

### **President's Letter**

Dear IAAER Members,

As we approach the end of another year, I will utilize this letter to summarize IAAER's major activities in 2007, express my gratitude to our individual and institution members and sponsors that have made the year a great success, and highlight a few upcoming events and programs.

### **Research Grant Programs Sponsored by KPMG and ACCA**

IAAER is very pleased to coordinate two important research grant programs. The first represents a continuation of our collaboration with KPMG and the International Accounting Standards Board (IASB) aimed at promoting research to "inform the IASB decision process." Early in the year, the Program Advisory Committee (consisting of Tim Bell of KPMG, Mary Barth of the IASB and Stanford University, Katherine Schipper of Duke University, and myself) announced the winners of our second round of grants. In September, each of the five grant winning teams presented the preliminary findings of their projects addressing Liability and Equity Distinction at a workshop hosted by the Institute of Chartered Accountants of England and Wales (ICAEW) at Chartered Accounting Hall in London. The workshop was attended by representatives of the IASB as well as national standard setters and leading academics. Additional deliverables will be held in 2008 in conjunction with the European Accounting Association (EAA) meeting in April and the American Accounting Association (AAA) meeting in August. Please see the IAAER website for a list of the grant recipients at <http://www.iaaer.org/pdf/GrantWinners.pdf>.

Towards the latter part of the year, in cooperation with the Association of Chartered Certified Accountants (ACCA) and International Accounting Education Standards Board (IAESB), IAAER announced a new grant program to support scholarly research directed at the IAESB's standard setting activities. Up to five research grants of US\$25,000 each will be awarded. Funded projects will be showcased at events involving representatives from the IAESB, as well as renowned accounting education researchers. The last deliverable will be held at IAAER's 2010 World Congress of Accounting Educators and Researchers. The deadline for proposal submissions is March 31, 2008. For more information please contact the project coordinator Gary Sundem or visit the IAAER website at <http://www.iaaer.org/pdf/IAESBCall-Nov07.pdf>.

In addition to Sundem, other members of the program planning committee include: Caroline Oades and Clare Minchington of the ACCA, Barry Cooper Chair of the ACCA Research Committee, Alain Burlaud and Sylvia Meljem members of the IAESB, IAESB Technical Manager David McPeak, and myself.

Many thanks to our associates at the IASB and IAESB for making these programs possible and of course to KPMG and the ACCA for funding these valuable grant programs.

### **Research Conferences**

During 2007, IAAER co-sponsored and/or assisted in the planning of several conferences. We assisted the European Financial Reporting Research Group (EUFIN) in planning its annual conference. Lee Radebaugh and I represented IAAER at the September event held at ESSEC in Paris, France, and Mary Barth and Katherine Schipper participated in plenary sessions sponsored by IAAER.

Also in September, along with the Mexican Association of Accounting and Business Faculty, IAAER co-sponsored the X International Congress on Innovations in Teaching Accounting and Business and the International Research Conference for Accounting Educators, in Mexico City. The conference offered sessions in both Spanish and English and was well attended. A special thank you goes out to IAAER Vice President Salvador Ruiz-de-Chavez for his vision and hard work in making this event a major success and to IAAER Vice President Niamh Brennan for coordinating the Scientific Committee for the English language papers.

For the past two years IAAER has also participated in the planning of the ICAEW's Better Markets Conference. Alfred Wagenhofer, Martin Hoogendoorn and I represent IAAER on the 2007 and 2008 planning committees. Gunter Gebhardt joined the three of us in London to attend the December 2007 conference focused on accounting for intangibles. The ICAEW has made this event a tremendous success that attracts over 200 accounting academics and practitioners each year, and IAAER is thrilled to be involved in the planning for the event. I encourage you to visit the ICAEW website to learn more about this annual event at <http://www.icaew.co.uk/index.cfm?route=143845>



**Member Benefits Including Free Access to eIFRS**

The Executive Committee is especially pleased that during 2007 IAAER added a tremendous member benefit. All academic members of IAAER now have free, unlimited access to eIFRS thanks to the generous sponsorship of the ACCA. Please share this with your colleagues and encourage them to join IAAER in order to share in this and other member benefits.

Also please encourage PhD students to visit the IAAER website to take advantage of a limited time offer to join IAAER gratis for a three year period.

**2008 Another Great Year for IAAER**

The coming year holds many opportunities for IAAER members. I hope to see many of you at our co-sponsored meeting in San Diego with the International Accounting Section of the American Accounting Association and San Diego State University's School of Accountancy and CIBER in February and at our co-sponsored meeting in Sydney with the Accounting and Finance Association of Australia and New Zealand in July. Future conferences are in the planning for 2009 to be held in Munich and Sao Paulo. In 2009, we are also planning to hold the first IAAER doctoral/new faculty consortia in Bucharest (in association with the Academy of Economic Studies of Bucharest annual AMIS conference) and in Sao Paulo (in association with the Universidad de Sao Paulo and ANPCONT). Please visit the IAAER website for more information on our two 2008 conferences and for updates on the 2009 conferences and consortia as they become available.

Please feel free to contact me or any of the other IAAER Executive Committee members with thoughts and recommendations for ways we can better serve our members in 2008 and onward.

I wish each of you a wonderful new year and look forward to working with you as IAAER grows our programs and member benefits.

*Donna 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>Gary Previts</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  
 Pontificia 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  
 DePaul University  
 Iowa State University  
 Linghan University  
 Singapore Management University  
 University of Dayton  
 University of Guam  
 University of Hawaii  
 University of Pretoria  
 University of South Africa  
 University of South Queensland  
 University of Sydney  
 University of Washington  
 Victoria University (Melbourne)  
 Victoria University (Wellington)

**Cosmos Accountancy Chronicle**

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**COSMOS Submission Deadlines:**

Volume 20, No. 1: May 15, 2008.  
 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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**Photo Gallery**

Check out the IAAER photo gallery on the website. Click on the Library tag to view pictures from past meetings and conferences.

**IAAER Academic Members have access to eIFRS**

The Executive Committee of IAAER is very pleased to announce that all academic members of IAAER may now 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 new IAAER member benefit and appreciate your feedback. eIFRS access will be provided through December 31, 2008; however, IAAER plans to offer this as a permanent member benefit for all academic members.

**Upcoming Events**

Feb 7-9, 2008

**14<sup>th</sup> Annual Mid-Year Conference and 4<sup>th</sup> Annual Doctoral/New Faculty Consortium of the International Section of the American Accounting Association**  
San Diego, California, USA

Apr 1-3, 2008

**BAA 2008 Annual Conference and Doctoral Colloquium**  
Paramount Imperial Hotel, Blackpool, UK  
Provides the opportunity for delegates to present current research, develop their academic network, and is an opportunity for the professional bodies and publishers to meet with academics and promote dialogue between them.  
Submissions due December 21, 2007

Apr 23-25, 2008

**31<sup>st</sup> Annual Congress European Accounting Association**  
Rotterdam, Netherlands

Apr 24-26, 2008

**2008 Critical Perspectives on Accounting**  
Baruch College, New York City, New York

Jun 6-8, 2008

**10<sup>th</sup> Annual International Conference on Accounting and Business**

Shanghai, China

Submissions are invited for full papers, or abstracts of papers, on all aspects of accounting and business for presentation. Papers in any area of international accounting and business are welcome.  
Submissions due February 1, 2008.

Jun 25-27, 2008

**South African Accounting Association Biennial Conference for Accounting Educators**

Papers on all aspects of international accounting research are welcome.  
Submissions due March 31, 2008.

Jul 6-8, 2008

**AFAANZ Annual Conference**

Hilton Hotel in Sydney, New South Wales, Australia

Papers are invited in the broad areas of accounting – finance, accounting information systems, business/tax law or a related topic.

Submission of the papers will be through the website, [www.afaanz.org](http://www.afaanz.org)

Submissions due January 31, 2008

Aug 3-6, 2008

**2008 American Accounting Association Annual Meeting: Building our Accounting Community**

Anaheim, California

Submissions are invited for concurrent sessions and proposals for a variety of types of at large concurrent sessions, and to volunteer to support the selection and review process as well as to participate.

Submissions due January 7, 2008

**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](mailto:donna.street@notes.udayton.edu), University of Dayton, USA) or Ann Johns ([aj3@natoff.cpaonline.com.au](mailto:aj3@natoff.cpaonline.com.au), CPA Australia)

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*Special Subscription Rates to IAAER Members*

<i>Annual Subscription</i>	<i>Europe</i>	<i>Americas</i>	<i>World</i>
Institutional	£371.00	\$700.00	£416.00
Personal	£91.00	\$163.00	£97.00
IAAER Members	£68.00	\$114.00	£68.00

**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 and Photographs of General Business Meeting**

August 7, 2007

Chicago Hilton, Boulevard B  
Chicago, Illinois

The IAAER Executive Committee meeting was called to order by President Donna Street at 2:00 pm in the Chicago Hilton Hotel in Chicago, Illinois.

Members present were John Ahern, Agnes Cheng, Serge Evraert, Bryan Howieson, Gary Previts, Lee Radebaugh, Donna Street, Gary Sundem, Shaym Sunder, Marianne van Staden, Alfred Wagenhofer, and Richard Wilson.

Caroline Oades joined the meeting for the discussion of the proposed ACCA – sponsored research projects.

Sid Gray and Bel Needles attended representing the IAAER Advisory Board as did Caroline Oades (substituting for Mike Walsh.)

President Street welcomed everyone. Attendees then introduced themselves. A new member of the Executive Committee is Previts, newly elected President of the American Accounting Association.



Sundem presented a draft of the Call for Proposals for “Research on International Accounting Education Standards – IAAER/ACCA Research Opportunities”. Gary described the contents of the Call for Proposals and stated that the plan was to publish the call by September 2007. IAAER will promote and publicize the call at the upcoming San Diego meeting in February, 2008. The program follows the model of the IAAER KPMG grant program. Both programs fund research to inform “the standard setting process.”

Carolyn Oades stated that ACCA would be able to report at the next meeting on the amount of resources allocated to support this research project.

During the discussion of the Call it was agreed that the funds would be transferred from the ACCA to IAAER, and that IAAER would distribute the funds.

Sid Gray, Bel Needles and Carolyn Oades next presented an update on the results of the IAAER Advisory Board (AB) Meeting which was held earlier in the day.

A number of topics were discussed at the AB meeting:

- The AB wants to review the IAAER Mission.
- They also wish to look at the administrative support available in light of the organization’s recent growth.

- An area for further discussion will be communications with the membership and the website.
- The AB plans to prepare a draft report, including a summary of a survey of members, at the next meeting in San Diego (February, 2008).
- Hopefully, this report would clarify IAAER Objectives and illuminate the nature of the relationship with IAAER Members.
- The AB plans to have a completed report ready in time for the EAA Meetings in Rotterdam in April, 2008.



Next, the minutes from the Executive Committee in Lisbon, Portugal in April, 2007 were approved.

Vice-President: Finance Wagenhofer next presented an update of IAAER financial activities for 2007 to date:

- The IAAER tax exempt status with the U.S. Government has been renewed for the next 5 years
- He reported that administrative costs can be expected to be higher in 2007 than in the past due in part to adding part-time administrative staff
- There have been no major changes in the financial status of IAAER to date in 2007

Vice President: Administration Ahern then gave his report:

- The current IAAER Individual Membership now stands at just over 1,500 members. The number of University Members is now 19 and the number of Institutional Members now stands at 48.
- Two DePaul University Staff, Brian Maj and Sarah Musto, now work a portion of their time on IAAER administrative tasks. The rapid growth of activity in the IAAER has made it necessary to provide resources (approved at the last meeting) to compensate Brian and Sarah for the time they devote to IAAER.
- The members of the Executive Committee stated that they are most appreciative of the work and commitment of Sarah and Brian.

Wilson next discussed the Accounting Education Best Reviewer Award to be instituted in 2008.

- Wilson led the EC in a discussion of the proper process for nominations for the Best Reviewer Award.

- He anticipates that perhaps 50 nominations might be received.

It was agreed that Sundem (IAAER Editorial Advisor to AE) and Wilson would make the final recommendation for the recipient of the Accounting Education Best Reviewer Awards

- Up to 3 awards could be presented annually. IAAER will provide plaques to the winners.

Wilson discussed the upcoming World Congress Issue of Accounting Education.



- The plan is to publish this issue in December, 2007. However, the time taken by referees in carrying out their reviews, and that taken by authors in making their revisions has been longer than desired. Consequently, it could be that the supplement would not appear until early 2008—but it would still be labeled as being part of AE Volume 16 (2007).
- He anticipated that a budget of approximately 3,750 pounds would be necessary to cover the costs of publishing and mailing. This amount (3,750 pounds) covers the cost of 100 copies for IAAER use. The cost of additional copies for IAAER use will be 725 pounds per 100.

- This amount was approved by the EC.

Next, Vice President Communications Radebaugh reported on Cosmos and Website upgrades.

President Street then led a discussion of the conferences:

- Bucharest AMIS: Street represented IAAER at the 2007 conference in July. This meeting will now be an Annual Conference and IAAER will attempt to be represented at future meetings
- EUFIN Paris & London Workshop, September 2007. Street and Radebaugh, in addition to Katherine Schipper and Mary Barth, will represent IAAER at the EUFIN meeting in Paris (Sept. 12-13). Schipper and Barth will be plenary session speakers. ICAEW will host the first deliverable of the IAAER KPMG Liability and Equity Distinction research grant program. In addition to the members of the Program Advisory Committee (Street, Schipper, Barth, and Tim Bell) members of the IASB as well as German and UK standard setters will attend the workshop to provide the research teams with feedback on their preliminary methodologies and findings. Executive Committee members planning on attending include Street, Pekdemir, Radebaugh and Evraert.
- International Research Conference for Accounting Educators: Mexico City, September 26-28. IAAER will organize a panel addressing the theme, “Innovations in Education”. On Thursday there will be an IAAER Education Panel, “IFRS Adoption: Challenges for Accounting Educators”. Several members of the Executive Committee plan to attend the conference.



- London ICAEW Better Markets, December, 2007. Wagenhofer, Hoogdendorn, and Street will attend to represent IAAER. These three members of the Executive Committee represent IAAER on the Better Markets planning committee.
- San Diego February, 2008. The Call for Papers is on the IAAER website. The meeting is joint with the AAA International Accounting Section. The Executive Committee and Advisory Board will meet at this conference. One panel will feature members of the IAESB. The IASEB planned its North American meeting in conjunction with the joint event to reach out to accounting educators.
- Sydney, July, 2008. Bryan Howieson presented an update on current planning for this Conference. This is a joint meeting with AFAANZ. Street will follow up with the information needed by AFAANZ planning committee.

Street stated that IAAER needs to develop the conference schedule for 2009. She recommended no conferences in 2010 unless the conference was to be held very early in the year since this will be when our next World Congress in held. She indicated that the University of Sao Paulo is interested in hosted a future joint conference.



Vice-President: Membership Cheng next presented plans for increasing the IAAER Membership base.

- Cheng is planning on putting together an announcement which could be used to interest potential members.
- Street will draft a statement addressed to potential Institutional members.
- Cheng stated that she wants to form Regional Committees to promote membership

Street next proposed that IAAER create a new class of membership for current doctoral students. She recommended that the membership fee in IAAER be waived for doctoral students for a three year period. The offer will expire December 31, 2007. Following discussion, this recommendation was passed.

The meeting adjourned at 4:45pm and the Executive Committee moved to the General Meeting.

## INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION AND RESEARCH

**Minutes and Photographs of Executive Committee**

September 26, 2007

Crowne Plaza – World Trade Center Hotel

Room Mexico 3, 3PM

Mexico City, Mexico

(Continued September 27, 2007)

The IAAER Executive Committee (EC) meeting was called to order by President Donna Street at 3pm in the Crowne Plaza-World Trade Center Hotel in Mexico City, Mexico.



Members present were John Ahern, Agnes Cheng, Fabio Frezatti, Guiseppe Galassi, Simon S.M. Ho, Recep Pekdemir, Lee Radebaugh, Salvador Ruiz-de-Chavez, and Donna Street.

President Street welcomed everyone. Attendees then introduced themselves. A new member of the EC is Frezatti of The Brazilian Association for Accounting Graduation Progras (ANPCONT) and a faculty member in the School of Economics, Business Administration and Accountancy, University of Sao Paulo.

#### APPROVAL OF MINUTES OF EXECUTIVE COMMITTEE MEETING AUGUST 7, 2007, CHICAGO, ILLINOIS, USA

VP-Administration Ahern distributed draft copies of the meeting of the EC held in Chicago on August 7, 2007. Following discussion and some editorial corrections, the minutes were approved unanimously.

#### PRESIDENT STREET'S REPORT

- IAAER-KPMG London Workshop Report: The first deliverable for the IAAER-KPMG Research Grants was presented in September by each of the five research teams. The workshop was hosted in London by The Institute of Chartered Accountants of England and Wales (ICAEW). The ICAEW provided the conference facilities, handled registration, and made catering arrangements. President Street acknowledged the ICAEW for the Institute's outstanding work in organizing this event.
- In general, there was a positive reaction to the preliminary findings. At the request of some of the research teams, an additional optional deliverable will be held this April at the 2008 meeting of the European Accounting Association (EAA).
- Research on International Accounting Education Standards – IAAER/ACCA Research Opportunities: This program will fund up to five research projects in the amount of \$25,000 each. The IAAER/ACCA program is intended to promote and support research directed at developing

theory and evidence to inform the International Accounting Education Standards Board's (IAESB) standard setting agenda. An important goal is to promote awareness of International Accounting Education Standards.

President Street reported that the Call for Proposals will be going out in a couple of weeks. (Note: The call has been released and is provided on the IAAER website).

- **IAAER Member Access to eIFRS:** President Street reported that she has been in discussions with the IASC Foundation. The discussions could result in IAAER members having access to eIFRS as a benefit of holding membership in IAAER. She believes this could be an outstanding benefit for our academic members. The EC discussed a number of potential options for making eIFRS available to IAAER members. President Street will



continue to explore possible sources of funds to provide resources for the eIFRS effort. (Note: the ACCA has agreed to fund the eIFRS access. Now all IAAER academic members have free access to eIFRS through the members only section of the IAAER website).

- President Street reported that our efforts to enroll Doctoral students as members of IAAER (Membership Fee complimentary for 3 years) has been very well received as evidenced by the response from doctoral students throughout the world.

### IAAER WEBSITE DISCUSSION

Radebaugh and Street led a discussion exploring ideas for enhancing the IAAER website. They reported on conversations with Andy Lymer regarding the possibility of his assisting with the website. One option discussed for eIFRS access prior to the website redesign was to use an add-on to the IAAER Website.

### FUTURE CONFERENCES

- The Institute of Chartered Accountants of England and Wales (ICAEW) Information For Better Markets Conference will be held in December 2007. IAAER is assisting with the planning phase of this conference and the promotional materials acknowledge IAAER's contribution. President Street, VP-Finance Wagenhofer, and Hoogendoorn VP Practice will attend. Also three represent IAAER on the Better Markets planning committee.
- AAA International Section February 7-9, 2008, San Diego. An e-mail will be sent out to members informing them of this co-sponsored conference (also in collaboration with San Diego State University). The upcoming issue of COSMOS will also promote attendance at this meeting. Full information is posted on the IAAER website.
- AFAANZ July 6-8, 2008. Bryan Howieson, VP At-Large AFAANZ is leading this collaboration.

- A future co-sponsored conference with the Accounting Section of the German Academic Association for Business Research is planned for February 2009 in Munich. Street will represent IAAER at the annual AMIR conference hosted by the Academy of Economic Studies of Bucharest in June 2008. IAAER also plans to host a doctoral / new faculty consortium at the AMIR 2009 conference.

- EC Board Member Frezatti discussed the possibility of IAAER co-sponsoring a conference with the Universidad de Sao Paulo and ANPCONT (The Brazilian Association For Accounting Graduation Programs). He pointed out that the Universidad de Sao Paulo and ANPCONT have the capability to organize and plan a major academic conference. Excellent tourist packages could be made available for attendees. Brazil has a strong accounting education system. There are three accounting Ph.D.



- programs in Brazil and twenty accredited accounting programs. In considering the timing of such a conference the year 2011 was mentioned, but, 2009 will most likely be selected for the event. Latter in the meeting the decision was made for IAAER to host a doctoral / new faculty consortium at this event in the same view as the one noted above.

- Frezatti announced the launching of a new journal published by the National Association of Graduate Programs in Accounting and Actuarial Sciences in Brazil. The journal is *Advances in Scientific and Applied Accounting*. The journal was officially launched on September 1, 2007, and the first issue will be closed by December 31, 2007.

#### REPORT ON MEXICO CITY CONFERENCE

- Ruiz-de-Chavez reported on the Mexico City Conference (September 27 – 28, 2007). Ruiz-de-Chavez was pleased to report that the conference attracted over 300 participants. He briefed the EC on plans for the Opening Ceremony. The Keynote address would be given by the Dean of The School of Medicine.
- Over 160 papers will be presented at the conference. One hundred thirty papers will be presented in Spanish and thirty papers will be presented in English.

On September 27 there will be an IAAER Education Panel, “IFRS Adoption: Challenges for Accounting Educators”.

#### ADJOURNMENT

- The meeting adjourned at 5:00pm. It was agreed that the EC meeting would resume the next day, September 27, at 12:00pm.

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CONTINUATION OF EC MEETING September 27, 12:00pm

- When the meeting resumed, the EC initially brain-stormed to generate suggestions for the operation of the IAAER website. EC members agreed that we need a good search engine on our website. It is important also that the EC agree on the main headings to appear on the website.

The website would probably need a temporary add-on for eIFRS access. (Note this has been completed and IAAER academic members now have free access to eIFRS complements of the ACCA.

EC members agreed to keep Brian Maj of DePaul University in the loop on all decisions involving the website.

- The EC next discussed ways in which IAAER could be of service to doctoral students and new faculty. Among the suggestions:
  - Possibly put together a Podcast or panel on topics of interest to doctoral students.
  - Consider the possibility of organizing a Doctoral / New Faculty Consortium aimed at developing and emerging economies. Targets for the first consortia will be planned for 2009 at the AMIR conference in Bucharest and the IAAER conference in Sao Paulo.
  - With the World Congress scheduled for 2010 IAAER will consider having a special panel or program geared especially to doctoral students. To maximize the possible viewers/attendees, IAAER will consider presenting the panel/program as a teleconference.
  - Consider the possibility of establishing a one-on-one mentoring program. This might be expanded to a program where doctoral students from developing countries could be in residence at the mentor's university for an extended period of time. This would require funding. Ahern agreed to contact the International Research & Exchange Program (IREX) to explore opportunities for funding for doctoral students

MEETING ADJOURNED AT 1:30PM

### INDIVIDUAL MEMBERSHIP

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

Salutation: _____	First Name: _____	Last Name: _____
Title: _____	Email: _____	Field Of Interest: _____
Institution: _____	Department: _____	
Address: _____ _____		
City: _____	Province/State: _____	Postal Code: _____
Country: _____	Telephone: _____	Fax: _____
Website: _____		

**1 YEAR INDIVIDUAL MEMBERSHIP 2008 DUES  
US \$25 / EURO €17**

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.



**Return this form with one of the following payment methods:**

<input type="checkbox"/> Visa/MasterCard:	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:	_____	
<hr/>		
<input type="checkbox"/> Check:	Send check in US\$ payable to IAAER and mail with this form to: Dr. John T. Ahern, Jr. DePaul University 1 E. Jackson Blvd, Ste 6000 Chicago, IL 60604-2287 USA	
<hr/>		
<input type="checkbox"/> Bank Transfer:	IAAER – DePaul University ShoreBank 1 East Jackson Blvd. Chicago, IL 60604, USA Routing Number: 071004226 Account Number: 8100001232	<b>OR</b> IAAER - University of Graz Hypo Bank Steiermark Riesstrasse 1, A-8010 Graz, Austria IBAN: AT295600020241085580 BIC: HYSTAT2G

### DOCTORAL CANDIDATE MEMBERSHIP

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

Salutation: _____	First Name: _____	Last Name: _____
Email: _____	Doctoral Degree Candidate: (e.g. Ph.D. or DBA): _____	
Year Started: _____	Expected Year of Completion: _____	Field Of Interest: _____
Dissertation Title (if available): _____		
Dissertation (Or Course) Advisor: _____		
Institution: _____	Department: _____	
Address: _____ _____		
City: _____	Province/State: _____	Postal Code: _____
Country: _____	Telephone: _____	Fax: _____
Website: _____		

**INDIVIDUAL MEMBERSHIP 2008-2010 (3 years)**  
**US \$25 / EURO €17 Waived**

**\*This is a one-time only offer and expires on May 31, 2008.**  
**Each individual is limited to one doctoral membership fee waiver.**

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.



Please fax this form to John Ahern at (1+) 312/362-6208, or send as an e-mail attachment to [jahern@depaul.edu](mailto:jahern@depaul.edu).

### UNIVERSITY MEMBERSHIP

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

#### Primary Contact Information:

Salutation: \_\_\_\_\_ First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_

Title: \_\_\_\_\_ Email: \_\_\_\_\_

#### University Information:

Institution: \_\_\_\_\_ Department: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ Province/State: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Country: \_\_\_\_\_ Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

Website: \_\_\_\_\_

### UNIVERSITY MEMBERSHIP 2008 DUES

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 for rates.

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.



#### Return this form with one of the following payment methods:

Visa/MasterCard: 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: \_\_\_\_\_

Check: Send check in US\$ payable to IAAER and mail with this form to:  
Dr. John T. Ahern, Jr.  
DePaul University  
1 E. Jackson Blvd, Ste 6000  
Chicago, IL 60604-2287  
USA

Bank Transfer: IAAER – DePaul University      **OR**      IAAER - University of Graz  
ShoreBank      Hypo Bank Steiermark  
1 East Jackson Blvd.      Riesstrasse 1, A-8010 Graz, Austria  
Chicago, IL 60604, USA      IBAN: AT295600020241085580  
Routing Number: 071004226      BIC: HYSTAT2G  
Account Number: 8100001232



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**List all current department faculty for IAAER University membership:**

Salutation: \_\_\_\_\_ First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_

Title: \_\_\_\_\_ Email: \_\_\_\_\_

Salutation: \_\_\_\_\_ First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_

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Salutation: \_\_\_\_\_ First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_

Title: \_\_\_\_\_ Email: \_\_\_\_\_

## ***IAAER and KPMG Research Grant Winners***

IAAER and KPMG are devoted to sponsoring research that “informs the IASB decision process.”

### **ROUND 1: Reporting Financial Performance**

Round 1 of our joint program focused on Reporting Financial Performance and provided funding for five outstanding projects. In addition to receiving funding from KPMG, each team benefited from feedback provided by standard setters and leading scholars at four project events. The project deliverables were held at IAAER’s September 2005 International Research Conference for Accounting Educators in Bordeaux, France; at IAAER’s March 2006 workshop in New York City; at the August 2006 meeting of the American Accounting Association held in Washington, DC; and at the November 2006 IAAER World Congress of Accounting Educators held in Istanbul.

#### ***The following research teams participated in Round 1:***

##### **Guochang Zhang, and Peter Chen**

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

##### **Ann Tarca, Philip Brown, Phil Hancock, David Woodliff, Michael Bradbury, and Tony Van Zijl**

Identifying Decision Useful Information With the Matrix Format Income Statement

##### **Jan Barton, Bowe Hansen, Grace Pownall**

What Performance Measure Attributes do Investors Value the Most?

##### **Kimberly J. Smith and Denise A. Jones**

The Dynamic Effects of Other Comprehensive Income

##### **Leslie Hodder, Patrick E. Hopkins, and David A. Wood**

Disintegrated Performance Reporting

#### ***Members of the IAAER KPMG Research Grant Program Committee include:***

Mary E. Barth

IASB Board Member and

Atholl McBean Professor of Accounting, Stanford University

Timothy B. Bell

Director, Assurance Research, KPMG

International’s Audit & Advisory Services Center

Katherine Schipper

Thomas Keller Professor of Business Administration

Duke University

Donna L. Street (Program Coordinator)

IAAER President and

Mahrt Chair in Accounting, University of Dayton

## ***Research on Defining, Recognizing and Measuring Liabilities*** **Round 2: Grant Recipients Announced**

The International Association for Accounting Education and Research (IAAER), in collaboration with KPMG, is pleased to announce our *Research on Defining, Recognizing and Measuring Liabilities* grant recipients. The program supports scholarly research directed at informing the IASB's decision process for the Board's projects related to Liabilities and Equities. Five research grants of \$25,000 (U.S.) each have been awarded for the following research projects:

### **Leverage and Cost of Equity Capital – An Empirical Test of Various Definitions of Liability and Fair Value Measurement**

Louisiana State University

C.S. Agnes Cheng

Kenneth J. Reichelt

University of Houston

Kay Newberry

Cathy Zishang Liu

### **Accounting for Liabilities and Equity of Financial Institutions – Analyzing and Allocating Market and Credit Risk to Funding Instruments**

Universität Frankfurt am Main

Günther Gebhardt

Rolf Reichardt

Michael Reiland

### **Does the Current Definition of Liabilities in the IASB's Framework Provide an Adequate Basis for Estimating the Equity Value of the Firm When Using an Asset-Side Valuation Approach?**

Università Bocconi

Mauro Bini

Francesco Momentè,

Francesco Reggiani,

Emanuel Bagna,

UTS

Ronald Bird

### **Distinguishing Liability from Equity in Co-operative Entities**

#### Universidad Politécnica de Valencia

Fernando Polo-Garrido

Juan Francisco Juliá Iguál

#### St. Mary's University

James H. Smith

John Maddocks

J. Tom Webb

#### Mount Saint Vincent University

Elizabeth A. G. Hicks

#### Universidad de Navarra

Germán López-Espinosa

#### Federal Association of German Cooperative Banks

Volker Heegemann

### **Risk Management Effects on Liabilities and Equity- Cost of Capital Implications**

#### Imperial College London

Paul J M Klumpes

Peng Wang

Liyan Tang

Funding for this program is provided by KPMG. Funded projects will be showcased in three highly visible events involving representatives from the IASB as well as renowned accounting researchers. These include an IAAER by-invitation-only mini-conference in London hosted by the Institute of Chartered Accountants in England and Wales on September 14, 2007, the American Accounting Association August 2008 conference in special sessions co-hosted by IAAER and the AAA International Accounting Section, and an IAAER by-invitation-only miniconference in Norwalk in October 2008.

### **Program Advisory Committee**

Mary E. Barth

IASB Board Member and

Atholl McBean Professor of Accounting,  
Stanford University

Timothy B. Bell

Director, Assurance Research, KPMG

International's Audit & Advisory Services  
Center

Katherine Schipper

Thomas Keller Professor of Business

Administrator

Duke University

Donna L. Street (Program Coordinator)

IAAER Vice President of Research and

Mahrt Chair in Accounting,

University of Dayton

donna.street@notes.udayton.edu



# Call for research proposals

## INTERNATIONAL ACCOUNTING EDUCATION STANDARDS

The International Association for Accounting Education and Research (IAAER) and Association of Chartered Certified Accountants (ACCA) are pleased to invite research proposals to support the work of the International Accounting Education Standards Board (IAESB). The program supports scholarly research directed at the IAESB's standard setting activities. Up to five research grants of US\$25,000 each will be awarded under this program. Funded projects will be showcased at events involving representatives from the IAESB, as well as renowned accounting education researchers. Funding for this program has been provided by ACCA. The deadline for proposal submissions is March 31, 2008.

### CONTEXT AND OBJECTIVE

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This Call promotes and supports research directed at developing theory and evidence to inform the IAESB's standard-setting agenda. Funded projects may address items discussed in the Operational and Strategic Plan 2007–2009 of the IAESB or other items of importance to the setting of International Accounting Education Standards. Research projects with international relevance are particularly encouraged, as are those with a multi-disciplinary approach.

### FUNDING

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Up to five research projects will be selected for funding of US\$25,000 each. Grant payments will be distributed in three instalments and may be applied to cover travel costs associated with attending events and/or direct costs associated with the research. IAAER invites proposals from research teams domiciled anywhere in the world; additionally, proposals are encouraged from research teams whose members are from different regions of the world. Research proposals based on any research method will be considered. Funding decisions will be based on the potential of the research to provide valuable input to the IAESB and IFAC member organisations. Members of the Proposal Review Committee will review proposals and make preliminary recommendations to the Program Advisory Committee. Final funding decisions will be made by the Program Advisory Committee.



## RESEARCH QUESTIONS

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Research questions should be directed towards developing a better understanding of the current state of accounting education in various jurisdictions, for example the need for and impact of International Accounting Education Standards; the obstacles faced when developing international standards and methods of overcoming the obstacles; the roles of universities, professional associations, public accounting firms, other employers and regulatory bodies in developing and enforcing accounting education standards and delivering programs to meet those standards; the relationship of entry-level standards and continuing education standards; or other issues related to the setting of International Accounting Education Standards. There is a preference for practical research about the impact of the standards and comparative studies that bring an international dimension. The following are possible research issues, but proposals need not be constrained to these issues.

1. How does the delivery of accounting education and training – including PERs (Practical Experience Requirements) – differ across jurisdictions? How is this influenced by accounting education standards, either national or international? What are the costs and benefits of such accounting education standards?
2. How do the economic, social, and political environments affect the delivery of accounting education and training? Does the required minimum level of education and training for accountants depend on the state of development of a nation's capital markets?
3. What competencies are currently covered in pre-qualification education and training in various jurisdictions versus those included in post-certification education and training? If the culmination of pre-qualification requirements is a qualification exam, what education and training should precede the exam and which should follow later in Continuing Professional Development (CPD) requirements?
4. What institutions and organisations have a comparative advantage in providing accounting education and training of different types? What is the role of universities versus professional organisations in providing education and training?
5. How does education and training in one of the following areas – ethics, information technology, or finance – affect one's ability to function as a professional accountant? Does this differ by country and culture (and thereby possibly affect accountants' mobility), and what is the most effective way to deliver such education and training?

6. What is the result of trading off university education for practical experience in the profession? Do accountants' capabilities differ across countries depending on whether the countries rely more heavily on academic education or practical experience in accountants' education and training?

## PROJECT DELIVERABLES

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Between May 1 and June 15 2008, contracts will be signed by successful research teams. Each contract will specify interim milestones, deliverables, and expected delivery dates.

Key dates to be agreed to in the contract include:

### January/February 2009

Research designs and interim results will be presented at a by-invitation-only, one-day, IAAER/ACCA mini-conference held immediately before or after the IAESB board meeting at the site of that meeting. Representatives of the IAESB, members of the Program Advisory Committee, and leading accounting education researchers will provide feedback during the mini-conference to assist research teams in refining their projects. Each research team will submit interim results to the Program Advisory Committee prior to the mini-conference. The first grant instalment of US\$8,500 will be dispersed to each team following the mini-conference.

### August 2009 or April/May 2010

Research teams will be invited to present their results at the American Accounting Association or European Accounting Association annual meeting (arrangements yet to be finalised). Teams will submit a first draft of the final paper to the Program Advisory Committee prior to the meeting. The second grant instalment of US\$8,500 will be dispersed to each team following the meeting.

### November 2010

Final results will be presented at the 2010 World Congress of Accounting Educators and Researchers. The final deliverable will focus on highlighting the significance of the findings to the IAESB. Representatives of the IAESB will be in attendance. The third grant instalment of US\$8,000 will be dispersed to each team following the World Congress. A presentation to the World Congress of Accountants may also be arranged.

## RESEARCH PROPOSAL FORMAT

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

- Clear and concise definitions and description of the:
  - research question
  - research objectives, and
  - research methods to be employed.
- A description of the proposed research activities.
- References to leading studies on the topic (attach a reference list not exceeding two pages).
- Indication of how the proposed research will inform the IAESB decision process in regard to its standard-setting activities.

Each proposal should additionally:

- designate a Principal Investigator who will have primary contractual responsibility for the research project
- include an abbreviated curriculum vitae for each member of the research team.

## PUBLICATION OF RESEARCH FINDINGS

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Research teams may publish their findings in the outlet of their choice. *Accounting Education: An International Journal* will offer the option of publication.

## SUBMISSION DEADLINE

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**The submission deadline for the IAAER/ACCA Accounting Education Standards Research Call is March 31, 2008. Funding decisions will be announced as soon as the evaluation process is complete, but no later than May 15, 2008.**

**All proposals are to be submitted electronically to the Accounting Education Standards Research Program Coordinator, at the following email address: [glsundem@u.washington.edu](mailto:glsundem@u.washington.edu). Proposal text and supporting materials should be in a single electronic file in either Word or PDF format.**

**Questions about the program or proposal process should be directed to Gary Sundem at [glsundem@u.washington.edu](mailto:glsundem@u.washington.edu).**

## PROGRAM ADVISORY COMMITTEE

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Members of the Program Advisory Committee include:

Alain Burlaud  
Member, International Accounting Education Standards Board;  
Professor, Conservatoire National des Arts et Métiers, Paris.

Barry Cooper  
Chair, ACCA Research Committee;  
Professor of Accounting, Deakin University, Melbourne.

David McPeak  
Technical Manager, International Accounting Education Standards Board.

Sylvia Meljem  
Member, International Accounting Education Standards Board;  
Chief of the Academic Department of Accounting, Independent Technological Institute of Mexico.

Clare Minchington  
Managing Director of Learning and Technical Policy, ACCA;  
Technical Advisor, International Accounting Education Standards Board.

Caroline Oades  
Head of Research, ACCA.

Donna L. Street  
IAAER President;  
Mahrt Chair in Accounting, University of Dayton.

Gary L. Sundem, (Project Coordinator)  
IAAER Vice President, Education;  
Julius A. Roller Professor of Accounting, University of Washington, Seattle.

# **14<sup>th</sup> Annual Mid-Year Conference and 4<sup>th</sup> 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 Thursday afternoon, February 7, with a CPE workshop and early bird reception. The IFRS CPE workshop featuring Mary Tokar and Paul Munter of KPMG is being planned for Thursday afternoon preceding the opening reception. The conference will continue with plenary sessions, panels, concurrent sessions, poster sessions and other events through Saturday afternoon. A dessert reception will be held on Friday night and a closing reception will be held on Saturday evening.

The 4<sup>th</sup> Annual Doctoral Student/New Faculty Consortium will be held on Thursday, February 7 with an opening reception/dinner on Wednesday evening, February 6. Eligible doctoral students will have all meeting fees waived and hotel costs, for two nights, paid (double accommodation). New Faculty will have similar benefits but must pay the midyear registration fee. Single accommodations will be available. For further details, contact: Professor Carolyn M. Callahan (E-mail: [ccallahan@walton.uark.edu](mailto:ccallahan@walton.uark.edu))



## **Registration Information**

Participants will be able to register for the Conference through the American Accounting Associations website. The registration fee for the midyear meeting is \$175 and the CPE fee is \$25. 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 or (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.

# **4<sup>th</sup> Annual Doctoral/New Faculty Consortium**

**February 7, 2008**

Thanks to the generous sponsorship of KPMG, the International Section of the AAA will be holding its fourth annual Doctoral/New Faculty Consortium on Thursday, February 7th. Doctoral students and new faculty that are interested in pursuing international accounting research are invited to attend. Hotel costs for one night single occupancy (February 7) or two nights double occupancy (February 7 and 8) and consortium registration will be paid by the International Accounting Section for all attending. The Section will also waive registration fees for the entire midyear conference for doctoral students (which include all meals and social events). The consortium will include top international researchers and educators from around the world. We are planning on limiting this to 30 participants on a first come first serve basis. Preference will be given to those that did not attend last year. Doctoral students should be beyond their first year of study and new faculty members include tenure track assistant professors with preference given to those in their first or second year after Ph.D. graduation.

To participate in the Doctoral/New Faculty Consortium, please contact:  
**Professor Carolyn Callahan** (Email: CCallahan@walton.uark.edu)

# 14<sup>th</sup> 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.

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## BAA 2008 ANNUAL CONFERENCE AND DOCTORAL COLLOQUIUM

### CALL FOR PAPERS

The 2008 Annual Conference and Doctoral Colloquium will take place at Paramount Imperial Hotel, Blackpool, which is located on the North Promenade. Blackpool has long been known as the fun and adventure capital of the UK and attractions include The Tower and Tower World, Pleasure Beach, The Grand Theatre – National Theatre of Variety, Tussauds' Waxworks, the Golden Mile, and the Winter Gardens. Blackpool is also a great base to discover the region with 30 miles of stunning coastline, and the stunning lake district being less than an hour's drive away.

#### Annual Conference (Tuesday 1 to Thursday 3 April)

The Annual Conference provides the opportunity for delegates to present their current research, develop their academic network, and an opportunity for the professional bodies and publishers to meet with academics and promote dialogue between them. Papers are invited in all areas of accounting and finance for:

- parallel sessions which will last for 90 minutes and contain three papers;
- workshop sessions (short presentation and discussion) which will last for 90 minutes and contain up to five papers.

Anyone wishing to present their work should submit to the Administrator (see below for details) by 31 December 2007:

- a completed registration form;
- parallel sessions - a copy of the full paper and an abstract (using the standard BAA format);
- workshop sessions - a copy of the abstract (using the standard BAA format).
- indicate the stream (e.g. management accounting, public sector, finance etc) in which they would like to present.

Authors will be notified of acceptance of papers by mid February 2008.

#### Doctoral Colloquium (Monday 31 March to Tuesday 1 April)

The BAA's Doctoral Colloquium is a national colloquium for students registered for a MPhil/PhD in Accounting and Finance at a UK or Irish University. The purpose is to bring doctoral students together to offer plenary sessions by leading researchers, dedicated workshops presented by subject area specialists, offer students the opportunity to present their work and receive expert comment and advice from established faculty members and provide an opportunity for group networking.

Students wishing to participate should submit to the Administrator by 31 December 2007:

- a completed registration form;
- if wishing to make a presentation, an A4 summary (using the standard BAA format) of either the research proposal or findings;

Students attending this event may be interested to note that they can apply for a bursary of £100 towards the cost of attending the Annual Conference.

Further details and registration forms for both events can be obtained via the BAA's web-site.

British Accounting Association  
c/o Management School, The University of Sheffield, 9 Mappin Street, Sheffield S1 4DT, UK  
Tel: 0114 222 3462; Fax: 0114 222 3494; Email: [baa@shef.ac.uk](mailto:baa@shef.ac.uk); Web: [www.shef.ac.uk/~baa](http://www.shef.ac.uk/~baa)

Registered Charity Number 299527

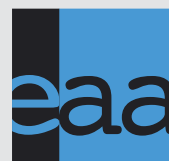


31<sup>ST</sup> ANNUAL  
CONGRESS  
ERASMUS UNIVERSITY



**EAA**  
ROTTERDAM  
23-25 APRIL 2008

FIRST ANNOUNCEMENT



europaean  
accounting  
association



ERASMUS UNIVERSITEIT ROTTERDAM

[WWW.EAA2008.ORG](http://WWW.EAA2008.ORG)

# WELCOME

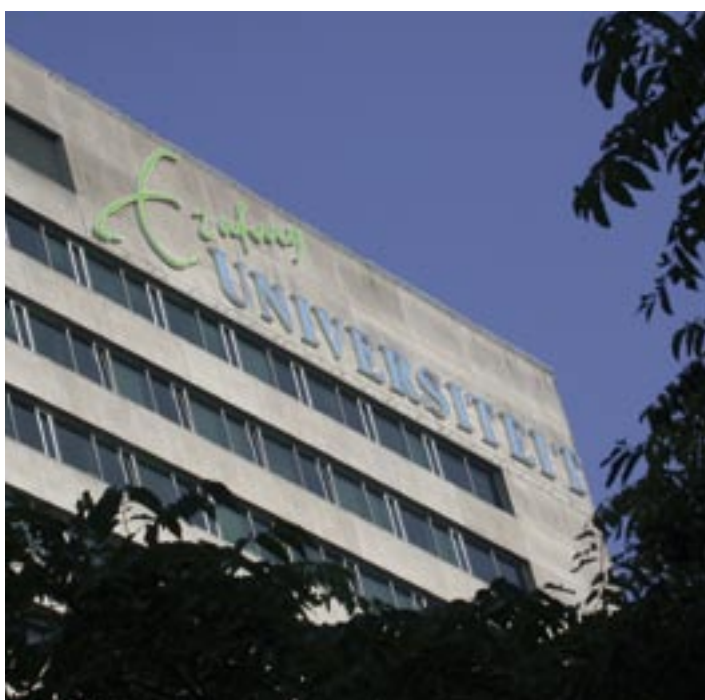
## ROTTERDAM, THE NETHERLANDS

The Netherlands, also known as Holland, is located in Western Europe, bordering the North Sea on the north and west, Germany on the east, and Belgium on the south. The country is part of the Kingdom of the Netherlands, which also includes the islands of Aruba and the Netherlands Antilles in the Caribbean. With more than 16 million inhabitants living in an area of 41,528 square kilometers, the Netherlands is one of the most densely populated countries of the world.

The Netherlands is well-known for its national symbols of tulips, windmills and wooden shoes. It is also known for its lack of hills and mountains, its low altitude and consequent vulnerability to flooding. The Netherlands' many bridges, dykes, windmills and pumping stations give the landscape a unique appearance and illustrate its long and remaining struggle against the sea. Less well known is that the Dutch economy is the world's eighth largest exporter of goods and capital, and the world's third largest exporter of food. In science, Dutch academics have so far won fifteen Nobel prizes in fields like chemistry, physics, medicine, and peace. The first Nobel price in Economics in 1969 was won by Jan Tinbergen (1903-1994), professor at Erasmus University.

Each of the Netherlands' major cities has a distinctive character, even though they are all close. Amsterdam, The Hague, Rotterdam and Utrecht all belong to the Randstad conurbation, with a total population of ten million. Although Amsterdam is the formal capital of the Netherlands, The Hague is the seat of government. Rotterdam is the country's main economic center, with a harbor that ranks the third largest in the world.

There is much to enjoy in the Netherlands in the field of art and entertainment. The Dutch history of painters includes the 17th century masters Rembrandt van Rijn and Vermeer, as well as 19th and 20th century artists Van Gogh and Mondriaan. Rotterdam hosts several theaters and museums. It was cultural capital of Europe in 2001 and is city of architecture in 2007. It has a great international reputation in the fields of architecture and modern art.



## ERASMUS UNIVERSITY ROTTERDAM

The congress is hosted by the Erasmus University Rotterdam. The university is founded in 1973, as a merger of the Netherlands School of Economics (founded 1913) and the Rotterdam medical faculty (founded 1966). The university has been named after Desiderius Erasmus, the 15th century philosopher who was born in Rotterdam and who is known as one of the first truly international European academics. His statue can be found in the center of Rotterdam, and is used for the logo of this congress. Today, the name of Erasmus is also known among academics for the European program for student and researcher mobility named in his honor.

The Erasmus University contains seven faculties in three domains: economics & management, law, culture & society and medicine & health sciences. Within the domain of economics & management, the Erasmus School of Accounting & Assurance and RSM Erasmus University offer accounting programs at the bachelor, master, MBA, PhD and executive levels. Academic accounting research is organized within the Erasmus Research Institute of Management (ERIM).

# PROGRAM AND PAPERS

## OUTLINE OF THE PROGRAM

### 19 - 22 April 2008

Doctoral Colloquium

### Tuesday 22 April 2008

Registration  
Early bird reception

### Wednesday 23 April 2008

Registration  
Opening plenary session  
Parallel sessions, symposia, research forums  
Welcome reception

### Thursday 24 April 2008

Registration  
Parallel sessions, symposia, research forums

### Friday 25 April 2008

Registration  
Parallel sessions, symposia, research forums  
EAA General Assembly  
Gala dinner

## CALL FOR PAPERS

Submissions are invited for papers on all aspects of accounting and auditing for presentation at the Congress. Submissions are subject to a double-blind reviewing process by the scientific committee of the EAA. Submissions should be done via the congress website, where further instructions on procedures and formats can be found.

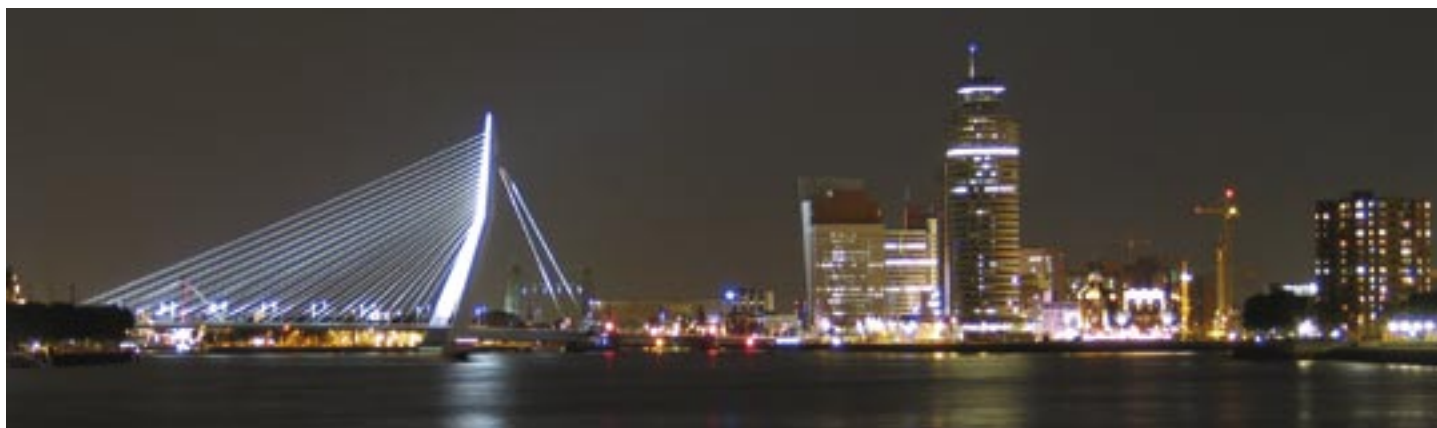


Foto: Rob Niemansverdriet

## NEW FEATURES OF THE 31<sup>ST</sup> ANNUAL CONGRESS OF THE EAA

ONLY FULL PAPER SUBMISSIONS ARE  
CONSIDERED FOR ACCEPTANCE

DISCUSSANTS FOR SELECTED  
PARALLEL SESSIONS

BEST PAPER AWARDS FOR SELECTED  
PAPER CATEGORIES

## KEY DATES

16 DECEMBER 2007 DEADLINE FOR THE SUBMISSION OF PAPERS

31 JANUARY 2008 NOTIFICATION TO PARTICIPANTS ABOUT ACCEPTANCE OR REJECTION OF PAPERS

29 FEBRUARY 2008 DEADLINE REGISTRATION FOR AUTHORS OF ACCEPTED SUBMISSIONS

# GENERAL INFORMATION

## CONGRESS VENUE

The congress will be held at the Erasmus Expo & Congress Centre, which is located on the campus of the Erasmus University Rotterdam.



## PRACTICALITIES

### • Travel

Rotterdam can be easily reached by air and train. Schiphol airport is the main international airport. Trains from Schiphol airport to Rotterdam central station, which is on walking distance from most hotels, run every 30 minutes. The train ride is 45 minutes. Rotterdam airport has good connections with some European cities. Rotterdam's central train station also has (high-speed) train connections with other major European cities.

### • Weather

The Netherlands is located in a temperate weather region with moderate temperatures. In spring, the average daily temperature is around 15° C (60° F) and some rain can be expected.

### • Money

The unit of currency is the Euro (€). Most banks have automatic exchange machines, and one is available in front of the conference venue. Traveller cheques and Eurocheques are accepted by all Dutch banks and exchange bureaus. Visa, Amex, Eurocard, Diner Club and Master Card are the most useful credit cards.

### • Passport/visa

There are no visa requirements for EU passport holders. All non-EU citizens should contact their local embassies for specific requirements.

### • Internet

The Erasmus Expo & Congress Centre has wi-fi for internet access.

## ORGANIZING COMMITTEE

Frank Hartmann (chair)  
Eugène Kerpen (secretary-general)  
Gerard Mertens (treasurer)  
Rien van Hoepen  
Martin Hoogendoorn

## STANDING SCIENTIFIC COMMITTEE

Begoña Giner (chair)  
Robert Goex  
Paolo Quattrone  
William Rees  
Marleen Willekens



## EAA

Place de Brouckère Plein, 31  
B - 1000 Brussels, Belgium

**Phone** +32 2 - 226 66 60

**Fax** +32 2 - 512 19 29

**E-mail** eaa@eiasm.be

## CONFERENCE MANAGEMENT

Erasmus MC - Congress Secretariat  
Conference manager: Melanie de Haan

Room Cb 240, P.O. Box 2040  
3000 CA Rotterdam, The Netherlands

**Phone** +31 10 - 408 75 84

**Fax** +31 10 - 408 94 62

**E-mail** info@eaa2008.org



## 2008 Critical Perspectives on Accounting

European Critical Accounting Symposium: **Thursday April 24, 2008**

Emerging Critical Scholars Workshop: **Thursday April 24th, 2008**

**Main Conference: Thursday Evening, April 24th -  
Saturday, 5:30 pm, April 26th, 2008**

Emanuel Saxe Symposium: **Monday, April 28, 2008** (NEW DATE:  
AFTER PASSOVER)

**NEW YORK CPE CREDITS AVAILABLE FOR ALL EVENTS**

### VENUE

Baruch College Conference Center, 14th Floor, Newman Vertical Campus,  
Lexington Ave & 24th Street, New York City, 10010, USA

### AIMS AND SCOPE

The 2008 Critical Perspectives on Accounting Conference consists of three mini-meetings and the Main CPA Conference. The three mini-conferences consist of THE EMANUEL SAXE SYMPOSIUM (Monday, April 28), THE EMERGING SCHOLARS WORKSHOP (Thursday, April 24), and the ECAS SYMPOSIUM (Thursday, April 24). The Main CPA Conference (Thursday Evening, April 24 through Saturday, April 26) continues to promote an open understanding of 'what is critical', and how that applies to the realms of research, teaching, and practice. In this spirit, the meeting provides a forum for critical research on emerging issues in accounting, auditing and teaching; bringing together interested faculty, professionals, policy makers, accounting students and others concerned with professional and regulatory issues in the corporate, university, government, and financial sectors.

For more information on each of the meetings, contact Tony Tinker at: [mailto:tonytinker@msn.com](mailto:mailto:tonytinker@msn.com) for THE EMANUEL SAXE SYMPOSIUM and MAIN CPA MEETING), David Cooper at [mailto:david.cooper@ualberta.ca](mailto:mailto:david.cooper@ualberta.ca) (for EMERGING CRITICAL SCHOLARS WORKSHOP) and Chris Carter at: [mailto:cc67@st-andrews.ac.uk](mailto:mailto:cc67@st-andrews.ac.uk) EUROPEAN CRITICAL ACCOUNTING SYMPOSIUM - ECAS).

The following are illustrative, but not exhaustive of the general conference themes: The Big 4 after Enron, Lessons from Andersen, Problems of Coercion and Ethics in doing Critical Doctoral Research, Resisting and Transforming the Commodification of Practice and Teaching; Race & Class; Multicultural Analysis; Poetry of Accounting; Institutional Failures - Litigation, Malpractice & Competition; Impact of Information Technologies; Social Audits, Accounting & the State; Ecology & Green Accounting; Gender Relations & Feminist Theories; European and African accounting issues; Globalization & International Issues; Critical Histories - Auditing as Social Dialogue; Public Sector and Healthcare Issues; New Technologies in teaching & practice; Management Accounting Developments; Regulation, standard setting and capital markets; Critical Ethnographies.

## **SUBMISSION INFORMATION**

Complete manuscripts, working papers, abstracts and panel proposals are welcome.

All submissions are to be made as an email attachment (a single file only) with a 3.5" disk follow-up via regular mail. Use a recent Word format. Submissions should include on the cover page, the name, address, email, telephone, and FAX numbers of all authors, designating the corresponding author.

Submission is taken to signify that the author(s) grants permission to have their paper loaded on the conference website. Early submissions are encouraged.

The deadline is **January 20, 2008**. Late submissions will be accepted in exceptional circumstances. All submissions will be subject to the Critical Perspectives journal blind review process. Authors will be advised of the editorial decision no later than February 25, 2008. Authors may elect to have manuscripts to be considered for publication in any (or none) of the journals affiliated with the conference. A selection of manuscripts will be published in Critical Perspectives on Accounting and the Accounting Forum, and Advances in Public Interest Accounting, Journal editors will contact authors independently about papers for journal consideration.

## **CONTACT INFORMATION**

Professor Tony Tinker  
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USA  
Tel: 646-212-3175  
Fax: 646-312-3161  
**TonyTinker@msn.com**

Conference Website:  
<http://aux.zicklin.baruch.cuny.edu/Tinker/cpa2008/> and <http://www.st-andrews.ac.uk/~cpaedit/2008CPA/>

CPA Journal Elsevier Editorial Site:  
[http://www.elsevier.com/wps/find/journaldescription.cws\\_home/622813/description#description](http://www.elsevier.com/wps/find/journaldescription.cws_home/622813/description#description)



(Shanghai City)

**Call for Papers**

**Join us in Shanghai, China in 2008**

***Tenth Annual International Conference on Accounting and Business 2008***

**Niagara University's  
Center for International Accounting Education and Research**

**and**

**East China University of Science and Technology**

**June 6-8, 2008**

***Submission***

Submissions are invited for full papers, or abstracts of papers, on all aspects of accounting and business for presentation at the Conference. Papers in **any** area of international accounting and business are welcome.

**Following are some sample research topics:** Ethical issues in accounting globalization, Corporate governance post-SOX, Management and behavioral issues, Auditing research – Post-Sarbanes Oxley, New accounting regulations: Fair-value based accounting reporting, Earnings quality, earnings management and voluntary disclosures, International accounting: harmonization and globalization, Internal controls and Issues in international accounting standards.

**The deadline for the submission of the abstracts is February 1, 2008**

Abstracts (about 300 words) should be presented on a single page letter page, typed, single spaced, 12 points, headed by title, author(s), affiliation(s), and the postal and email address for correspondence. The papers should be written in English or Chinese.

The [standard editing template](#) is available for download.

Abstracts or full papers should be submitted electronically to Christina Han at [ciaer2008@gmail.com](mailto:ciaer2008@gmail.com). Submission of abstracts or full papers in English only should be addressed to [acctconf@niagara.edu](mailto:acctconf@niagara.edu).

Please, clearly indicate who the lead author is and who the corresponding author (if different) is.

### **Acceptance**

Decisions regarding paper acceptance will be based on the recommendations of a blind review process. Authors will be notified of a provisional acceptance by **February 15th, 2008**. Authors of accepted papers are expected to provide the full document in Microsoft Word® or Adobe Acrobat format® files to Christina Han at [ciaer2008@gmail.com](mailto:ciaer2008@gmail.com) by March 15th, 2008. Complete papers in English should be addressed to [acctconf@niagara.edu](mailto:acctconf@niagara.edu).

Final notification will be provided within two weeks. The accepted abstracts will be published in the Conference Program, and the full article will be published in the conference proceedings (CD-ROM), if and only if at least one of the authors registers for the conference by May 20, 2008.

Important Dates:

- 1. Submission of the abstracts or full papers: February 1, 2008**
- 2. Notification of provisional acceptance: February 15, 2008**
- 3. Submission of complete papers: March 15, 2008**
- 4. Notification of final acceptance: April 5, 2008**
- 5. Early Registration: May 20, 2008**
- 6. Conference Date: June 6-8, 2008**

Contact Information: Christina Han at [ciaer2008@gmail.com](mailto:ciaer2008@gmail.com)

For further information visit <http://www.ecustmba.org/ciaer2008/index.html>

### **Conference Scientific Committee**

- **Angelo Riccaboni, University of Siena, Italy**
- **Audra Ong, University of Windsor, Canada**
- **Chris Patel, Macquarie University, Australia**
- **Gary M. Cunningham, Umea School of Business in Umea, Sweden**
- **Gert H. Karreman, DePaul University, USA**
- **Hsihui Chang, Drexel University, USA**
- **Linda Kidwell, University of Wyoming, USA**
- **Philip O'Regan, University of Limerick, Ireland**
- **Richard Hwang, California State University San Marcos, USA**
- **Shifei Chung, Rowan University, USA**
- **Steve Lin, Florida International University, USA**



# EMPERORS PALACE, JOHANNESBURG, 2008



**FIRST CALL FOR PAPERS**

**SOUTHERN AFRICAN ACCOUNTING ASSOCIATION**

**BIENNIAL CONFERENCE**

**Conference for Accounting Educators**

**EMPERORS PALACE, JOHANNESBURG, SOUTH AFRICA**

**25 June - 27 June 2008**

Deadline for submission of papers: **31 March 2008**

Papers on all aspects of international accounting research are welcome. Possible topics include, but are not limited to:

International Accounting  
 Financial Accounting  
 Auditing and Internal Auditing  
 Finance and Financial Management  
 Taxation  
 Ethics  
 Management Accounting

Information Systems and Computer Auditing  
 Accounting Education and Research  
 Corporate Governance  
 Accounting History  
 Public Sector Accounting and Non-profit  
 accounting  
 Social and Environmental Accounting

The criteria for submission of papers is on the SAAA website ([www.saaa.co.za](http://www.saaa.co.za)).

Full papers conforming to the submission criteria together with the completed attached form with information about the presenter should be submitted **before 31 March 2008** to Kurt Sartorius at the following e-mail address: [Kurt.Sartorius@wits.ac.za](mailto:Kurt.Sartorius@wits.ac.za).

Presenters will be notified by **10 May 2008** of the acceptance or not of their papers.

#### **EXHIBITORS**

Limited stands will be available for exhibitors. Please contact Marianne van Staden at [Marianne.vanstaden@up.ac.za](mailto:Marianne.vanstaden@up.ac.za) for more information.

#### **WEBSITE**

Our website has been redesigned and is currently experiencing some teething problems. We hope that it will be fully operational by 31 January 2008. For more information about the conference, please visit our website at [www.saaa.co.za](http://www.saaa.co.za) after **31 January 2008**. Information about registration will be available on our website from that date.

#### **TRANSPORT FROM OR TAMBO INTERNATIONAL AIRPORT TO EMPEROR'S PALACE**

Emperors Palace has a regular shuttle service that is complimentary for all hotel residents to and from the OR Tambo International airport.

#### **ACCOMMODATION**

Accommodation is available in the three different hotels at Emperors Palace. For more information about the hotel accommodation please visit the website of Emperors Palace at [www.emperorspalace.com](http://www.emperorspalace.com). When booking please use the attached booking form that contains a specific booking code.

## SAAA 2008 EMPERORS PALACE, JOHANNESBURG PRELIMINARY PROGRAMME

<b>Wednesday, 25 June 2008</b>	
09:00 – 18:00	Registration, key note speaker, plenary session and regional meetings
19:00 – 21:30	Out of Africa cocktail reception at Moyo, Zoo Lake

<b>Thursday, 26 June 2008</b>	
09:00 – 17:30	Subject group meetings and concurrent sessions
19:30 – 23:30	Gala dinner with entertainment by Dewald Louw at Emperors Palace

<b>Friday, 27 June 2008</b>	
09:00 – 12:30	Motivational speaker, plenary session, SAAA AGM

## INFORMATION ABOUT PRESENTER

<b>Name of presenter:</b> <span style="float: right;"><i>(Please attach a short CV)</i></span>		
<b>Title of Paper:</b> <span style="float: right;"><i>(Please attach the full paper as well as a one page abstract)</i></span>		
<b>Requirements for presentation</b>	<b>Yes</b>	<b>No</b>
Flipchart and pens		
Overhead projector		
Video data projector		
Whiteboard and pens		
Transparency pens		
<b>Other (Specify)</b>		
<b>Are you willing to serve as a chairperson at one of the sessions?</b>		



**CONFERENCE – SAAA**  
**(22 June – 27 June 2008)**  
**Individual Accommodation Booking Form**  
 (1 form per guest/delegate)

<b>Guest Name</b>				
<b>Contact Name</b> (if not same as guest name)				
<b>Postal Address</b>				
<b>Telephone</b>				
<b>Mobile</b>				
<b>Fax</b>				
<b>Email</b>				
<b>Credit Card Details</b>	VISA	Master	Amex	Diners
<b>Name of Cardholder</b> (If not same as guest name)				
<b>Credit Card Number</b>				
<b>Credit Card Expiry Date</b>				
<b>CVC Number</b> (last three digits on the back of the card)				

**Block Codes: UAD240608**

- Please note that these rates are per room per night and includes Breakfast
- Rooms are subject to availability

<u>Arrival Date</u>	<u>Departure Date</u>	<u>Room Type</u>	<u>Hotel</u>
<b>Special Requests:</b>			

*Please Note :*

1. A cash deposit will be required for all non credit card guaranteed bookings, the details of which will be advised on confirmation of your reservation, by the Hotel.
2. Cancellations may be made up to and including the arrival date without any penalty.
3. Non-arrivals (No-show) will be liable for one night's accommodation charge.
4. Check in is from 15h00, and check out is at 11h00 on the day of departure.
5. We require a deposit of R400 per day at check-in, to cover any incidental charges, which may be incurred.

I, the undersigned, accept the above terms and conditions, and authorize Emperors Palace to debit my credit card, in the event of a No-show.

Signature \_\_\_\_\_

Date \_\_\_\_\_

**Fax This Page To : +27 11 928 1201**

**Fifth Annual *JIBS* Paper Development Workshop**  
**Academy of International Business Annual Meetings, Milan, Italy**  
**Monday, June 30, 2008**

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The Fifth Annual *JIBS* Paper Development Workshop (PDW) will be held in Milan, Italy, from 7:30 am to 1:00 pm on Monday, June 30, 2008, as part of the pre-conference program for the AIB annual meetings. The PDW organizer is **Laszlo Tihanyi (Texas A&M)**. The Workshop is being sponsored by the Texas A&M and South Carolina CIBERs and the Academy of International Business.

The purpose of the workshop is to provide participants with detailed feedback on their work prior to submission to the *Journal of International Business Studies (JIBS)* and other journals that publish high-quality international business research. Almost 40 *JIBS* editors and members of the Consulting Editors Board (CEB) and Editorial Review Board (ERB) have already agreed to participate -- the largest group of *JIBS* editors ever assembled for a Paper Development Workshop.

We are inviting original papers from **junior faculty members who have not previously published in *JIBS***. While papers from advanced doctoral students are also welcome, the workshop is primarily designed for junior faculty. In particular, we hope to attract papers from junior scholars who are:

- Located in universities in emerging/transition economies, or in universities that offer limited support for international research, or where international business studies has limited support; or
- Trained in other disciplines (e.g., political science, organizational behavior), but would like to reorient themselves so they can conduct and publish international business research.

Because of the location of the 2008 AIB Meeting, we particularly want to attract submissions from scholars in the European Union and surrounding countries that are underrepresented in *JIBS* and AIB.

The PDW will be structured to provide feedback to authors of two types of papers: **Advanced Papers** and **Paper Ideas**. The program will start at 7:30 am with an introductory session for everyone led by the *JIBS* editorial team (<http://www.palgrave-journals.com/jibs/editors/editors.html#eden-1>). The participants will then split into two groups. Authors of Advanced Papers will be paired with ERB and CEB guest editors for two rounds of one-on-one discussions where the guest editor will provide the author with comments on improving his/her paper. At the same time, authors with Paper Ideas will attend a panel led by *JIBS* editors on successful publication strategies. After a break, all participants will split into multiple small-group sessions consisting of *JIBS* editors, guest editors and authors. In each session, authors of Paper Ideas will each briefly present their idea and receive feedback from their group. The workshop will conclude with a wrap-up session for everyone, led by the *JIBS* editors, and followed by a lunch for all the participants. The PDW will conclude at 1 p.m.

We expect to include **30 Advanced Papers and 20 Paper Ideas** in the workshop. Both types of papers should be submitted electronically to Deanna Johnston, *JIBS* Editorial Assistant ([jibsae@mays.tamu.edu](mailto:jibsae@mays.tamu.edu)) with "PDW submission" in the subject line. The deadline for

submissions is **January 15, 2008**. Advanced Papers must be less than 10,000 words in length, and follow the *JIBS* Style Guide ([http://www.palgrave-journals.com/jibs/style\\_guide.html](http://www.palgrave-journals.com/jibs/style_guide.html)). Please include three keywords that best describe your paper. Paper Ideas should be about two pages in length and include a theoretical framework, propositions and proposed research design. Participants will be notified about the acceptance of their submission no later than **March 1, 2008**. Authors will need to confirm their participation and submit final papers by **March 31, 2008**. All papers will be posted online for downloading no later than three weeks before the PDW.

Please note:

- The *JIBS* PDW is not open to registrants for other pre-conference AIB programs running simultaneously with the workshop, including the AIB Doctoral and Junior Faculty Consortia. This restriction applies to both authors and guest editors.
- All participants must be present for the whole PDW (7:30 am-1:00 pm) on Monday June 30. If you are flying from North America, you will need to leave June 28 in order to arrive in Milan on June 29 so you can attend the Workshop on June 30. Please make your hotel accommodations and flight arrangements with these dates in mind.
- Because the PDW ends at 1:00 pm, participants will have the afternoon open for other activities (sightseeing, meeting with co-authors). The regular AIB conference activities begin late afternoon.

We believe the Fifth Annual *JIBS* Paper Development Workshop will provide intensive and useful feedback for authors, and facilitate networking between authors and the *JIBS* editors and guest editors. We hope to see you there!

Please address any questions to:

Laszlo Tihanyi  
*JIBS* PDW Organizer  
Associate Professor  
Dept of Management  
TAMU 4221  
Texas A&M University  
College Station, TX 77843-4221  
[ltihanyi@tamu.edu](mailto:ltihanyi@tamu.edu)

Lorraine Eden  
Editor-in-Chief  
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TAMU 4221  
Texas A&M University  
College Station, TX 77843-4221  
[editor-in-chief@jibs.net](mailto:editor-in-chief@jibs.net)

# Announcing the 2008 AFAANZ/IAAER Conference

Sydney, Australia  
6-8 July 2008





AFAANZ and IAAER  
Announce the

2008 AFAANZ/IAAER Conference  
6-8 July 2008  
Sydney, Australia

### Call for papers

This is the first call for papers for the 2008 AFAANZ/IAAER Conference to be held in Sydney, Australia. Papers are invited in the broad areas of accounting (including financial, management, audit, corporate governance, ethics, environmental, public sector), finance, accounting information systems, business/tax law or a related topic. Papers should conform to the style and format of *Accounting and Finance*, the journal of AFAANZ. Independent expert reviewers will referee all submitted papers.

### Submission of Papers

Submission of papers will be through the website, [www.afaanz.org](http://www.afaanz.org). Further details regarding the submission of papers will be made available in the September 2007 issue of the AFAANZ Newsletter and on the website.

### Submission Date

Papers must be submitted by **Thursday, 31 January 2008**. Late submissions will NOT be accepted.





## Preliminary Program at a glance

<b>Pre Conference:</b>	
<b>Thursday, 3 July – Saturday, 5 July 2008</b> AFAANZ Doctoral Consortium	
<b>Saturday 5 July</b> Special Interest Group Symposia and Forum 0900-1700	
<b>Sunday, 6 July 2008</b>	
0830-1700 1400-1500 1530-1730 1800-1900	Registration HoD Meeting Plenary Session 1 Welcome Reception
<b>Monday, 7 July 2008</b>	
0830-1000 1000-1030 1030-1200 1200-1300 1300-1400 1400-1530 1530-1600 1600-1730 1800-1900	Concurrent Session 1 Morning Tea Concurrent Session 2 Forum 1 Lunch Concurrent Session 3 Afternoon Tea Concurrent Session 4/Panel Session Happy Hour
<b>Tuesday, 8 July 2008</b>	
0830-1000 1000-1030 1030-1200 1200-1300 1300-1400 1400-1530 1530-1600 1600-1730 1930-2000 2000-Late	Plenary Session 2 Morning Tea Concurrent Session 5 Forum 2 Lunch Concurrent Session 6 Afternoon Tea Concurrent Session 7 Pre Dinner Drinks Conference Dinner

**Disclaimer:** Every effort has been made to present, as accurately as possible, all the information contained in the program. AFAANZ, the Technical Committee, Capital Conferences Pty Ltd, its Agents or Servants or the Sponsors will not be held responsible for changes in the structure or content of the or content of the technical program and any general or specific information published relative to the program. AFAANZ reserves the right to change any or all of the technical program. AFAANZ ©2003. All rights reserved.



## Dear Colleague

On behalf of the AFAANZ Board of Directors, we invite you to join us at the 2008 Annual Conference to be held in Sydney.

Sydney is situated on one of the world's most beautiful and famous harbours. Sydney also boasts beautiful beaches, fantastic shops, restaurants, history and culture. Sydney's many highlights include the Harbour Bridge, the Opera House, Centrepont Tower, The Rocks, the stunning harbour and the white sands of Bondi, Manly and beyond.

Sydney is also home to beautiful National Parks, the Royal Botanic Gardens, many harbour front picnic locations and heritage areas.

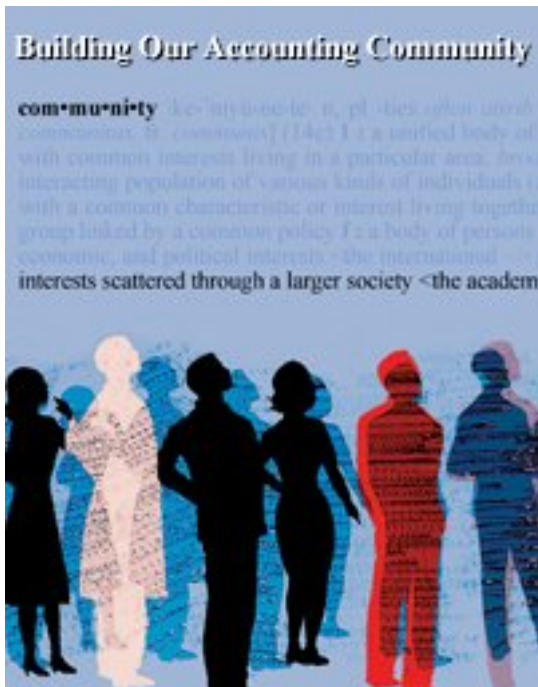
For a true taste of Sydney, wining and dining around the city's leading restaurants and cafes will send your taste buds soaring and leave you wanting more.

We look forward to welcoming you in Sydney in 2008.

**Barry J. Cooper**  
*AFAANZ President (Australia)*

**Ian Eggleton**  
*AFAANZ President (New Zealand)*





An International Meeting of the American Accounting

# American Accounting Association 2008 Annual Meeting

*Call Submission Deadline –  
January 7, 2008 for Submissions*

## **Building Our Accounting Community**

The theme of the American Accounting Association's 2008 Annual Meeting is *Building Our Accounting Community*.

The AAA invites academic and practitioner members from around the world to submit papers for concurrent sessions and proposals for a variety of types of at large concurrent sessions, and to volunteer to support the selection and review process as well as to participate, in the 2008 Annual Meeting itself from August 3 to August 6 in Anaheim, California. Adjacent Hotels, the Hilton Anaheim (777 Convention Way) and the Anaheim Marriott (700 West Convention Way) will be our headquarters facilities. President Gary John Previts (Case Western Reserve University) and Program Co-chairs Dale and Tonya Flesher (University of Mississippi) are planning a stimulating program. The on-line submission center is now open. Papers may be submitted anytime between now and the January 7 deadline. In addition to presenting a paper, there are other important ways to participate. For example, consider signing up to be a reviewer of papers and/or a moderator or discussant.

## **Submission Deadlines**

Submissions are being accepted online and must be received by midnight eastern time on **Monday January 7, 2008** to be considered for inclusion in the program. There is no submission fee. All submissions must be submitted electronically and can be submitted online at <http://aaahq.org/AM2008/submit.htm>