

## **IAAER Activities**

### ***Call for Nominations for IAAER Executive Committee***

The current two-year term of each member of the IAAER Executive Committee ends in November 2020. The Nominations Committee invites nominations for the following positions:

1. \*President
2. \*Vice-President Finance
3. \*Vice-President Administration
4. Vice-President, Education
5. \*Vice-President, Research
6. Vice-President, Conferences
7. Vice-President, Practice
8. \*Vice-President, Membership
9. Vice-President, Communications

\*Indicates a position for which the current person can, at the discretion of the Nominations Committee, be re-nominated for a second term, subject to the person's willingness to continue.

Executive Committee members may serve no more than two terms in any one position, meaning that Executive Committee members in their first terms may be re-nominated. A currently-serving member of the Executive Committee who is finishing a second two-year term may be nominated for a different position. Each nomination should specify the position(s) for which your nominee is nominated and should include a brief statement explaining your reasons for the nomination. All nominations should be sent to Katherine Schipper, past president IAAER and chair of the Nominations Committee (email: [schipper@duke.edu](mailto:schipper@duke.edu)).

Nominations are due by July 17, 2020.

### ***Informing the IASB Standard Setting Process: IAAER – KPMG Research Opportunities – Round 7 – Grant recipients announced***

The International Association for Accounting Education and Research (IAAER), in collaboration with the KPMG Foundation and KPMG LLP, is pleased to announce our Research Informing the IASB Decision Process grant recipients. Five research grants of \$25,000 (U.S.) each have been awarded for the following research projects:

**Financial Statement Comparability in Extractive Industries: International Evidence**  
Niclas Hellman (Stockholm School of Economics), Mariya N. Ivanova (Stockholm School of Economics), Zeping Pan (Stockholm School of Economics)

**Income Statement Presentation and Forecasting Quality**  
Elaine Henry (Stevens Institute of Technology), Steve Yang (Stevens Institute of Technology)

**The Impact of Hedging and Hedge Reporting on Managers' and Investors' Decisions**

Patrick E. Hopkins (Indiana University), Roshan K. Sinha (Indiana University), Donald R. Young (Indiana University)

**Are Non-GAAP Measures Running Amok? Evidence on the Proliferation of Non-GAAP Adjustments and the Quality of the Related Disclosures**

Denise A. Jones (College of William and Mary), Kimberley J. Smith (College of William and Mary)

**An Assessment of Corporate Disclosures of IFRS 15: Revenue from Contracts with Customers**

Mahmoud El Haj (Lancaster University), Kim Trottier (HEC Montréal)

Funding for this program is provided by the KPMG Foundation and KPMG LLP. Funded projects will be showcased at three events involving representatives from the IASB and renowned accounting researchers. These events include two IAAER by-invitation workshops in London hosted by the IASB. For more information contact Donna Street at [dstreet1@udayton.edu](mailto:dstreet1@udayton.edu).

***IFAC Accounting Education Resources***

1. Accountancy Education E-Tool

IFAC has released an Accountancy Education E-Tool. The E-Tool assists accountancy education stakeholders navigate and access key principles and related implementation support for the International Education Standards (IES). The E-Tool provides user friendly access and interaction with the IESs and is a valuable addition to the Handbook. It is available [here](#).

2. Global Impact map

One can also explore the Global Impact map displaying the adoption of the International Education Standards by country [here](#).

3. IFAC Knowledge Gateway

Have you visited the Knowledge Gateway lately? It is available [here](#). The Gateway has an array of information, articles and resources related to accounting education, research and practice. The materials are organised by Gateway topics. The topics are Supporting International Standards, Contributing to the Global Economy, Building Trusts and Ethics, Developing the Accountancy Profession and Preparing Future-ready Professionals.

**IAAER Conferences and Workshops**

***IAAER ACCA Central and Eastern European Emerging Accounting Scholars Research Workshop, Bucharest (Romania), September 28-29, 2020***

The Association of Chartered Certified Accountants (ACCA) together with IAAER will host their annual joint workshop to provide emerging scholars from Central and Eastern Europe (CEE) with feedback on their research proposals and to help develop their research skills.

***IAAER AAA International Accounting Section Joint Meeting, Houston (USA), January 28-30, 2021***

We invite you to contribute to the meeting program through submissions of international accounting research papers, cases and/or panel proposals addressing a range of topic tracks, including:

- experimental studies
- education research and case studies
- financial accounting and auditing archival research
- single country case studies including investigations of national standards, management issues, or taxation
- studies investigating institutional settings, governance issues, and ethics

The submission deadline will be September 8, 2020 and further information will be available shortly.

***IAAER/Taiwan Accounting Association Joint Conference, Taipei (Taiwan), 2021 (dates to be confirmed)***

***Accounting Section of VHB / IAAER Joint Conference 2022 (dates and location forthcoming)***

***Krakov University of Economics / IAAER Joint Conference, Krakow (Poland), September 2023 (dates forthcoming)***

**Research funding and grants**

***AICPA-CIMA Funding Opportunities***

AICPA-CIMA has now launched its global 2020 call for academic research. Detailed information can be found on their [website](#).

They are planning a two stage call for proposals, on the following broad topics:

- (1) The links between management accounting concerns and practices and contemporary developments in technology.**
- (2) The links between management accounting concerns and practices and contemporary developments in climate change reporting and sustainability.**

In the first stage of the Call, which is now open, they are offering up to £7,500 of seedcorn funding to early career researchers and experienced researchers looking to conduct feasibility studies. Applications close on 28 August 2020.

The second stage, open from July 1 will offer up to £30,000 to experienced researchers.

***ICAS Funding Opportunities***

ICAS launched two medium-term programs of research in August 2019 on the challenges and opportunities of technology on the profession, and on the topic of 'Intangibles', defined to include a potentially wide range of assets and other factors that drive the creation of value in

companies – whether or not they are currently recognized or reported in annual reports and financial statements.

Initial calls for research resulted in three research proposals being selected for funding:

- Real and Quick-time data: A challenge to reporting and assurance? *How real-time and quick-time data is shaping and transforming the practice and decision-making of financial analysts and professional investors* – Mark Aleksanyan, Ioannis Tsalavoutas, Subhash Abhayawansa, Kenneth Lee;
- Do companies disclose relevant information about intangibles? Insights from business model and risk reporting – Christian Nielsen, Lorenzo Simoni, Francesco Giunta, Chiara Crovini ; and
- Intangibles: production, disclosure and consumption – Stefano Zambon, Giuseppe Marzo, Laura Girella.

ICAS envisages issuing further calls on these two programs in 2020. ICAS also continues to welcome pro-active applications for policy-relevant and impactful research.

### **Calls for papers and non-IAAER conference announcements**

#### ***Call for Papers for Accounting and Finance: Expedited Issue on COVID-19 and Corporate Sustainability***

The editors invite the submission of accounting and finance studies that advance our understanding of the challenges brought on by COVID-19 to build a sustainable future, as well as the implications of COVID-19 crisis on sustainability performance and sustainability transitions globally. Both theoretical and empirical papers are encouraged in areas which include, but are not limited to:

- The impact of bail-out and stimulus measures, for example, their impact on investments into lower emissions solutions
- The impact of the recent rapid drop in oil prices and consequences for the clean energy transition
- New forms of corporate social responsibility and sustainability in a post-pandemic world
- Changes in corporate policy responses to the sustainability imperative
- Impacts of COVID-19 on patterns of sustainable consumption and production
- Environmental, social and governance (ESG) challenges arising from COVID-19
- Investors' concern around sustainability issues in a post-pandemic world

The full call for papers is available [here](#).

#### ***AFAANZ Virtual Conference, July 5-7, 2020***

This year's AFAANZ conference will be held virtually. Further information is available [here](#).

#### ***2020 CPA Virtual Conference, July 6-9, 2020***

This year, the Critical Perspectives on Accounting Conference will be held online from July 6-9 and hosted by the Schulich School of Business, at York University in Toronto.

While the conference will feature a much reduced number of papers, we hope it will provide an important opportunity to be together as a research community in 2020. There will be three keynote addresses (Professor Susanne Soederberg, Professor Prem Sikka and Professor Jamie Peck), twelve paper presentations and lots of opportunities to socialize informally.

The full program and the free registration details can be found [here](#).

***AMIS 2020 International Conference in Bucharest (Romania), September 30-October 1, 2020***

The 15th edition of the Accounting and Management Information Systems (AMIS 2020) conference will be hosted by the Bucharest University of Economic Studies (Romania), on September 30 - October 1, 2020. For further information please view the Call for Papers [here](#).

***IMA 2021 Curt Verschoor Ethics Feature of the Year***

The IMA Committee on Ethics and Strategic Finance invite submissions for the 2021 Curt Verschoor Ethics Feature of the Year. The competition aims to highlight a work that contributes to a greater understanding of ethics within the business environment for management accounting and finance professionals, whether through new research, insightful analysis of a real-world event or scenario, or practical solutions to the ethical challenges of the day.

Entries must follow the manuscript guidelines for Strategic Finance ([bit.ly/2SqrckE](http://bit.ly/2SqrckE)).

The deadline for entries is September 1, 2020. All entries will complete a double-blind review process for initial evaluation, followed by the final selection of the winner by the IMA Committee on Ethics in December 2020. The winning entry will be published in the March 2021 issue of Strategic Finance.

Submissions should be sent to [sfmag@imanet.org](mailto:sfmag@imanet.org). Please use the subject line "Curt Verschoor Ethics Feature" and include a completed submission form (available at [bit.ly/2SqrckE](http://bit.ly/2SqrckE)).

Questions regarding the competition can be sent to [sfmag@imanet.org](mailto:sfmag@imanet.org).