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          Donna Street
John Ahern

Vice President - Administration       Alfred Wagenhofer
Vice President - Finance             Gary Sundem
Vice President - Education           Martin Hoogendoorn
Vice President - Practice            Niamb Brennan
Vice President - International Conferences  Günther Brennan
Lee Radebaugh
Vice President - Research             Agnes Cheng
Vice President - Communications       Serge Euraert
Vice President - Membership          Immediate Past President

VP-At Large

Accounting and Finance Association of Australia & New Zealand  Bryan Howieson
American Accounting Association                      Gary Previts
Brazilian Association for Accounting Research Programs  Fábio Frezatti
European Accounting Association                       Giuseppe Galassi
Experts’ Accountants Association of Turkey             Reep Pekdemir
Mexican Association of Accounting and Business          Salvador Ruiz-de-Chavez
Hong Kong Academic Accounting Association                Simon S.M. Ho
Southern African Accounting Association                  Marianne van Studen

Board of Advisors

Belverd E. Needles
Sidney Gray
Tatiana Krylova
Michael Walsh
Kazu Hiroamatsu
Jim M. Sylysh

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 (CAA)*
The Certified General Accountants Association of Canada
Chartered Accountants of Canada
The Chartered Institute of Public Finance and Accountancy
Consiglio Nazionale Ragioniier 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 Academy of 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*
Japanese Accounting Association*
Japanese Association for International Accounting Studies
Korean Accounting Association
Malaysian Accounting 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 Católica de Valparaíso
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
Lingnan 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

Lee H. Radebaugh
360 TNRB
Provo, UT 84602-3068 USA
Tel: (801) 422-4368
ax: 801-422-6385
Email: radebaugh@byu.edu

COSMOS Submission Deadlines:

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
Volume 19, No. 2

President’s Letter 1
Executive Committee, Affiliates, University Members, Institutional Members 3
Meeting Minutes 6
Membership Application 13
IAAER/KPMG Research Announcements 18
IAAER/ACCA/IAESIB Research Announcement 21
Upcoming Meetings, Call for Papers 24

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. 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
14th Annual Mid-Year Conference and 4th 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
31st 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
10th 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 Bienniel 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
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, University of Dayton, USA) or Ann Johns (aj3@natoff.cpaonline.com.au, CPA Australia)

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Special Subscription Rates to IAAER Members

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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.
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 cattering 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.
When the meeting resumed, the EC initially brainstormed 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: __________________________________________________________

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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) 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
1 East Jackson Blvd.
Chicago, IL 60604, USA
Routing Number: 071004226
Account Number: 8100001232

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.

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### 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.
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) 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
BIC: HYSTAT2G
Routing Number: 071004226
Account Number: 8100001232
List all current department faculty for IAAER University membership:

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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 Igual
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
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**

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**

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**

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**

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

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

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

Program Advisory Committee

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.

Submission Deadline

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

in collaboration with

the International Association for Accounting Education and Research

and

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

February 7 – 9, 2008
San Diego, CA

*Funding Provided by the KPMG Foundation*

Conference Schedule
The conference will begin 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 4th 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: ecallahan@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.
4th 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)
14th Annual Mid-Year Conference
Volunteer Form

February 7 – 9, 2008
San Diego, CA

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

Name_______________________________________________________________

Address______________________________________________________________

City_____________________________ State__________________ Zip__________

Phone ______________  E-mail________________________

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

Research Areas_______________________________________________________

Research Methods_____________________________________________________

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

Session chair_______  Discussant _________

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

____________________________________________________________________

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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.
FIRST ANNOUNCEMENT

31st ANNUAL CONGRESS
ERASMUS UNIVERSITY

23-25 APRIL 2008

WWW.EAA2008.ORG
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.
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.

NEW FEATURES OF THE 31ST 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
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.

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 for THE EMANUAL SAXE SYMPOSIUM and MAIN CPA MEETING), David Cooper at mailto:david.cooper@ualberta.ca (for EMERGING CRITICAL SCHOLARS WORKSHOP) and Chris Carter at: mailto:cc67@st-andrews.ac.uk (for THE 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
Baruch College at the City University of New York
Box B12-2225
One Bernard Baruch Way
New York, NY 10010-5585
USA
Tel: 646-212-3175
Fax: 646-312-3161
TonyTinker@msn.com

Conference Website:

CPA Journal Elsevier Editorial Site:
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. Submission of abstracts or full papers in English only should be addressed to 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 by March 15th, 2008. Complete papers in English should be addressed to 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

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
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).

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.

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 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 **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. When booking please use the attached booking form that contains a specific booking code.
SAAA 2008 EMPERORS PALACE, JOHANNESBURG  
PRELIMINARY PROGRAMME

<table>
<thead>
<tr>
<th>Wednesday, 25 June 2008</th>
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<tbody>
<tr>
<td>09:00 – 18:00</td>
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<td>19:00 – 21:30</td>
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## INFORMATION ABOUT PRESENTER

<table>
<thead>
<tr>
<th>Name of presenter:</th>
<th>(Please attach a short CV)</th>
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<th>Title of Paper:</th>
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<tr>
<th>Requirements for presentation</th>
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<tr>
<td>Flipchart and pens</td>
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<td>Overhead projector</td>
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<td>Video data projector</td>
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**Are you willing to serve as a chairperson at one of the sessions?**
CONFERENCE - SAAA  
(22 June - 27 June 2008)  
Individual Accommodation Booking Form  
(1 form per guest/delegate)

<table>
<thead>
<tr>
<th>Guest Name</th>
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<tbody>
<tr>
<td>Contact Name</td>
<td>(if not same as guest name)</td>
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<td>Credit Card Details</td>
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<td>Credit Card Number</td>
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<td>CVC Number</td>
<td>(last three digits on the back of the card)</td>
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Block Codes: UAD240608

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

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

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
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 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-l](http://www.palgrave-journals.com/jibs/editors/editors.html#eden-l)). 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). 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

Lorraine Eden  
Editor-in-Chief  
*Journal of International Business Studies*  
Department of Management  
TAMU 4221  
Texas A&M University  
College Station, TX 77843-4221  
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. 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

### Pre Conference:

**Thursday, 3 July – Saturday, 5 July 2008**  
AFAANZ Doctoral Consortium

**Saturday 5 July**  
Special Interest Group Symposia and Forum  
0900-1700

### Sunday, 6 July 2008

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<thead>
<tr>
<th>Time</th>
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<tr>
<td>0830-1700</td>
<td>Registration</td>
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<tr>
<td>1400-1500</td>
<td>HoD Meeting</td>
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<tr>
<td>1530-1730</td>
<td>Plenary Session 1</td>
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<td>1800-1900</td>
<td>Welcome Reception</td>
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### Monday, 7 July 2008

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<tr>
<td>0830-1000</td>
<td>Concurrent Session 1</td>
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<tr>
<td>1000-1030</td>
<td>Morning Tea</td>
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<tr>
<td>1030-1200</td>
<td>Concurrent Session 2</td>
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<tr>
<td>1200-1300</td>
<td>Forum 1</td>
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<td>1300-1400</td>
<td>Lunch</td>
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<td>1400-1530</td>
<td>Concurrent Session 3</td>
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<td>1530-1600</td>
<td>Afternoon Tea</td>
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<tr>
<td>1600-1730</td>
<td>Concurrent Session 4/Panel Session</td>
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<td>1800-1900</td>
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### Tuesday, 8 July 2008

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<td>Concurrent Session 7</td>
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<td>1930-2000</td>
<td>Pre Dinner Drinks</td>
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<tr>
<td>2000-Late</td>
<td>Conference Dinner</td>
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</table>

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, Centrepoint 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)
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