



IAAER Activities

IAAER Representation on the IFRS Advisory Council

IAAER is represented on the IFRS Advisory Council by Professor Leslie Hodder (lhodder@indiana.edu) who can be contacted for any questions about the Advisory Council. The first Council meeting of 2020, scheduled 31 March—1 April in London was cancelled due to travel restrictions imposed in response to the ongoing global pandemic. Incoming IFRS Advisory Council Chair, Bill Coen, arranged small group virtual meetings with Council members to discuss the Board's strategic focus and agenda. The purpose of the small group meetings was to allow Council Chair Coen to query members about the ideal size and composition of the Council given its charge to provide broad strategic advice. Subsequent to the small group meetings, the Chair and staff organized an induction for new Council members on 26 May followed by a Virtual Advisory Council Meeting on 27-28 May. During the induction, new members were introduced to governance mechanisms and meeting protocols.

The agenda for the virtual Advisory Council meeting included updates on activities of the Trustees, Foundation and Board, as well as several topical discussions, including a panel discussion by guest regulators about monitoring adoption, an update on customer's digital experiences, and technical updates on activities related to applying KPIs to the Board's technical activities.

One key development for IAAER to monitor, is the IFRS Foundation Constitution requirement for the Trustees to review their strategy beginning in 2020 consistent with a five year cycle for doing so. The purpose of an agenda consultation is to seek feedback on the strategic direction and balance of the Board's work plan, criteria for assessing whether projects should be added, and priority of financial reporting issues. The current time line calls for publishing a Request for Information in the first quarter of 2021, with the comment period closing in the third quarter of 2021. The Board's execution of the work plan will take place between 2022 and 2026. Also important to note is that comment periods have been extended for a number of projects, notably Goodwill and Impairment (December 2020).

The Council also received a presentation by Mark Byatt, Director of External Affairs about the Digital Experience Framework. The digital experience framework sets forth guiding principles and an approach to making standard setting material accessible to key constituents. The digital experience framework will provide custom views and interfaces for constituents, depending on their areas of focus and interest. For example, academics, preparers, regulators and important donors each use the web interface to access overlapping but distinct content.

On the second day of meetings, Chair Coen discussed observations and insights from his small group meetings with Council members in which 37 out of 49 Council members participated. First, he noted the majority of Council members are new to their roles, creating both challenges and opportunities for the council. Increasing diversity is a goal with respect to membership of the council, and council members discussed various dimension of diversity, including demographic, geographic, and as well as professional/functional roles within the accounting ecosystem. Overall, there is no consensus for markedly increasing or decreasing the size of the Council; however any future contraction may be achieved through attrition.

IAAER Representation on the IAASB's Reference Group on Less Complex Entities (LCEs)

In June 2020, the IAASB agreed to move forward with the development of a separate standard for Audits of Less Complex Entities (LCEs). In order to meet the broader expectations of stakeholders and to make sure that what is developed would be usable, a Reference Group on LCEs has been established. This group consists of 15 individuals, mainly practitioners and other interested stakeholder groups who have a vested interest in the outcome of this project. Chrystelle Richard, IAAER Vice-President At-Large, is the only academic invited to this working group and is actively participating in the discussions that began in August 2019 and are expected to run until June 2021.

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, January 28-30, 2021

You are invited to contribute to the 2021 Joint IAS/IAAER Meeting program through submissions of international accounting research papers, cases and/or panel proposals. We also encourage you to volunteer to serve as a reviewer, discussant, and/or a moderator.

Areas of Submissions to include:

- Research Papers
- Panel Proposals
- Journal of International Accounting Research- Featured Papers Session

The meeting will proceed in a virtual setting while also preserving the key elements of our traditional program. The submission deadline will be October 7, 2020. Please check the AAA International Accounting Section's website [here](#) for updates.

42nd AFC Congress with IAAER, Bordeaux (France), May 10-12, 2021

Under the theme "Perspectives on accounting and accounting in perspectives" the Association Francophone de Comptabilité (AFC) organizes its 42nd congress in association with IAAER. Full paper submissions are due by February 15, 2021. For further details please refer to the call of papers [here](#).

IAAER/Taiwan Accounting Association Joint Conference, Taipei (Taiwan), December 2021 (dates to be confirmed)***Accounting Section of VHB / IAAER Joint Conference 2022 (dates and location forthcoming)***



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

Research funding and grants

Winners of the 2020 IECJ Spring Short Case Writing Competition

IMA is pleased to announce the winners of the 2020 *IECJ (IMA Educational Case Journal®)* Spring Short Case Writing Competition. Intended to increase the number of high-quality short cases available to professors, the competition's rules required that cases be 1,000 words or less (excluding exhibits) and no more than 6 pages total with exhibits.

Congratulations to this year's winners:

First Place Award (\$1,000)

"Duralock: Budgeting for Decision-Making," by Harshini P. Siriwardane and Karen De Meyst (both at Miami University, Ohio, USA)

Second Place Award (\$500)

"GoGreen Supercenter," by Donald Gribbin and Jagjit Saini (both at Western Michigan University, Michigan, USA)

Third Place Award (\$300)

"Snow White, the seven dwarves and the prince: A fairytale about startup challenges," by Simon Kiesel, Würzburg, Germany

ICAI International Research Awards – Call for Nominations

The Institute of Chartered Accountants of India (ICAI) invites nominations for this year's ICAI International Research Awards. The Awards aim to recognize the research community across the globe and their contribution to fostering innovation and value creation. Nominations need to be submitted online and are due by not later than October 31, 2020. For further details please refer to the call of nominations [here](#).

IMA Research Foundation: 2020 Special COVID-19 Call for Research Proposals

The IMA Research Foundation (IRF) is dedicated to funding relevant, thought-provoking research that furthers the knowledge and scope of accounting and financial management globally. Grants will be based on the proposals' potential to advance the practice of management accounting. Accepted grant proposals may be funded up to US\$25,000, to be used at the discretion of the researcher(s). Grant applications should be submitted by not later than October 31, 2020. For further details please refer to the call of nominations [here](#).

CIMA 2020 Call for Research Proposals - second stage for experienced researchers now open



The second stage of our call for proposals is now open. CIMA are offering up to £30,000 for projects which investigate:

- The links between management accounting concerns and practices and contemporary developments in technology.
- The links between management accounting concerns and practices and contemporary developments in climate change reporting and sustainability.

Applications close on November 14, 2020. More information is available [here](#), or send an email to research@aicpa-cima.com.

Calls for papers and non-IAAER conference announcements

Advances in Accounting Education

Certifications, formal qualifications, exams and other requirements to enter the accounting profession

Advances in Accounting Education is keenly interested in papers that critically examine certification (qualifying) exams and other requirements to enter the accounting profession globally. Papers may focus on a single jurisdiction or may examine the issue from the perspective of multiple countries or regions. Well-executed empirical studies that explore factors that drive success on certification or qualification exams, outside the USA in particular, would be very favorably considered. Much has been written about this issue in the context of the US environment, but far less has been done in non-US jurisdictions. Even less has been written in the context of developing countries. Thus, authors are encouraged to consider focusing on non-US environments, particularly developing countries. All papers received on this special topic will be reviewed by at least two independent reviewers and will be subject to the journal's normal editorial policies.

Teaching and Curriculum Innovations

Submissions are invited for forthcoming volumes of Advances in Accounting Education (AIAE). AIAE publishes a wide variety of articles dealing with accounting education at the college and university level. AIAE encourages readable, relevant, and reliable articles in all areas of accounting education including auditing, financial and managerial accounting, forensic accounting, governmental accounting, taxation, accounting systems, etc. Articles from authors outside the U.S. are encouraged. Papers can focus on:

- Innovation in teaching and learning, with evidence to demonstrate effectiveness.
- Research studies with implications for improving accounting education.
- Efficacy of technology in teaching and learning.
- Disruptive technologies, emerging business models and implications for accounting education.
- Assessment of learning and continuous improvement.
- Pedagogical implications of regulation.
- Administrative and leadership issues related to innovation and effective teaching and learning.



- Global challenges, constraints and opportunities for accounting education.
- Critical reviews of the domain of accounting with implications for curriculum innovation.
- Conceptual models, methodology discussions, and position papers on particular issues.
- Historical discussions and literature reviews with implications for pedagogical efforts.
- Critical reviews and empirical studies of certification exams for entrance into the accounting profession

AIAE provides a forum for sharing ideas and innovations in teaching and learning ranging from curricula development to content delivery techniques. Pedagogical research that contributes to more effective teaching and learning in colleges and universities is highlighted. All articles must include a discussion of implications for teaching, learning and curriculum improvements. Non-empirical papers should be academically rigorous, and specifically discuss the institutional context of a course or program, as well as any relevant tradeoffs or policy issues. Empirical reports should exhibit sound research design and execution, and must develop a thorough motivation and literature review, possibly including references from outside the accounting field.

Submission process

Send two MS Word files by email to Thomas Calderon, editor, aiae@uakron.edu:

- (1) a manuscript with an abstract and any research instruments used, with no information to identify authors; and
- (2) a cover page with a list of all authors' names, institutional affiliations, mailing addresses, telephone numbers, and e-mail addresses.

Two reviewers assess each manuscript submitted and reviews are completed in a timely manner, usually 60-90 days.

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. Further information are available [here](#).

ICAEW's 2020 PD Leake Lecture: The art of conversation: the extended audit report, 14 October 2020

This year's lecture will be given by Dr Miguel Minutti-Meza and will take place online on Wednesday 14 October at 1pm British Summer Time. The timing hopefully allows those of you on the East coast to consider joining us.

Drawing on research findings, Dr Minutti-Meza will examine what we know, and what we can



IAAER

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION & RESEARCH

NEWSLETTER No. 14 (September 2020)

Website and eIFRS sponsored by KPMG LLP and the KPMG Foundation

learn, from the implementation of the extended audit report. For example, has the extended audit report been well received by investors? Has the inclusion of 'key audit matters' helped to reduce information asymmetries between management and investors? What has been the experience in other countries such as China and the US?

A practitioner response will follow the presentation and there will also be an opportunity to ask questions.

Attendance is free of charge and you can book your place at www.icaew.com/pdleakelecture2020.