

IAAER AND ACCA ACCOUNTING SCHOLARS RESEARCH WORKSHOP

June 2021 – Bucharest

IAAER annually organizes paper development workshops or early career/junior faculty consortia since 2008 on the days preceding the Accounting Management Information Systems (AMIS) conference, with financial support from ACCA

Global. The 2021 workshop was organized on June 7 and 8, in a virtual format given the current pandemic.

Eleven presenters and ten other young researchers from Poland and Romania benefited from the presentations and feedback offered by nine faculty mentors. The program included three faculty-led sessions on methodological issues and advice on how to conduct research, including two presentations by IAAER Executive Committee members and nine sections where young scholars presented their research proposals and received

feedback from experienced scholars.

The IAAER paper development workshop model has a long-standing history and has been offered with great success in Romania, Poland, South Africa and at various IAAER

THE IAAER PAPER
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conferences across the globe. We continue to strive to build research capacity among young scholars,

especially in emerging economies. Our model focuses on intensive written and oral feedback across three rounds, where young scholars are challenged to improve the quality of their research ideas, design and execution.

The IAAER would like to thank ACCA, the event organizers, participants and faculty mentors for their contribution to another successful paper development workshop.

ABOUT IAAER

The IAAER promotes excellence in accounting education and research on a worldwide basis to maximize the contribution of accounting academics to the development and maintenance of high quality, globally recognized standards of accounting practice.

www.iaaer.org

To suggest content for future editions of our Newsletter please contact our VP Communications, Elmar Venter, at elmar.venter@up.ac.za

IAAER and ACCA Accounting Scholars Research Workshop, June 2021

Q&A Session: Research Design Considerations for Conducting Experiments Designed to Meaningfully Address Audit and Financial Reporting Issues

Patrick E. Hopkins
Glaubinger Chair for Undergraduate Leadership

Accounting Scholars Research Workshop
IAAER & ACCA (in conjunction with the AMIS 2021 Conference)

KELLEY SCHOOL OF BUSINESS
INDIANA UNIVERSITY

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Joanna Kraso...
Andreea Stanc...

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Background

- The global integration of economies worldwide created the necessity of uniform accounting regulations to overcome market frictions
- IFRS adoption is a key element of this process
- As of 2020, 144 jurisdictions have adopted IFRS for domestic listed companies
- 473 articles on IFRS were published in the Top 15 accounting journals 2000-2019
- Unique features that distinguish our monograph from previous IFRS reviews include a focus on:
 - the origins and implications of data and research design issues
 - the practical process behind adoption, standard setting and enforcement of IFRS
 - an assessment of the impact of the IFRS literature

Prof. Dr. Holger Dasse
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FORTHCOMING CONFERENCES

IAAER events

- November 18-19, 2021: IAAER / Taiwan Accounting Association Joint Conference (Taipei, Taiwan)

Institutional member conferences

- September 1-3, 2021: 10th African Accounting and Finance Conference (virtual)
- November 1-2, 2021: International Accounting Standards Board Research Forum
- November 26-27, 2021: 18th International Accounting Conference (Turkey)
- May 24-25, 2022: 43rd Association Francophone de Comptabilité (AFC) (Bordeaux)

Refer to our [website](#) for more details on these and other events.

IAAER JOURNALS

An update

The IAAER is affiliated with two journals – [Journal of International Financial Management and Accounting](#) (JIFMA) and [Accounting Education](#). We encourage our members to regularly refer to these journals for the latest research. In the Institutional Perspectives Section, the latest edition of JIFMA covers [Joint venture investments: An analysis of the level of compliance with the disclosure requirements of IFRS 12](#). This study is an extension of the work sponsored by Round 6 of the IAAER-KPMG Grant Program to inform the International Accounting Standards Board.

IFAC UPDATE

Standard Setting Boards' consultations and more

The IAAER is excited about its collaborations with the International Auditing and Assurance Standards Board (IAASB). The first semi-annual meeting between the parties were held during May 2021 and future collaboration opportunities were discussed. The next meeting is scheduled for November 2021.

A number of the IFAC standard setting boards currently have active projects with open consultations. Members are encouraged to refer to the following websites providing more information on these projects:

- IAASB [survey on its Work Plan for 2022–2023](#) The exposure draft on the [Audits of Less Complex Entities](#) is expected to be released soon. The IAASB and IAAER will be hosting round tables to attain feedback during the consultations period.
- IPSASB [Exposure Draft 79, Non-Current Assets Held for Sale and Discontinued Operations](#)
- IPSASB [Exposure Draft 78, Property, Plant, and Equipment](#)
- IPSASB [Exposure Draft 77, Measurement](#)
- IPSASB [Exposure Draft 76, Conceptual Framework Update: Chapter 7, Measurement of Assets and Liabilities in Financial Statements](#)

In addition, IFAC recently reported on the [global public sector shift to accrual accounting that is set to continue](#) and [the state of play in sustainability assurance](#). IFAC is also offering [events and webinars](#) to keep you updated on the latest developments. On the ethics front, members can refer to the latest [IESBA eNews](#), [webinar recordings](#) on recent changes to the non-assurance services and fee-related provisions of the IESBA Code, and the [Group Briefing paper](#) on ethics and technology.

TOMORROW'S TALENT IN ACCOUNTANCY

Ground breakers article by ACCA

A recent article by ACCA's Education Global Forum explores the issue of continuing to attract talent to the accounting profession. As the article highlights: "Students often aspire to careers where they may be able to "do good" in the world. Sadly, many perceive problems with the financial economy having seen the problems of the last ten years or so and as such, fewer students wish to be associated with careers that may involve Finance. As educators and accountant, we need to highlight that becoming a professional accountant opens doors for many different careers, including adding value sustainably and being leaders in many different ways. Refer to the full article [here](#) and the accompanying article on [Gen Z and the future of accountancy](#).

IFRS UPDATES

Share your research and more

The IFRS Foundation is calling for academics to share research on disclosure and particularly research related to applying the disclosure requirements for financial instruments (IFRS 7 *Financial Instruments: Disclosures*) and revenue (IFRS 15 *Revenue from Contracts with Customers*) standards. The IFRS Foundation is also interested in research relevant to the Post-implementation Review of IFRS 9 *Financial Instruments: Classification and Measurement*. Please email papers to asimpson@ifrs.org.

The second deliverable for Round 7 of the IAAER-KPMG Grant Program to inform the IASB was held in virtual format during June. In addition to the members of the Program Advisory Committee, the event was attended by several IASB Board and Staff members including the incoming IASB Chair, Mr. Andreas Barckow.

The IFRS website has been updated with a new "resources for academics" webpage. We encourage members interested in standard setting issues related to financial reporting to refer to this [website](#).

The IAAER serves as a member of the IFRS Advisory Council. Members can refer to the content of the recent council meeting held on 11 May 2021 [here](#).

INSPIR²ES RESEARCH NETWORK

Responsible science at its core

Professor Robert Faff (Bond University & Emeritus University of Queensland) has launched a new global research network aimed at research training and capacity building. The network name is the "International Society of Pitching Research for Responsible Science" (InSPiR²eS). For more detail refer [here](#).