's auditor for the past 10 years on a

pro bono basis. Following a question and answer period the budget was approved for 2008.

Wilson followed with a report on the IAAER education journal, *Accounting Education: An International Journal*. He reported that publishing the papers from the Istanbul World Congress has taken slightly longer than planned. This edition of *Accounting Education* should be published in September 2008 and will also include the results of the Globalization

Roundtable held in conjunction with the Istanbul World Congress.

Wilson and Sundem served as members of a Selection Committee which identified three current Accounting Education Reviewers who will be honored as Outstanding Reviewers. Wilson stated that Accounting Education will move to 5 editions annually in 2009 (up from 4). He reported that the publisher has indicated that they are satisfied with the quality and circulation of Accounting Education.

Evraert updated those present on the efforts of the IAAER Nominating Committee. He reported that the slate would be available for membership approval at the AAA Annual Meeting in August. IAAER will hold a general meeting at AAA where members will vote on the slate. The slate will be circulated to the Executive Committee prior to AAA and will be posted on the IAAER website for review.

Street closed the meeting at 11:50 am. Lunch followed compliments of KPMG.

Submitted by John Ahern, VP-Administration





## IAAER AND ACCA ANNOUNCEMENTS

The International Association for Accounting Education and Research (IAAER) and the Association of Chartered Certified Accountants (ACCA) are pleased to announce the papers/proposals selected for presentation at our first Paper Development Workshop.

Aiming to encourage and develop research skills in doctoral students and junior faculty, the Workshop supports the goal of our two organizations to promote and develop excellence in accounting education and research, internationally.

Each successful project will be presented at a special session at the AMIS 2008 Conference in Bucharest on June 19, 2008. Feedback on the papers will be provided by Professors David Alexander (University of Birmingham) Allan Hodgson (University of Amsterdam), Peter Walton (KPMG Chair ESSEC University), Donna Street (Mahrt Chair in Accounting University of Dayton), and Alain Burlaud (Intec). The workshop will be hosted by ACCA Head of Research Caroline Oades. Financial support for

the event is provided by the ACCA. The following four papers/proposals authored by doctoral students/junior faculty will be featured.

### **Rita de Cassia Silva Castro**

PhD Student University of Aveiro  
Globalization and Accounting Education:  
A Comparative Study at the International  
Level

### **Cristina Vasile**

PhD Student ASE Bucharest  
History on Corporate Governance  
– A Multicultural Perspective

### **Raluca Sandu and Ioana Ioan**

Academy of Economic Studies of  
Bucharest  
Beyond the Balance Sheet: Intellectual  
Capital Disclosure in Transition  
Economies:  
A Case Study from the Oil Industry

### **Cătălin-Nicolae Albu and Nadia Albu**

Academy of Economic Studies of Bucharest  
Being An Accountant in Business – Some  
Evidence from Romania

## CONFERENCE ANNOUNCEMENTS

### **15th Annual Mid-Year Conference and 5th Annual Doctoral/New Faculty Consortium of the International Accounting Section of the AAA**

February 12-14, 2009 St. Petersburg's Beach, Florida

The International Accounting Section of the American Accounting Association invites you to the 15th Annual Mid-Year Conference and 5th Annual Doctoral/New Faculty Consortium.

The Conference will begin Friday morning, February 13, and continues with plenary sessions, panels, concurrent sessions, and other events through Saturday afternoon. The 5th Annual Doctoral/New Faculty Consortium will

be held on Thursday, February 12.

Papers, cases, or panel discussions on any area of international accounting are welcome. All paper, case, and panel submissions are due by September 26, 2008. All submissions must be in English. Author(s) will be notified of conference acceptance/rejection by November 24, 2008. As in past years, special consideration will be given to papers and cases that will be presented by doctoral students.

For more information please go to International Accounting Section page of American Accounting Associations website: <http://aaahq.org/international/index.html>

## SYMPOSIUM AND LECTURE SERIES INVITATION

University of Technology Sydney, School of Accounting would like to invite all IAAER members to attend their Distinguished International Visitors Program lecture series.

### **Half-Yearly JCAE Australasian Symposium** Saturday, 5 July 2008

### **Professor Dennis Campbell** (Harvard Business School)

18 - 22 August 2008  
Professor Campbell will be presenting a 2-day research seminar during his visit.

### **Professor Mark Bradshaw** (Harvard Business School)

20 - 24 October 2008  
Professor Bradshaw will be presenting a 2-day research seminar during his visit.

### **Professor Eli Bartov** (Stern School of Business, NYU)

17 - 21 November 2008  
Professor Bartov will be presenting a 1-day research seminar during his visit.

Please check our website [www.business.uts.edu.au/accounting](http://www.business.uts.edu.au/accounting) for updates and further announcements of our Distinguished International Visitors Program. For questions or for further information please contact Judy Evan at [judith.evans@uts.edu.au](mailto:judith.evans@uts.edu.au).

## 7TH AUSTRALASIAN CONFERENCE ON SOCIAL AND ENVIRONMENTAL ACCOUNTING RESEARCH 7 - 9 December 2008, The University of South Australia

### CALL FOR PAPERS

#### INVITED PLENARY SPEAKERS

Professor Katsuhiko Kokubu, Kobe University, Japan  
 Professor Lee Parker, University of South Australia, Australia  
 Professor Dr Stefan Schaltegger, Leuphana University, Germany  
 Associate Professor Carol Tilt, Flinders University, Australia

*The University of South  
Australia is proud to host the  
2008 A-CSEAR Conference to  
be held in Adelaide*

#### BACKGROUND TO THE CONFERENCE

Since 2001, the Australasian Conference on Social and Environmental Accounting Research (paralleling the annual Centre for Social and Environmental Accounting Research (CSEAR) conferences, held in Scotland) has been organised by Australian Universities. In December 2008 the Australasian Conference will be hosted by the *Centre for Accounting, Governance and Sustainability, School of Commerce at The University of South Australia*.

The Conference is deliberately an informal gathering of researchers, teachers, students, and practitioners concerned with social and environmental accounting in the very widest sense. Normally limited to a maximum of around 60 delegates, the emphasis is on a high level of interaction, discussion and debate in a friendly, supportive and relaxed atmosphere. Although papers from all areas of social and environmental accounting are welcome a main theme will be '*Sustainability Accounting – A Question of Management!*' This year's conference will also include a parallel stream on Environmental Management Accounting supported by the Environmental Management Accounting Network – Global (EMAN AP).

The precise format of the Conference is yet to be finalised. Papers will either be presented in a single session or parallel sessions, depending on demand from registrants and on the papers that are offered.

#### SUBMISSION DATE

Please note that abstract and full papers should be submitted by Monday 8th September 2008. All papers will be blind refereed. Papers will be peer reviewed by independent academic experts in accordance with the requirements for recognition as E1 conference proceedings. Only papers will be admitted to the refereeing process (abstracts alone will not be acceptable). Authors of accepted and rejected papers will be supplied with comments where appropriate as provided by the referees. Authors of papers accepted subject to revisions will be supplied with referee comments and revision recommendations.

#### SPECIAL ISSUES

Agreement has been reached with the editors of *Accounting, Auditing and Accountability Journal* that, following the conference, papers may be revised as necessary and submitted for publication to the special issue on '*Sustainability Accounting – A Question of Management!*' co-edited by Professor Roger Burritt and Professor Dr Stefan Schaltegger. A separate call for papers for this special issue will be distributed.

In addition, a special issue of the *Asia Pacific Centre for Environmental Accountability (APCEA) Journal* will be devoted to shorter papers delivered at the conference and submitted for publication. This issue of the APCEA Journal will be co-edited by Dr Sumit Lodhia and Professor Roger Burritt.

We would appreciate input from potential conference participants and will endeavour to tailor the conference sessions to suit participants.

#### ENQUIRIES AND FURTHER INFORMATION

Enquiries directed to the Scientific Committee and general inquiries about the conference, registration, and accommodation should be sent to the Conference Administrator as follows:

#### **CATHERINE HUGHES**

*Conference Coordinator*

C.Hughes@econ.usyd.edu.au

http://csear.econ.usyd.edu.au





The University of Sydney



Facoltà di Economia di Forlì  
Corso di Laurea in Economia delle Imprese Cooperative  
e delle Organizzazioni Nonprofit



## 1<sup>ST</sup> INTERNATIONAL CONFERENCE ON SUSTAINABLE MANAGEMENT OF PUBLIC AND NOT FOR PROFIT ORGANISATIONS

University of Bologna - Forlì Campus, piazzale Vittoria n. 15 Forlì (FC), 1st -3rd July 2009

### CALL FOR PAPERS

Jointly organised with The University of Bologna, The University of Sydney, the International Research Society for Public Management (IRSPM), the Accademia Italiana di Economia Aziendale (AIDEA) and the Italian Academic Network for the Development of Management in Public Sector (SVIMAP).

#### INVITED PLENARY SPEAKERS

Prof. Jane Broadbent, University of Roehampton  
Naoko Kubo, Project Manager, Secretariat Global Reporting Initiative, Amsterdam  
Prof. Riccardo Mussari, University of Siena  
Prof. Jeffrey Unerman, London Business School

#### THE CONFERENCE

Possible topic areas:

1. The management of sustainability
2. The developing meaning of sustainability for organisations
3. Social and environmental accounting
4. Social, ecological and environmental economics
5. Philosophical, geographical, communicational and cultural aspects of management in relation to sustainability.

#### TYPE OF PAPERS

Interdisciplinary, national/international full papers. Participants must submit full papers by the end of January 2009. Papers will be double blind reviewed.

*Deadline for submissions of proposals (full papers)* . . . . . 30<sup>th</sup> January 2009  
*Deadline for notification of acceptance and changes to apply* . . . . . 30<sup>th</sup> March 2009  
*Deadline for submission final paper* . . . . . 30<sup>th</sup> April 2009  
*Deadline for loading full paper* . . . . . 1 June 2009  
*Conference* . . . . . 1-3 July 2009

#### SPECIAL ISSUES

Selection of papers will be published in a special issue of **Public Management Review**. All contributors can submit their paper to be considered for the special issues. Papers will go through a standard double-blind review process. The special issue will be guest edited by Prof. James Guthrie.

**The Organising Committee consists of:** Prof. Giuseppe Farneti, University of Bologna, Chair of the organising group, Prof. Roberto Grandi, University of Bologna, Prof. James Guthrie, The University of Sydney, Prof. Stephen Osborne, The University of Edinburgh, Dr. Federica Farneti, University of Bologna.

**The Scientific Committee consists of:** Prof. Jane Broadbent, University of Roehampton; Dr. Federica Farneti, University of Bologna; Prof. Giuseppe Farneti, University of Bologna; Prof. Geoff Frost, The University of Sydney; Prof. Francesco Gennari, Bologna University; Prof. Roberto Grandi, University of Bologna; Prof. James Guthrie, Chair of the Scientific Committee, The University of Sydney; Prof. Irvine Lapsley, University of Edinburgh; Richard Laughlin, University of London; Prof. Renato Mele, University of Salerno; Prof. Riccardo Mussari, University of Siena; Prof. Brendan O'Dwyer, University of Amsterdam; Prof. Stephen Osborne, The University of Edinburgh; Prof. Filippo Luigi Paolucci, Bologna University; Dr. Michel Paton, The University of Sydney; Prof. Paolo Ricci, Università degli studi del Sannio; Prof. Lourdes Torres, University of Zaragoza; Prof. Jeffrey Unerman, University of London.

The Conference will have a Pre-conference professional panel (in Italian translated into English), in which "best practice" in social and sustainability reporting will be presented and discussed with key bodies and authorities

#### ENQUIRIES AND FURTHER INFORMATION

Enquiries directed to the Organising or Scientific Committee and general enquiries about the Conference, registration, and accommodation should be sent to the Conference Administrator as follows:

**Catherine Hughes**, SMOG Administrator

Phone: +61 2 9351 8988 Fax: +61 2 9351 6638 Web: <http://smog.econ.usyd.edu.au> Email: [SMOG@econ.usyd.edu.au](mailto:SMOG@econ.usyd.edu.au)



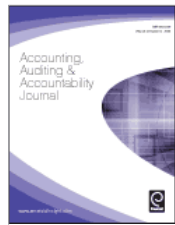
## CALL FOR PAPERS



### JOURNAL OF INTERNATIONAL ACCOUNTING RESEARCH

The Journal of International Accounting Research (JIAR) invites interested parties to submit relevant papers for consideration for publication by the journal. JIAR is the journal of the International Accounting Section of the American Accounting Association. JIAR publishes articles that increase our understanding of the development and use of international accounting and reporting practices or attempt to improve extant practices. International accounting is broadly interpreted to include the reporting of international economic transactions, the study of differences among practices across countries, the study of interesting institutional and cultural factors that shape practice in a single country but have international implications, and the effect of international accounting practices on users. JIAR has a diverse readership and is interested in papers in auditing, financial accounting, managerial accounting, systems, taxation, and other specialties within the field of accounting. JIAR is open to research using a wide variety of research methods, to include empirical-archival, experimental, field studies, and theoretical. The importance of the findings and the rigor of the analysis are the factors that determine acceptability.

All submitted manuscripts are sent to two reviewers, although one or more additional reviewers may be consulted in some instances. Reviews are double-blind. A strong effort is made to complete the initial review within two to three months, providing authors with constructive comments to improve the quality of the submitted manuscript. All submissions should be e-mailed to [Kenneth.ferris@asu.edu](mailto:Kenneth.ferris@asu.edu). Additional information for authors, including submission fees, is available at the JIAR homepage link that may be found at [www.aaahq.org](http://www.aaahq.org).



### Accounting, Auditing & Accountability Journal

Special Issue

Cross cultural impacts: the influence of French philosophers and social theorists on accounting research

Accounting, Auditing & Accountability Journal (AAAJ) provides a forum for contributions concerning the interactions between accounting, accountability and auditing and their socio-economic and political environments with an international, national or organization specific analysis taking a single, multi- or inter-disciplinary perspective (see AAAJ's editorial objectives).

Arguably, as an academic discipline, accounting has been somewhat devoid of an underlying master theory or metaphor. As a result, accounting researchers have often borrowed theories and methods from other disciplines, including economics, psychology, sociology, history, anthropology, and political theory. Interestingly, one of the kinds of theoretical borrowing that has occurred in accounting research in recent years has involved the work of various French intellectuals and philosophers, such as Michel Foucault, Bruno Latour, Pierre Bourdieu, Paul Ricoeur, Jean Baudrillard, Michel Callon, Jacques Derrida and others.

In this special issue, we welcome: Research which develops a sociology or a history of accounting academia, addressing such questions as

- When, where and why did accounting researchers (particularly British researchers) become interested in utilizing theoretical frameworks borrowed from French intellectuals?
- Why do French accounting researchers not utilize the work of these French

intellectuals in their own research?

Research which presents a critical literature review about the use of these social thinkers in accounting research, including questions such as:

- What has been the influence of Bruno Latour on accounting research?
- What has been used and not used (and why) of the work of Michel Foucault in accounting research?
- What has been the recent influence of Pierre Bourdieu on critical accounting research?

Contributions that explicitly utilize a theoretical framework or methodology borrowed from one of these French intellectuals in a contemporary study are also welcome.

Papers for this special issue should be submitted in a Word file electronically by email to both of the guest editors by the submission deadline of January 2, 2009. In submitting their papers, authors are asked to follow AAAJ guidelines. All papers will be subject to review in accordance with AAAJ's normal process. Authors may contact the guest editors in advance on any matters on which they require clarification or further guidance. Contact C. Richard Baker: [Baker3@Adelphi.edu](mailto:Baker3@Adelphi.edu) and Eve Chiapello: [chiapello@hec.fr](mailto:chiapello@hec.fr)

### Environmental Management Accounting Network (EMAN)

**Date extended to 30 June 2008**

Following the successful publication of four books so far in EMAN's series of books of leading papers on Environmental Management Accounting, published by Springer Publishers, and with the fifth (Environmental Management Accounting for Cleaner Production) currently in print, we would like to

inform you of the call for papers for the sixth book in this series:- “Environmental Management Accounting and Sustainable Supply Chain Management”

The principal theme of this book will be EMA and Sustainable Supply Chain Management, which was the theme of last year’s EMAN-Europe conference in Helsinki, but following our usual practice it will also offer a channel for publication of papers on any relevant and worthwhile aspect of environmental and sustainability accounting and reporting. It will therefore include a refereed and edited selection of both the best conference papers which were presented at the two EMAN conferences in 2007, in Helsinki and Pretoria respectively, and other quality papers related to the topic of EMA (interpreted broadly). We would therefore like to invite you to submit a paper to be considered for publication in this book.

Theoretical papers or broad empirical studies should normally be between 5,000 and 7,000 words, and papers containing case studies between 3,000 and 5,000. In order to secure a high quality publication, all papers will be double-reviewed. Submitted papers should be of original quality and should make clear their relevance to either: accounting and sustainable supply chain management, or sustainability/ environmental management accounting in general as well as to managerial practice and/or academic significance.

In format and presentation, papers should follow the “Submission Guidelines for Prospective Authors” which can be downloaded from the EMAN homepage (go to [www.eman-eu.net](http://www.eman-eu.net) and then see the link “Submissions”).

In order to be able to publish the EMAN book Environmental Management Accounting and Sustainable Supply Chain Management as promptly as possible, we ask you to submit the full paper by 31st May 2008. Please send your full paper, including any figures and appendices etc. that are intended for publication, as an e-mail attachment (.doc) to: [submissions@uni-lueneburg.de](mailto:submissions@uni-lueneburg.de)

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Please contact one of the editors if this deadline would give you any problem, or there is anything else you would like to discuss in connection with your paper. We are looking forward to your contribution to the book.

Martin Bennett:

[mbennett@glos.ac.uk](mailto:mbennett@glos.ac.uk)

Roger Burritt:

[Roger.Burritt@unisa.edu.au](mailto:Roger.Burritt@unisa.edu.au)

Stefan Schaltegger:

[schaltegger@uni.leuphana.de](mailto:schaltegger@uni.leuphana.de)

Tuula Pohjola:

[tuula.pohjola@kolumbus.fi](mailto:tuula.pohjola@kolumbus.fi)

Maryna Mohr Swart:

[mmohrswart@bullion.org.za](mailto:mmohrswart@bullion.org.za)

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### Annual Conference 2009 Accounting Section of the German Academic Association for Business Research (AS- GAABR) in collaboration with the International Association for Accounting Education and Research (IAAER)

February 5 – 7, 2009

Ludwig Maximilians University Munich  
Munich School of Management

This is the first call for papers for the 2009 AS-GAABR/IAAER Conference to be held in

Munich, Germany. Papers are invited in the broad areas of Managerial and Financial

Accounting and Auditing (including National/European/International Regulation, Corporate

Governance, Ethics or other related topics) in the private and public sector.

Authors are

invited to submit theoretical as well as empirical papers. Independent reviewers will referee

all submitted papers. Selected high-quality papers will be considered for publication in *SBR*

*Schmalenbach Business Review*, in

*Journal of International Financial Management & Accounting (JIFMA)* and in *Business Research (BuR)*.

Submission of Papers

To be eligible for presentation, full papers must be written in English, sent to [hansrudi.lenz@uni-wuerzburg.de](mailto:hansrudi.lenz@uni-wuerzburg.de) by November 1st 2008, submitted on Word format. The paper should be headed by title, author(s) and affiliation(s) and address for correspondence. Authors will be notified of acceptance by December 2008.

Best Paper Award

The AS-GAABR will present an award to the best paper at the conference, as selected by the Scientific Committee and considering reviewer assessment. Award recipients will receive 1000 € (to divide between co-authors) and a recognition certificate.



**FORTHCOMING  
RESEARCH  
FROM ACCA**

**Reducing the cost of capital? The case of mandatory IFRS adoption across Europe**

*Martin Walker and Edward Lee,  
University of Manchester*

Investigates how the perceived net benefit of IFRS adoption varies across European quoted firms. Instead of uniformly portraying IFRS as either beneficial or unfavourable, this study seeks to demonstrate that there are winners and losers from mandatory IFRS adoption. In doing so, the project will add a new dimension to the contemporary debate over international accounting standards harmonisation.

**Banking analysts’ perspectives on the materiality of annual report voluntary disclosures**

*David Campbell, Newcastle University  
and Richard Slack, Northumbria  
University*

A project engaging banking analysts to explore their views on the investment materiality of a range of voluntary disclosures, providing the 'flip side' to work that merely focuses on the views of preparers.

There is little research in the public domain about the consumption of voluntary disclosure and thus little is empirically known about the materiality of such disclosures. Data provided by this study will form an important element in understanding the investment materiality to banking analysts of a range of voluntary disclosures in annual reports and will have potential implications for preparers of voluntary disclosures in annual reports.

**Sustainable pensions: myth or reality?**

*Jill Solomon, Cardiff University.*

*Collaborative project with ESRC and UKSIF (UK Social Investment Forum).*

Trustees of pension funds in the UK face numerous challenges. In recent years, pensions regulation has increased dramatically, while at the same time the demand for focus on socially responsible investment has grown in popular thinking. ACCA's research is investigating how this drive for increased environmental, social and governance (ESG) awareness is really affecting investment, by exploring the perceptions

of pension fund trustees towards their role in responsible investment in general, and climate change in particular.

**Mediation and communication of intellectual property awareness by professional advisors**

*Robert Pitkethly, Said Business School, Oxford University*

This study investigates the sources and routes by which firms, and especially micro and small firms, acquire IP awareness. Knowledge processes will be examined by focusing on the role of non IP specialist professional advisers such as accountants, in mediating IP awareness to micro and SME firms. The research is expected to highlight the role of non-IP specialists and in particular accountants in raising IP awareness amongst the least IP aware segments of UK industry and by implication in raising the competitiveness of innovative Micro firms.

Barriers to business's actions for sustainable development Nick Barter and Jan Bebbington, University of St. Andrews The internal processes of leading organisations that appear to be at the cutting edge of environmental sustainable business practices will be investigated. This research will focus on the extent to which organisations are modifying their business processes in response to the

demands of the sustainable development agenda and how they are responding to the environmental aspect of that agenda in particular, and in addition to what impediments these organisations face in seeking to operate in an ecologically sustainable manner.

**Investigating the discharge of accountability by UK charities through narrative information**

*Ciaran Connolly, Queens University, Belfast and Alpha Dhanani, Cardiff Business School*

Non-financial, narrative information has been increasingly recognised as a means with which charities and other not-for-profit organisations (NFPOs) can discharge accountability to their stakeholders; managers can disclose the performance and achievements of their organisations, together with their future plans, in the context of their objectives, strategies and activities. Through examining the narrative information produced by charities in their publicly available annual reports, annual reviews and internet websites, this study is investigating how, and the extent to which, UK charities seek to discharge accountability to external stakeholders.

**COSMOS Submission Deadlines:**

Volume 20, No. 2: November 1, 2008. All materials should be limited to one page in length and submitted to Lee Radebaugh (radebaugh@byu.edu) as an e-mail attachment. Please do not fax materials.

**Contact**

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



## 2008 UNIVERSITY MEMBERSHIP

Up to 10 Faculty: US \$150 / EURO €100

Up to 20 Faculty: US \$250 // EURO €170

Over 20 Faculty: Contact John Ahern at [jahern@depaul.edu](mailto:jahern@depaul.edu) for rates

\*\* Please include list all faculty members names, emails, and phone numbers

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

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Visit the IAAER web site ([www.iaaer.org](http://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.



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Primary Contact: Salutation: _____	Title: _____	Email: _____
First Name: _____	Middle Initial: _____	Last Name: _____

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

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<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
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## 2008 CURRENT STUDENT OR DOCTORAL STUDENT MEMBERSHIP US \$20 / EURO €15

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<b>Primary Contact: Salutation:</b> _____ <b>Title:</b> _____ <b>Email:</b> _____
<b>First Name:</b> _____ <b>Middle Initial:</b> _____ <b>Last Name:</b> _____

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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 \$20 or €15 to IAAER – DePaul University Bank name: ShoreBank Bank Address: 1 E. Jackson Blvd, Chicago, IL 60604 USA Routing Number: 071004226 Account Number: 8100001232