

IAAER

INTERNATIONAL ASSOCIATION FOR
ACCOUNTING EDUCATION AND RESEARCH



COSMOS ACCOUNTANCY CHRONICLE

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Donna L. Street, editor

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION AND RESEARCH

President's Letter



Belverd E. Needles, Jr.

Dear Colleagues,

In October 2000 I had the pleasure of attending IAAER's Third Biennial International Accounting Research Conference in Kobe Japan. This Conference, which was organized by the current IAAER secretary, Prof. Kazuo Hiramatsu of Kwansai Gakuin University, was co-sponsored with the Japanese Association for International Accounting Studies (JAIAS). The conference was a success in every respect. The plenary sessions were outstanding and attendance included more than 400 attendees, including almost 100 from 25 countries outside Japan. Especially encouraging were small, but enthusiastic, contingents from such countries as Brazil, Argentina, South Africa, Spain, and Mexico. This was a truly global conference.

At the conference, I had the opportunity to make a few remarks about IAAER at the opening session. Since they sum up the current state of IAAER, I want to quote from them here:

It is an honor to speak to you today on behalf of the International Association for Accounting Education and Research (IAAER) and to be a part of this opening ceremony for the Research Conference "Challenges for Accounting in the Global Economy." It is a day we have all been looking forward to and I want to thank Prof. Kazuo Hiramatsu [Conference Organizer] and Prof. Nobuo Kamata [President of JAIAS] and all the others of the JAIAS who have worked toward making this conference a success.

Today is a very important day in the history of IAAER. It was only 13 years ago that IAAER participated in its first conference as a formal organization. That conference was the World Congress of Accounting Educators in Kyoto, Japan in 1987. Some of you in the audience were at that conference and remember what a wonderful time it was. It is very appropriate that later this morning we will honor Prof. Seigo Nakajima who was instrumental in making arrangements for that conference. At that time IAAER, as a formal organization, had less than 100 members.

Today we return to Japan, our first re-visit to Asia, as a very different organization. IAAER is the global organization for accounting academics. It is an organization of more than 800 individuals from 62 countries. Furthermore, IAAER is a federation consisting of forty of the world's leading academic and professional associations, including, I am pleased to say, the Japanese Association for International Accounting Studies and the Japanese Accounting Association.

Also, IAAER is affiliated with the IASC as a member of the Consultative Group (Advisory Board) and the IFAC, as a member of the Education Committee. IAAER's accounting

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COSMOS ACCOUNTANCY CHRONICLE

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COSMOS Submission Deadlines

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All materials should be submitted to Donna Street (streetdl@jmu.edu) on an IBM compatible disk (preferably in Word) or as an e-mail attachment. Please do not fax materials.

**For Updated information on Conferences and News from
Institutional Members**

Visit COSMOS On Line At

<http://www.iaaer.org>

COSMOS AT A GLANCE
January 2001

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IAAER 2001 SCHEDULE OF ACTIVITIES

Athens Greece
 (European Accounting Association)
EXECUTIVE COMMITTEE MEETING
 Wednesday, April 18; 8:30 am - 12:00 pm

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Atlanta Georgia, USA
 (American Accounting Association)
EXECUTIVE COMMITTEE MEETING and
GENERAL BUSINESS MEETING
 August, Times to be announced

IAAER THIRD BIENNIAL
INTERNATIONAL ACCOUNTING RESEARCH
CONFERENCE

The Third Biennial International Accounting Research Conference of the IAAER was held in Kobe, Japan, on October 6-7, 2000, at the International Conference Center, Kobe. It was jointly held with the Japanese Association for International Accounting Studies and was organized by Kazuo Hiramatsu of Kwansei Gakuin University. The conference was attended by 465 individuals representing 27 countries.

At the opening ceremony, the Founders' Award was presented to Dr. Seigo Nakajima (Chairman of the Board of Trustees, Ferris Jogakuin, Japan) by Professor Belverd E. Needles, Jr. (President of IAAER). Dr. Nakajima provided a speech on "IAAER: How Was It Started".

Plenary Session I focused on "International Accounting Standards" and was chaired by Professor Sidney J. Gray (University of New South Wales, Australia). Speakers included Sir Bryan Carsberg (Secretary General, IASC, UK), Dr. Il-Sup Kim (Chairman, KASB, Korea), Dr. Gerhard G. Mueller (FASB, USA) and Mr. Tsuguoki Fujinuma (President, IFAC, Japan)

Plenary Session II dealt with the issue of "Accounting Education" and was moderated by Professor Gary L. Sundem (University of Washington, USA). Speakers included Professor Belverd E. Needles, Jr. (DePaul University, USA), Professor In Ki Joo (Yonsei University, Korea) and Professor Michael Diamond (University of Southern California, USA). Professor Jan R. Williams (University of Tennessee, USA) served as a commentator.

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The Japanese Institute of International Accounting Education hosts a dinner for the IAAER Executive Committee in Kobe Japan. Back roll from left to right: Sid Gray, Seigo Nakajima, Brian Carlsburg, Giuseppe Galassi, and Gary Meek. Front roll from left to right: Malcolm Miller and Donna Street.

**IAAER THIRD BIENNIAL
INTERNATIONAL ACCOUNTING RESEARCH
CONFERENCE**

Continued from page 3

Sixty-one research papers, which were selected on the basis of double or triple blind review, were presented in 20 concurrent sessions. In addition to these presentations in English, eight presentations were made in the Japanese language. The topics covered a variety of research areas such as International Accounting Standards, financial reporting, derivatives, fair value accounting, corporate governance, cost and management accounting, auditing, environmental accounting, gender issues and emerging markets. Seven papers received the Rintaro Aoki Outstanding Papers Award based on high evaluations from the reviewers.

The conference was also the event to celebrate the 111th anniversary of Kwansai Gakuin. The organizing committee appreciates the generous support of the sponsoring organizations.

The next World Congress of Accounting Educators will be held on November 14-16, 2002, in Hong Kong.



Seigo Nakajima speaks at the IAAER Kobe conference.

PRESIDENT'S LETTER

Continued from Page 1

education newsletter, *COSMOS Accountancy Chronicle* is the world's leading source of global development in accounting education and its web site provides communication links for accounting education worldwide. IAAER has recently established its administrative headquarters at EIASM in Brussels, Belgium.

The mission of IAAER is to promote excellence in accounting education and research on a worldwide basis and to maximize the contribution of academic accountants to the development and maintenance of high quality, globally recognized standards of accounting practice.

IAAER achieves this objective in three ways:

- 1) By representing academics with international bodies such as the IASC and IFAC
- 2) By promoting improvement in accounting education
- 3) By supporting research in international accounting

In all of these areas, our objective is to foster coordination and cooperation, as opposed to competition, with other academic and professional accounting organizations throughout the world. I want to focus my remarks here on the last two areas: Education and Research.

In addition to promoting improvement in accounting education through our newsletter, *COSMOS* and our web site, we have four task forces devoted to accounting education:

- 1) We have a task force devoted to developing an implementation plan for IFAC IEG No. 9. This report is available on the IAAER web site.
- 2) We have a task force devoted to participation in the global competencies project. This is the one coordinated by the ACCA in London.
- 3) We have a task force devoted to the project "The Impact of Globalization on Accounting Education," which is being conducted by Gert Karreman of the Netherlands and supported by the EIASM. The results of this study will be a main focus of the World Congress in Hong Kong in 2002.
- 4) We also have a task force devoted to developing a code of conduct or ethics for accounting academics.

In the area of support of international accounting research, we first organize research conferences where academics with specialties in international accounting can get together to share the latest developments in international accounting research. This Third Biennial Research conference, that we are participating in today, is a good example. We have conducted prior research conferences in Warwick, England and Chicago, USA.

Each of these conferences is co-sponsored with another organization so that we cooperate rather than compete with other organizations. This conference is, of course, co-sponsored with JAIAS.

We have three conferences planned, which I invite members of the audience to attend:

First, we are supporting the Third Globalization Conference 2001 to be held in Berlin on June 22-24, 2001. This conference is organized by the American Accounting Association and the German Academic Association.

Second, the World Congress of Accounting Educators will be held on November 18-20, 2002 in Hong Kong. The HKAAA is the organizing body.

Third, another research conference is planned for July 2004 in cooperation with the SAAA in Durban, South Africa.

Finally, we support international accounting research through our association with the *Journal of International Financial Management and Accounting*, which is available at a discount to our members.

There is no doubt that much more needs to be done to promote better accounting education and research throughout the world. We have made only a beginning in a short period of our existence. Surely IAAER will return to Japan at some point in the future a much stronger and even more successful organization for accounting education and research. I look forward to that time.

Thank you and best wishes for a successful conference.

I also want to remind you to mark your calendars for the Eighth World Congress of Accounting educators, which will be held on 18-22 November 2002 in Hong Kong. This congress, which is co-hosted by the Hong Kong Academics Accountants Association, and will overlap with the IFAC World Congress of Accountants, promises to be one of the most important and exciting events of the decade for accounting academics. **Please note that the dates of the World Congress are a change from the originally announced dates.**

IAAER members whose memberships expire in 2000 have received dues renewal notices in recent weeks. The renewal period is for two years, which will take the membership through the World Congress in Hong Kong. Some members have already paid for the period up through 2002 and will not receive dues notices.

I also want to take this opportunity to welcome our new academic and professional association members in year 2000:

- Association of International Accountants (UK)
- Chartered Institute of Public Finance and Accountancy (UK)
- Consiglio Nazionale dei Ragionieri e Periti Commerciali (Italy)
- Federation of European Accountants (Europe)
- National Association of State Boards of Accountancy (USA)

Finally, let me express my appreciation to all the members who have offered their service in IAAER. IAAER is fundamentally a volunteer organization, and its strength is in its members who serve on task forces, conferences, and other activities.

Best wishes for the New Year.
Belverd E. Needles, Jr.
President



The Japanese Institute of International Accounting Education hosts a dinner for the IAAER Executive Committee in Kobe Japan.

IAAER
MINUTES OF EXECUTIVE COMMITTEE MEETING
August 14, 2000
Philadelphia, U.S.A.

The executive committee met at 2:00 p.m. on August 14, 2000, at Philadelphia Marriott. In attendance were Belverd E. Needles (presiding), Andrew Bailey, Anton du Toit, Sidney J. Gray, Kazuo Hiramatsu, Simon S.M. Ho, Ann Johns, Peter Moeller, Peter Pope, Mary Stone, Donna Street, and Jan Williams

Bel Needles received three apologies — Giuseppe Galassi, Tatiana Krylova and Malcolm Miller.

1. Approval of minutes of March 29, 2000 (Munich, Germany)

The minutes from the Munich meeting held on March 29, 2000, as published in COSMOS (July 2000), were approved.

2. President's Update

(1) Relations with other organizations

IASC Trustees Update

Bel Needles stated that the four nominees recommended by IAAER were recognized as high quality. However, due to geographical considerations, an academic other than these four was chosen from Southern Europe (Italy) to be a member of the IASC Trustees.

Institutional Membership

Bel Needles discussed that the emphasis this year is on the increase of professional organizations, and announced that NASBA (National Association of State Board of Accountancy) has become a new institutional member.

(2) Task Force Projects

Competency Project

Bel Needles reported that the Competency Project, which is coordinated by ACCA, had a meeting in London on May 19,

Simon Ho and Jan Williams at the Executive Council Meeting.



2000, and that he received the minutes of the meeting. Richard Wilson has been a representative of IAAER to this project.

Globalization and Accounting Education

Bel Needles reported that the Globalization Project, which is headed by Karreman and specifically deals with the impacts of globalization on accounting education, would have a conference on September 28 with the sponsorship of EIASM. The complete report will be prepared by the time of Hong Kong Congress in 2002.

IEG No.9 Project

Bel Needles reported that Tatiana Krylova and Bel Needles had been working on the report. Mohamed Moustafa (California State University at Long Beach) and Karen Casini (Sacred Heart University) also worked on the project. The 35 page report is available on the IAAER website. It deals with three major issues.

1. How to instill characteristics of life long learning in students.
2. How to design and implement the program of accounting education and achieve the objectives of the Guideline.
3. How to develop the awareness and encourage adoption of the Guideline around the world.

Bel Needles said that Tatiana Krylova is attending the IFAC Education Committee meeting to be held this week in Istanbul and will present the report at that meeting.

Code of Conduct (Ethics) for Accounting Faculty

Bel Needles reported that Norlin Rueschhoff (University of Notre Dame) has been in touch with various academic organizations to nominate members to serve on the task force to develop a code of conduct for accounting faculty. Currently the task force members are: Norlin Rueschhoff (chair), Bhabatosh Banerjee (India), C.S. Agnes Cheng (USA), Giuseppe Galassi (Italy), Kazuo Hiramatsu (Japan), Morley Lemon (Canada) and Salvador Ruiz-de-Chavez (Mexico).

(3) Discussion of Incorporation in Belgium

Bel Needles discussed the issue of incorporating in Belgium as a Non Profit Organization. EAA is currently incorporating

in Belgium. From the timing stand point, EIASM recommends that the IAAER wait until the EAA completes the procedure to learn from their experience. There is no legal requirement to be incorporated in Belgium. The reason for EAA to be incorporated in Belgium is that EAA is a larger organization and publishes a journal four times a year, which may result in huge financial liabilities. Combined with other reasons, the EAA needs to be incorporated as a NPO so that its liability is limited to the amount in its Bank account. From the cost side, it costs US\$3,000 to incorporate and an annual statement must be filed with the authority of Belgium. Bel Needles suggested that IAAER does not need to incorporate in Belgium immediately. We can wait and review the experience of EAA. Discussions were made on this issue. The Executive Committee will further discuss the issue at the next meeting in Japan on October 5.

(4) Election of Founders for Incorporation

Bel Needles suggested that in case IAAER is incorporated in Belgium, three founding members are necessary to fill the document for formalities. The executive committee deferred the issue because the NPO will not be incorporated immediately.

3. Financial Report and Budget

(1) 1999 Report of Auditor

The financial report was reviewed. We received an unqualified opinion on the financial statements for 1999. There was one minor change from the financial statements approved in Munich because a different exchange rate was applied to translate from French francs to US dollars. Discussions were made on this issue.

(2) Election of Auditor

Bel Needles said that Alain Mikol has offered to continue to be our auditor on a voluntary basis. The Executive Committee elected him as the auditor.

(3) 2000 Financial Update

Bel Needles reported on the budget and the actual situation to date.

4. Membership Report and Issues

(1) Membership Drive

Bel Needles reported that the focus has been on the institutional members this year. Andy Bailey and Bel Needles discussed the strategies with regard to individual members. In the past when Joe Schulz was the Vice President of Membership, he organized the membership committee in various countries around the world and it increased the individual members. Andy Bailey and Bel Needles talked about the possibility to focus on leaders of organizations to get

more officers as individual members so that we can encourage members of these same organizations to join IAAER. Ideas to increase the membership were exchanged.

(2) Dues Statement

Bel Needles reported that the dues statements would be sent to 500-600 members by e-mail and to another 200-300 members by mail. Members will get the membership bill for two years.

(3) Discussion of Big-5 as Affiliate Members

Bel Needles said that one of the Executive Committee members suggested to approach the Big-5 accounting firms for possible support of activities. Big-5 accounting firms do support international groups, but IAAER has not had contacts with them yet. Discussions were made on this issue. Bel Needles suggested increasing the contacts with the profession mainly on the basis of individual firms.

Donna Street suggested the IASC as an affiliated member. Bel Needles will pursue.

5. Potential Conference in UK or Europe

Bel Needles suggested that IAAER should have a higher visibility in Europe especially among academics. An idea was suggested to have a symposium or a seminar for a small group of people who have a keen interest in the conference topic. We will see if EIASM can help IAAER in this regard. Exchanges of ideas on possible topics, including cash flows and EVA, were made.

6. Update on Other Conferences

(1) World Congress in Hong Kong - 2002

Simon Ho made a progress report on the 9th World Congress of Accounting Educators to be held in Hong Kong on November 14-16, 2002.

(2) Kobe, Japan - 2000

Kazuo Hiramatsu made a progress report on the Third Biennial International Accounting Research Conference to be held in Japan on October 6-7 this year.

(3) South Africa - 2004

Anton du Toit reported on the Fourth Biennial International Accounting Research Conference to be held in South Africa in July 2004.

(4) Education Directors Conference - 2002

Ann Johns reported on the Education Directors Conference, which will be held November 13, 2002

(5) AAA Conference in Berlin - 2001

Peter Moeller reported on the 2001 Cross-Border Conference to be held on June 22-25, 2001, in Berlin, Germany. The

conference will be sponsored by AAA and the Schmalenbach-Gesellschaft for Betriebswirtschaft.

7. Publication

(1) COSMOS and the IAAER Web Site Update
Donna Street reported on COSMOS and IAAER web site.

(2) Journals

Jim Rebele, Editor of the Journal of Accounting Education briefly reported on his plans. The Executive Committee decided to review its relationship with the Journal of Accounting Education and to explore options such as establishing an education journal on its web site.

8. Next Meeting

Next Executive Committee meeting will be held from 2:00 p.m. to 4 p.m. on October 5, 2000, at the International Conference Center Kobe, Japan, during the research conference.

The meeting was adjourned at 5:00 p.m.

Kazuo Hiramatsu, Secretary

Below: President Bel Needles and Vice President - Education Tatiana Krylova present Task Force Report on IEG No. 9 in London.



IAAER FOUNDER'S AWARD PRESENTED TO SEIGO NAKAJIMA AT KOBE CONFERENCE

Dr. Seigo Nakajima is the Chairman of the Board of Trustees and was the former Chancellor of FERRIS JOGAKUIN, Yokohama, Japan. He earned his B.A. from Tokyo University of Commerce (Hitotsubashi University) in 1947, M.B.A. from Wharton School (University of Pennsylvania) in 1951, and Dr. of Commercial Sciences from Hitotsubashi University in 1971.

Dr. Nakajima was a professor at International Christian University, Tokyo, and currently serves as Professor Emeritus of the University. He is recognized as a distinguished scholar based on his numerous publications and is particularly well known as the translator of *An Introduction to Corporate Accounting Standards* (AAA, 1940) by W. A. Paton and A.C. Liffleton.

Dr. Nakajima served as President of the Japanese Association for International Accounting Studies (1985-1987) and the President of the Japan Accounting Association (1988-1991). He also served in a standard setting capacity in Japan as a former member of Kigyo Kaikei Shingikai (Business Accounting Deliberation Council, BADC) of the Ministry of Finance of Japan (1962-1992).

The activities of Dr. Nakajima extend beyond national boundaries. He served on the Board of the International Accounting Standards Committee (IASC) from 1973 through 1987. In the academic society, he served as the Vice President of IAAER, 1984-1988. Without his dedicated service, the establishment of IAAER would not have been possible.



Above: Seigo Nakajima receives Founder's Award from President Bel Needles at the IAAER Kobe conference.

IAAER
MINUTES OF EXECUTIVE COMMITTEE MEETING
October 5, 2000
Kobe, Japan

The executive committee met at 2:00 p.m. on October 5, 2000, at the International Conference Center Kobe, Japan. In attendance were Belverd E. Needles, Jr. (presiding), Bhabatosh Benerjee, Anton du Toit, Giuseppe Galassi, Sidney J. Gray, Kazuo Hiramatsu, Simon S.M. Ho, Ann Johns, Malcolm Miller, Donna L. Street and Jan Williams.

1. Approval of minutes of August 14, 2000 (Philadelphia, USA)

The minutes from the Philadelphia meeting held on August 14, 2000, were approved with the following correction.

Discussion of incorporation in Belgium: Change the words “move to Belgium” to “incorporate in Belgium”.

2. President’s Update

(1) Relations with other organizations

The Executive Committee discussed participation of the academic community in regard to the IASC. It was suggested to contact the IASC Trustees and Sir David Tweedie (Chairman of the IASC Board) to inquire about an academic member on the Board of IASC.

(2) Update on Belgian Office

Needles stated, with appreciation, that Alain Mikol agreed to continue serving as the auditor in our Belgian office.

(3) Potential conference in UK or Europe

Needles discussed a potential IAAER conference in the UK or Europe. The idea is to have a research conference in Europe in order to maintain visibility in Europe. He further referred to the possibility of sponsoring a research component/event at the AAA and EAA annual meetings. Extensive discussion followed. Needles stated the basic philosophy is to cooperate with AAA/EAA, not to compete with existing programs. Discussion on this issue will continue.

3. Task Force Projects

(1) Competency Project

Needles reported there have not been any major developments in the Competency Project since the last Executive Committee meeting.

(2) Globalization and Accounting Education

Needles and Tatiana Krylova attended the conference “The Impact of Globalization on Accountancy Education” which was held in London on September 29, 2000. Needles reported

that 88 people attended the conference representing various organizations. He also mentioned it is an excellent project where IAAER is well represented. Gert Karreman is the chair of the project and Alain Burlaud is on the steering committee. A questionnaire is being developed for a survey regarding the status of accounting education in different countries.

(3) IEG No.9 Project

Needles reported that the task force report is complete and is posted on the IAAER web site. Tatiana Krylova presented it to the IFAC Education Committee. The Committee discussed how the report can be distributed to IAAER members and other interested parties.

(4) Code of Conduct (Ethics) for Accounting Faculty

Needles reported that Norlin Rueschhoff has established a task force that meet in Philadelphia (in conjunction with the AAA meeting).

4. IFAC Education Committee

The report of the IFAC Education Committee (October 1, 2000) was prepared by Tatiana Krylova and was distributed to the Executive Committee members.

5. Publications

(1) COSMOS and IAAER Web Site Update

Donna Street stated the July issue of COSMOS was posted to the web site and issues for the last three years are now also on the web site. Street reported that the ICAEW’s Centre for Business Performance has agreed to fund the web site of IAAER for a two-year period. An IAAER membership directory is also on the web site.

(2) Status of Journals

Street reported that Needles, Gray, and Street met with Fred Choi in Philadelphia in August. Fred is positive regarding JIFMA’s association and cooperative efforts with IAAER. IAAER members can get a discount when subscribing to JIFMA. Fred agreed to review papers presented at the Kobe Conference for possible publication in JIFMA. He also offered fast track review of papers submitted to future IAAER conferences. Fred has requested that some of the institutional members of IAAER contribute papers to the new Institutional Perspectives section of JIFMA. Johns and Street will work together to determine how best to approach our Institutional Members regarding possible contributions to JIFMA.

(3) Education Journal on IAAER Website

At the last Executive Committee meeting, we considered terminating our association with the Journal of Accounting Education. Street reported on recent developments with the publisher and the editor. After an extensive discussion, the Executive Committee decided to terminate our relationship

with the Journal effective December 31, 2000. A committee will be established to address the possibility of the IAAER sponsoring an electronic journal.

6. Report on Kobe, Japan - 2000 Conference

Hiramatsu reported on the Kobe Conference and expressed appreciation for the cooperation by the Executive Committee members.

7. Update on Other Conferences

(1) South Africa - 2004

du Toit reported on the Fourth Biennial International Accounting Research Conference to be held in South Africa in July 2004.

(2) World Congress in Hong Kong - 2002

Ho made a progress report on the 9th World Congress of Accounting Educators to be held in Hong Kong on November 14-16, 2002 (Editor's note: See announcement in this issue regarding date change). The composition of the Scientific Committee was discussed.

(3) Education Directors Conference

Johns reported on the Education Directors Conference to be held in conjunction with the Hong Kong conference.

Top: Donna Street, Anton du Toit, Bhabatosh Banerjee, Malcolm Miller, Bel Needles, and Sid Gray at the IAAER Executive Committee Meeting in Kobe.



Bottom: Giuseppe Galassi, Ann Johns, and Kazuo Hiramatsu at the IAAER Executive Committee Meeting in Kobe.



(4) AAA Conference in Berlin - 2001

The announcement of the AAA Conference in Berlin was distributed to the Executive Committee members. It will be held on June 22-25, 2001.

8. Financial Report and Budget

Needles made a brief financial report.

9. Membership Report and Issues

Needles reported on the status of dues collection from the institutional members. New individual members were announced. A new membership brochure was distributed to the Executive Committee. The benchmark of the IAAER membership fee will now be the US Dollar so we can cope with fluctuations in the EURO.

10. Other Business and Future Meeting

The next Executive Committee meeting will be held during the morning of April 18, 2001, in Athens, Greece.

The meeting was adjourned at 5:30 p.m.

Kazuo Hiramatsu
Secretary



Left: President Bel Needles meets with South African delegation at the IAAER Kobe conference.



Above left: IAAER Executive Committee at the IAAER Kobe Conference.

Above right: Plenary session in Kobe.



Left: JIIAE Vice President Masahiro Seki, Bel Needles and Bhabatosh Banerjee at dinner hosted by Japanese Institute of International Accounting Education in Kobe.



IAAER hosts dinner for Institution Members during the AAA conference in Philadelphia



**IAAER ACADEMIC/PROFESSIONAL
INSTITUTIONAL MEMBERS**

- Academy of Accounting Historians
- Accounting Association of Australia and New Zealand*
- African Academic Accountants Association
- American Accounting Association*
- American Institute of Certified Public Accountants
- Arab Society of Certified Accountants
- Association of Accountants of CIS Countries*
- Association of Chartered Certified Accountants
- Association of International Accountants
- British Accounting Association*
- Canadian Academic Accounting Association*
- Canadian Institute of Chartered Accountants
- Certified General Accountants' Association of Canada
- Chartered Institute of Management Accountants
- Chartered Institute of Public Finance and Accountancy
- Consiglio Nazionale dei Ragionieri e Perti Commerciali
- CPA Australia
- European Accounting Association*
- Federation of European Accountants (FEE)
- French Accounting Association*
- Hong Kong Academic Accounting Association, Ltd.
- Hong Kong Society of 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 & Wales
- The Institute of Chartered Accountants in Ireland
- The Institute of Chartered Accountants of New Zealand
- The Institute of Chartered Accountants of Scotland
- Irish Accounting and Finance Association*
- Japan Accounting Association*
- Japanese Association for International Accounting Studies
- Korean Accounting Association
- Mexican Association of Accounting and Management Faculty
- Mexican Association of Schools of Accounting & Business
- National Association of State Boards of Accountancy
- Societa Italiana di Storia della Ragioneria
- Southern African Accounting Association*
- Spanish Accounting and Business Administration Association*

*Denotes Executive Council Members

**IAAER WELCOMES
OUR NEW INSTITUTIONAL MEMBERS**

- Association of International Accountants
- Chartered Institute of Public Finance and Accountancy
- Consiglio Nazionale dei Ragionieri e Perti Commerciali

NEWS FROM INSTITUTIONAL MEMBERS

THE ACADEMY OF ACCOUNTING HISTORIANS 2001 VANGERMEERSCH MANUSCRIPT AWARD

Any accounting faculty member, who holds a full-time appointment and who received his/her masters/doctorate within seven years previous to the date of submission, is eligible to be considered for this award. Coauthored manuscripts will be considered (if at least one coauthor received his/her masters/doctorate within the last seven years). Manuscripts must conform to the style requirements of the Accounting Historians Journal. Previously published manuscripts or manuscripts under review are not eligible for consideration.

Six copies of each manuscript should be submitted by June 15, 2001 to the chair of the Vangermeersch Manuscript Award Committee:

Professor Richard K. Fleischman
Department of Accountancy
John Carroll University
University Heights, OH 44118 USA

A cover letter, indicating the author's mailing address, date masters/doctoral degree awarded, and a statement that the manuscript has not been published or is not currently being considered for publication should be included in the submission packet.

REVIEW PROCESS AND AWARD

The Vangermeersch Award Committee will evaluate submitted manuscripts on a blind review basis. The author will receive a \$1,000 (U.S.) stipend and a plaque to recognize his/her outstanding achievement in historical research. In the case of coauthored manuscripts, the junior faculty member(s) will receive (share) the cash award and all authors will receive a plaque. The winning manuscript will be published in the *Accounting Historians Journal* after an appropriate review. The award will be made annually unless the manuscript award committee determines that no submission has been received that warrants recognition as an outstanding manuscript. The award will be presented at the Academy's 2001 annual business meeting.



Above: Antony Carey and Michele Guindon at IAAER dinner in Philadelphia.



Below: Institutional members and IAAER Executive Committee enjoy dinner in Philadelphia.

IAAER: 2002

9th World Congress of Accounting Educators

Co-Organized by
The Hong Kong Academic Accounting Association (HKAAA)
and
The International Association for Accounting Education and Research (IAAER)

November 18-20, 2002

New Phase, Hong Kong Exhibition and Convention Center
Hong Kong

Contacts:

Prof. Simon S.M. Ho
Chairman, Organizing Committee of 9th IAAER World
Congress
c/o School of Accountancy
The Chinese University of Hong Kong
Shatin, N.T.
Hong Kong SAR
Tel: (852) 2609-7742 Fax: (852) 2603-6604
Email: simon@baf.msmail.cuhk.edu.hk

Prof. Belverd E. Needles, Jr.
President, IAAER
c/o School of Accountancy
DePaul University
1 East Jackson Blvd.
Chicago, IL 60604
U.S.A.
Tel: (312) 362-5130 Fax: (312) 362-6208
Email: bneedles@needles-powers.com

Dear Colleagues,

It is with great pleasure that we invite you to attend the 9th World Congress of Accounting Educators which will be held jointly by the International Association of Accounting Education and Research (IAAER) and the Hong Kong Academic Accounting Association (HKAAA). The convention will take place concurrently with the 16th World Congress of the International Federation of Accountants in Hong Kong.

Educators and practitioners from all over the world meet every five years. Previous congresses met in the U.S. (1962), the U.K. (1967), Australia (1972), West Germany (1977), Mexico (1982), Japan (1987), Washington, D.C. (1992), and Paris, France (1997). This is the first congress in the new millennium and Hong Kong is most attractive in November.

The theme of the Congress is "Accounting Education and Research Challenges in the New Millennium." Given the rapid social, political, technological and economic changes occurring in all parts of the world, it is important that accounting educators and practitioners come together to share their views on how accounting education and research in their country are or should be responding to change. We believe that over 1,000 delegates representing over 60 countries will attend this historical event.

Hong Kong is like a colourful kaleidoscope of attractions: sensational shopping, fabulous food, a scintillating nightlife, diverse sightseeing and a rich cultural heritage, to name just a few. And you can experience each of these facets of Hong Kong while you are here. The venue chosen for the Congress is the Hong Kong Convention and Exhibition Centre, which was completed for hosting the Handover Ceremony of 1 July 1997, when Hong Kong's sovereignty reverted to China and was seen by hundreds of millions of television viewers all over the world.

We look forward to seeing you in Hong Kong in November, 2002.

Yours sincerely,
Simon S.M. Ho, Chairman, Organizing Committee of 9th IAAER World Congress
Belverd E. Needles, Jr. President, IAAER

Preliminary Programme:

Monday, November 18th

Morning	Registration Opening Ceremony Keynote Speeches
Afternoon	Plenary Session, Concurrent Sessions, IAAER Executive Council Meeting
Evening	Cocktail Reception with IFAC

Tuesday, November 19th

Morning	Plenary Session, Concurrent Sessions
Afternoon	Plenary Session, Concurrent Session, General Business Meeting
Evening	Banquet with IFAC and Entertainment

Wednesday, November 20th

Morning	Plenary Session, Concurrent Session, Closing Ceremony
Afternoon	Sightseeing

Call for Papers:

Papers on all aspects of accounting education and research (particularly those with an international dimension) are welcome. All papers will be reviewed by a multi-country Scientific Committee chaired by Prof. Gary Biddle (Hong Kong University of Science & Technology) and Prof. In-Mu Haw (The Chinese University of Hong Kong). Please follow the "Editorial Guidelines for Contribution" of the Journal of International Financial Management and Accounting. Please send three hard copies of your paper and a diskette containing an electronic copy of the paper by **May 30, 2002** to:

Co-Chairpersons, Scientific Committee, 9th IAAER World Congress
c/o School of Accountancy
The Chinese University of Hong Kong
Shatin, N.T., Hong Kong SAR

Registration Fee:

Early registration fee (received by September 15, 2002)	US\$350
Late registration (received after September 15, 2002)	US\$380
Banquet for each accompanying person	US\$55

The registration fee includes 3-year IAAER membership fee, 1 cocktail reception, 2 lunches, 1 banquet, multiple coffee breaks, and the proceedings of abstracts. Registration details and forms will be provided on the IAAER web home page soon (<http://www.iaaer.org>).

Hotel Information:

There are a variety of hotels in Hong Kong with prices ranging from US \$80 to US \$200. Special conference rates will be available for selected hotels to be announced later.

Sightseeing Tours:

Besides local sightseeing, there will be an optional post-conference 1-Day Industrial and Cultural visit to Shenzhen, PRC (north to HK), inclusive of visa, meals, and theme park entrance fees @ US \$100 per person. Subject to demands, special tours to Macau, Guilan, Beijing, and Shanghai would also be arranged via the Organizing Committee.

CALL FOR PAPERS AND CONFERENCE ANNOUNCEMENTS

5th INTERNATIONAL SEMINAR ON MANUFACTURING ACCOUNTING RESEARCH Pisa, Italy, 6-8 June 2001

Please find the complete announcement on:

<http://www.eiasm.be/Mar-2001.html>

And some general details on:

<http://www-sidea.ec.unipi.it/eiasm2001/index.htm>

For other events in accounting, please see

<http://www.eiasm.be/calendar.htm>

SEVENTH CONFERENCE ON ACCOUNTING AND MANAGEMENT HISTORY SAINT-NAZAIRE, UNIVERSITY OF NANTES - FRANCE March 22-23, 2001

Association Francaise de Comptabilite, Institut
Universitaire de Technologie de Saint-Nazaire, Centre de
Recherche en Gestion Nantes-Atlantique

For more information, visit the official web site at:

<http://www.sc-eco.univ-nantes.fr/jhcm/>

WORKSHOP ON PERFORMANCE MEASUREMENT AND MANAGEMENT CONTROL

Nice, France, October 4- 5, 2001
<http://www.eiasm.be/WS-WPMMC.html>

WORKSHOP ON THE FUTURE OF AUDIT, ASSURANCE AND THE PROFESSION

Copenhagen, Denmark, June 15-16, 2001
<http://www.eiasm.be/WFAAP.html>

AMERICAN ACCOUNTING ASSOCIATION Schmalenbach-Gesellschaft für Betriebswirtschaft 2001 Conference on Cross-Border Business Combinations and Strategic Alliances Faculty Development

Have you ever wondered?

- What are the motivations for undertaking cross-border business combinations and strategic alliances? How are the deals structured and how are they priced? What determines their success or failure?
- How do regulations and cross-jurisdictional differences in regulations (such as taxes, environmental regulations, labor laws) affect the structure and success or failure of cross-border deals?
- What financial reporting, performance measurement and control issues are raised in cross-border business combinations and strategic alliances?
- What is the role of internal audit, and the independent external auditor, in an enterprise that results from a cross-border business combination or alliance?
- What new market structures (ways of doing business) are developing because of cross-border unions? How will these new structures affect competition?
- What are the opportunities and challenges for cross-border accounting and business education?

If you think that discussing these and other related questions with researchers, educators, executives, and accounting standards setters from the US and Europe would provide insights useful to you in your teaching and research, please plan to attend a conference on June 22-25, 2001 at Humboldt University in Berlin, Germany. The conference will include plenary speeches by German and US executives involved in recent cross-border mergers, panel discussions involving US and European academics, executives, and standards setters, and opportunities for presentations of research papers, teaching materials, and other scholarly products dealing with cross-border business combinations and strategic alliances. An opportunity for a half-day company tour on June 25 will be available to interested individuals.

The Conference is sponsored by the American Accounting Association (AAA) and the Schmalenbach-Gesellschaft für Betriebswirtschaft e. V. (SG), a leading German accounting practice and professional association. It also is supported by Humboldt University in Berlin, the European Accounting Association (EAA), the International Association of Accounting Education and Research (IAAER), and the Verband der Hochschullehrer für Betriebswirtschaft e.V. (German Association of Business Administration Professors).

The goal of the conference is to achieve objectives beyond the capabilities of any of the participating organizations acting alone. The conference will offer a valuable faculty development opportunity for those whose teaching or research is affected by the increasing incidence of cross-border business combinations and other strategic alliances.

To register, or more information, please visit the American Accounting Association website at <http://www.rutgers.edu/Accounting/raw/aaa/>
Also, more information can be accessed on the IAAER website <http://www.iaer.org>

**THE ACCOUNTING ASSOCIATION OF
AUSTRALIA AND NEW ZEALAND
(AAANZ)**

2001 Annual Conference
Auckland, New Zealand
1-3 July 2001

The annual conference usually attracts 350-400 delegates with a growing representation from North America, Europe, and Asia. The plenary speakers for the 2001 AAANZ Conference will be Gary Biddle from Hong Kong University of Science and Technology and Frank Selto from the University of Colorado at Boulder. The latest conference information is available on the Internet at:

<http://www.aaanz.org>

**13th ASIAN-PACIFIC CONFERENCE
ON INTERNATIONAL ACCOUNTING ISSUES**

October 28-31, 2001
Rio de Janeiro, Brazil

Co-Sponsored by

Faculdade de Economia Administracao e Contabilidade
Universidade de Sao Paulo
and

The Sid Craig School of Business
California State University Fresno

The Thirteenth ASIAN-PACIFIC Conference on International Accounting Issues will be held on October 28-31, 2001 in Rio de Janeiro, Brazil. The main theme of the conference is "Emergence of the New Economy: Challenges for Accounting Education and Practice." The conference will provide an important forum for the interaction of different ideas and

information between academicians and practitioners, in order to enhance the understanding of international accounting issues in various Asian-Pacific countries. During the past twelve years, our conference has been held in Fresno, California (1989), Vancouver, Canada (1990), Honolulu, Hawaii (1991), Dunedin, New Zealand (1992), Mexico City, Mexico (1993), Taipei, Taiwan (1994), Seoul, Korea (1995), Vancouver, Canada (1996), Bangkok, Thailand (1997), Maui, Hawaii (1998), Melbourne, Australia (1999), and Beijing, China (2000). Over 350 participants from 35 countries attended our Beijing conference.

Papers may be submitted in English, Portuguese, or Spanish.

Conference Registration Fee:

Registration fees of \$300 (U.S. Dollars) per delegate includes a reception, 2 breakfasts, 2 luncheons, 1 dinner (Banquet and Entertainment), a copy of the proceedings, and a one-day tour.

CPE Credits:

Participants in past conferences have earned up to 20 hours of CPE credits.

Conference Hotel:

The Conference will be held at the Inter-Continental in Rio de Janeiro, a five-star hotel. Rate for Single/Double Occupancy is \$130 (U.S. Dollars)

For More Information please contact:

Papers, Panel Discussion and Workshop Proposals (in English):

Professor Ali Peyvandi E-mail:

ali_peyvandi@csufresno.edu or

Professor Benjamin Tai

benjamin_tai@csufresno.edu

Asian-Pacific Conference on International Accounting Issues

The Sid Craig School of Business

California State University-Fresno

5245 North Backer Avenue

Fresno, California 93740-0007, USA

Fax: (559) 278-7336

Or

Papers, Panel Discussion and Workshop Proposals (in Spanish or Portuguese):

Prof. Dr. Edson Luiz Riccio

E-mail: elriccio@usp.br

Faculdade de Economia Administracao e Contabilidade

Universidade de Sao Paulo – USP

Av. Prof. Luciano Gualberto 908 - FEA 3

CEP(ZIP) 05 508-900

Sao Paulo – Brasil

Phone: 55- 11 - 3818 5820 Fax: 55-11-813 0120

Home Page:

<http://www.craig.csufresno.edu/dprtmnt/conasia.htm>

CALL FOR PAPERS
A SYMPOSIUM ON ACCOUNTING ISSUES FOR
CROSS-COUNTRY LISTING ON EQUITY EXCHANGES

September 20 – 22, 2001
CHAMPAIGN, ILLINOIS, USA

This Symposium is offered jointly by the Department of Accountancy at the University of Illinois at Urbana-Champaign, and a consortium of universities from Germany.

The goal is to address issues related to the use of International Accounting Standards (IASs) for listing on stock exchanges. Some European exchanges (e.g., London Stock Exchange) accept filings by international firms using IASs. In the USA, the Securities Exchange Commission and other regulatory agencies do not allow the same choice. Furthermore, several European firms have opted to use US GAAP instead of IASs. The costs and benefits associated with different choices are not well explored. Research work related to this general area is invited.

Sponsors:

Center for International Education and Research in
Accounting
Vernon K. Zimmerman Foundation

Mail papers to:

A. Rashad Abdel-khalik
University of Illinois – CIERA
320 Wohlers Hall
1206 S. Sixth Street
Champaign, IL 61820, USA

PAPERS DUE BY: **FRIDAY, JUNE 1, 2001**

IRISH ACCOUNTING & FINANCE ASSOCIATION

Annual Conference

Waterford Institute of Technology 3/4 May 2001
Invitation to submit proposals / book attendance

Papers

Those wishing to present papers should forward a 250 word abstract to John Maher, preferably by post or fax (+353-51-378292) by 31st January 2001. The conference Panel of Assessors will review these papers. Full papers will be required by 28th February.

Venue

Waterford IT will host the annual conference and the associated conference dinner will be held in Jurys Hotel, Waterford (see www.jurys.com). Attendees should refer to the conference if booking into this hotel. Details of alternative accommodation may be found at the IAFA web site, namely:

www.wit.ie/bussacc/iafa/home.html. An application form for the conference may also be downloaded from this site.

Fee

The conference fee including IAFA membership will be IR£110/UK£90 and this does not include accommodation.

The Association

The Irish Accounting and Finance Association is an all Ireland body that has the objective of promoting teaching and research in third level institutions on the island of Ireland. It does so by promoting seminars, hosting an annual conference and publishing the Irish Accounting Review. It also produces a directory of those involved in teaching and research in these disciplines in Ireland. The Association provides a useful network for educators and researchers. It helps generate ideas for members in respect of research topics and methodologies as well as syllabus content, objectives and delivery methods for educational programmes.

Conference co-ordinator:

John Maher (jmaher@wit.ie)
Waterford Institute of Technology
Cork Road
Waterford, Ireland

**9th WORLD CONGRESS OF ACCOUNTING
HISTORIANS**

Melbourne, Australia 30th July – 2nd August 2002

The 9th World Congress of Accounting Historians (WCAH) will be held in Melbourne in 2002. The recently held Congress in Madrid attracted almost 200 delegates from 23 countries drawn from all five continents. Deakin University is the host institution of the Congress. The Convenor is Professor Garry Carnegie of Deakin University.

The 9th WCAH will be held at Rydges Riverwalk Hotel, a specialist and popular conference venue on the banks of the Yarra River. With a cosmopolitan culture and regular direct flights connecting the city to most of the major centres around the world, Melbourne is an ideal centre for an international conference. While Melbourne is a dynamic city, it retains much of the charm and buildings of the nineteenth century during which time it was known as “Marvellous Melbourne”. It is recognised as one of the most livable cities in the world, having a wide range of cultural, entertainment and sporting facilities. Melbourne has many fine eating establishments offering a wide array of gourmet delights to satisfy the most discerning taste.

The 9th WCAH is at the beginning of the twenty-first century. The next hundred years provide exciting opportunities to

expand the influence and scope of accounting history research and thus to augment our knowledge of the international dimensions of accounting's past and present. For this Congress a series of research themes representing a number of the key interests of accounting historians has been adopted. It is, however, recognised that some scholars will be pursuing other facets of accounting's past and such papers will also be welcomed.

Call for papers

Papers that embrace the following themes are encouraged:

- Professionalisation of accounting
- Cost and management accounting
- Financial reporting and accounting regulation
- Accounting in social institutions
- Comparative international accounting history
- Historiography

Papers which do not fall conveniently within one of these themes are also encouraged and will be considered for presentation.

Papers should be written in English and will be subject to a peer review process through the Program Technical Committee. Submissions in electronic form will be accepted.

Submission of Papers

Papers for the 9th WCAH should be submitted by 14 January 2002 to:

Professor Garry Carnegie, Congress Convenor
School of Accounting and Finance
Deakin University
Geelong Victoria 3217 AUSTRALIA
Email: 9WCAH@deakin.edu.au

Notification

Notification of papers accepted for inclusion in the 9th WCAH program will be completed by 14 March 2002. Further details of the 9th WCAH will be progressively added to the Congress website: www.deakin.edu.au/wcah/

**CALL FOR SUBMISSIONS TO A
NEW SECTION OF ACCOUNTING EDUCATION: AN
INTERNATIONAL JOURNAL
POSTCARDS FROM THE PODIUM**

Occasionally, accounting educators are confronted by an unusual teaching-related "incident" – either inside or outside the classroom. A rich reservoir of such incidents, some funny,

some sad, some bizarre, some frightening and some pushing the boundaries of believability, resides in the corpus of accounting educators.

Accounting Education: an international journal seeks to promote a sharing of experiences of such incidents, and the coping strategies adopted. Such sharing is likely not only to be a cleansing, cathartic experience for their providers but, more importantly, to help facilitate better teaching by others.

Accordingly, *Accounting Education: an international journal* seeks vignettes or "postcards" or anecdotal accounts of challenging teaching-related incidents and how they were dealt with. *Postcards* might canvass such matters as the aggressive parent, the suicidal student, first lecture nerves, or the ruckus the day a mouse ran loose in a lecture theatre.

About six *Postcards* will be published each year in a special section of *Accounting Education: an international journal* edited by Professor Russell Craig of The Australian National University. It is hoped that a broad spectrum of accounting educators will submit *Postcards* – they ought not to be regarded as the preserve of more mature educators.

Submissions *should not* exceed 1500 words. They should outline the incident clearly; explain how it was dealt with; and reflect on what we might learn from it. Submissions will be assessed in terms of readability, interest and the likely benefits of the coping strategy provided. *Postcards* should preferably address topics that will resonate with accounting educators internationally. Indirectly, at least, they should provide insights that will lead to better teaching practice and learning outcomes.

There is no obligatory structural template. However, prospective submitters are encouraged not to be distracted by the usual conventions of literature review or to genuflect before the Gods of Statistics. Submissions will be subject to a blind review by reviewers with a tolerance for idiosyncrasy and humour.

There is no deadline for submissions. Submit by post or e-mail attachment to:

Professor Russell Craig
Department of Commerce
The Australian National University
Canberra ACT 0200
Australia
E-mail: Russell.Craig@anu.edu.au
Phone: 61-2-62494376
Fax: 61-2-62495005



For more information, please see the European Accounting Association website at:
<http://www.bham.ac.uk/EAA/homepage.htm>

EUROPEAN ACCOUNTING REVIEW - CALL FOR PAPERS

special section on:

*INTANGIBLES AND INTELLECTUAL CAPITAL:
 ACCOUNTING AND MANAGING ISSUES FOR THE NEW
 ECONOMY*

Guest Editors: Baruch Lev and Stefano Zambon

It is largely accepted that we are witnessing a new phase in economic development which is characterised by continuous innovation, the spread of digital and communication technologies, the relevance of network forms of organisation, as well as the prevalence of soft, intangible and human factors. The so-called New or Intangible Economy is the environment in which organisations have to cope today. Many researchers and institutions (EU Commission, US Brookings Institution, OECD) have turned their attention to the economic and business implications of the Intangible Economy. Innovative notions of wealth such as those of intellectual capital, relational capital, and organisational capital are emerging, whilst old concepts - such as human capital - are acquiring a fresh significance on conceptual and practical grounds.

This new era is having profound implications for company reporting. Since the 1990's world wide standard setters have been grappling with the representation and valuation problems linked with the intangibles, and the debate still seems to be ongoing. In parallel, some companies - especially in the Scandinavian countries - have begun to produce reports that

are divergent from the traditional, financially-oriented ones. These reports may take various names (Intellectual capital report, Report on intangibles) and utilise different indicators, but they have in common the attempt to go beyond the financial dimension so as to identify and trace the new value drivers of an intangible nature which could permit a long-term, sustainable growth of the company. Often complex metaphors of the organisation accompany such reports. This practice is now spreading from Scandinavian countries to others. Some Nordic institutions are also trying to set guidelines for the preparation and publication of these new reports, which pose challenges and offer innovative opportunities also to auditors and information system companies.

The very management of organisations is coming to terms with the larger role played by intangible, non-financial factors. Accordingly, new theoretical and operational tasks are imposed on management accounting for capturing and understanding the multiple levels of today's organisational performance. Whereas the Balance Scorecard is one of the first and most well-known attempts to portray the different dimensions of company operations, new and more sophisticated representational forms are now needed. The traditional notion of value itself seems to be at stake, being linked eminently to financial, short-term variables, which are oriented only towards the shareholders' interest.

The European Accounting Review intends to devote a Special Section to the exploration of the issues and phenomena relating to managing and accounting for intangibles and intellectual capital in, for and around organisations. Some examples of the issues and topics which could be considered are:

- the emerging characteristics of national and company practices vis-à-vis the new intangibles-oriented forms of reports;
- the conceptual implications of intellectual capital reports, such as, for example, identification and definitional issues linked to the very notion of intellectual capital, and the potential passage from shareholder value to stakeholder value;
- the ways to improve the identification and measurement of intangibles and intellectual capital and their component factors for both internal and external reports;
- the value relevance of such reports and indicators for financial markets and investors;
- the evolution of performance evaluation systems and other management reports to take into account the intangible, relational and human dimensions;
- the impact of the above new forms of company reporting on the attest and assurance function of auditors, as well as the

predictive ability of financial analysts;

- the problematic aspects of the guidelines for company reporting in the Intangible Economy which are appearing today at an international level.

These topics are by no means exhaustive and intend to be mere suggestions. Papers with an international and comparative perspective are encouraged. All original work that has the potential to contribute towards a better understanding of the above issues and problems is suitable for consideration.

The deadline for paper submission is 30 September 2001. Papers will be subject to double blind review in the usual manner. Contributors are asked to follow the instructions for authors included at the back of any issue of *The European Accounting Review*.

The Guest Editors of the Special Section are Prof. Baruch Lev (Stern Business School, New York University) and Prof. Stefano Zambon (University of Ferrara).

Authors should submit their manuscripts electronically in Word format to both Guest Editors:

Baruch Lev
Stern School of Business
New York University
40 West Fourth Street, Suite 312, Tisch Hall
New York, NY 10012
United States of America
Tel. + 1-212-9980028 Fax + 1-212-9954001
email: blev@stern.nyu.edu

Stefano Zambon
Facoltà di Economia
Università di Ferrara
Via del Gregorio, 13
44100 - Ferrara
Italy
Tel. + 39-0532293020 Fax + 39-0532293012
email: zambon@economia.unife.it

Accounting Education: An International Journal

CALL FOR PAPERS

EXPERIENCES OF THE TRANSFER OF ACCOUNTING EDUCATION BETWEEN FIRST AND THIRD WORLD COUNTRIES

There has been a surge recently in interest in roles that accounting practices, particularly of Anglo-American origin,

have played and are playing in countries of the third world (the so-called under-developed, less developed and developing countries). Of particular note are the number of studies published about roles of these practices over the years in political, economic and social encounters between indigenous people and explorers, missionaries, colonial powers and consultants.

This Call for Papers signals an interest in studies about accounting education originating from first world countries (say member countries of the OECD) that has been or is being provided to peoples of third world countries. Papers are requested in the area of educating peoples of third world countries in first world accounting theories and practices, with a view to publishing them in a special issue, possibly in 2001 but more probably in 2002. These may include but should not be limited to studies falling within one or more of the following:

- Studies using qualitative or quantitative methods, including participant observation and action research
- Studies interpreting the experiences of first world expatriates in third world settings; or interpreting the experiences of third world nationals in first world settings
- Studies of courses, etc. conducted in third world countries by expatriates or nationals, using learning materials (e.g. textbooks, syllabi, professional examinations) that originate, at least in part, in the first world
- Studies of how first or third world education institutions (e.g. secondary school, university, employer-run colleges) cater on-campus or at a distance for students from third world countries
- Studies of the outcome of accounting education in third world countries
- Studies that analyse the interrelationships between accounting education and the activities of international agencies (e.g. IMF, World Bank, foreign government aid agencies, international voluntary bodies such as the Red Cross, OXFAM, VSO and religious bodies), multinational companies, international accounting firms or first world professional accounting bodies.

Papers should be submitted as soon as possible up to 31 May 2001. They must comply with the instructions for authors provided in issues of the journal or on <http://www.tandf.co.uk/journals/routledge/09639284.html>. Except that they should be submitted to either of the special edition guest editors:

Dr Alan Lovell – Department of Accounting, Nottingham Business School, The Nottingham Trent University, Burton Street Nottingham NB1 4BU, ENGLAND.
alan.lovell@ntu.ac.uk

or

Dr Keith Dixon – Open University Business School, Briggs Building, Walton Hall, Milton Keynes MK7 6HU, ENGLAND. K.Dixon@open.ac.uk

CALL FOR PAPERS

EMERGING ISSUES IN INTERNATIONAL ACCOUNTING
2001

sponsored by the

CENTER FOR INTERNATIONAL ACCOUNTING
EDUCATION AND RESEARCH
Niagara University

August 2-4, 2001

Sheraton Fallsview Hotel & Conference Centre
Niagara Falls, Ontario, Canada

This conference, in the international setting of the world famous Niagara Falls on the border of the U.S. and Canada, will provide an opportunity for teachers, researchers, and practitioners interested in international accounting to exchange ideas, to network, and to discuss emerging issues.

Deadlines

Papers should be submitted no later than *March 15, 2001* to:

Shih-Jen Kathy Ho

Program Chair

Center for International Accounting Education and Research
Niagara University, NY 14109 USA

Phone 716-286-8180, Fax 716-286-8206

e-mail kh@niagara.edu

Please submit *five copies* of your paper in English. No papers will be accepted by fax or e-mail. Author(s) will be notified of acceptance/rejection by May 15, 2001. *Paper reviewers are needed.* If you would like to serve as a paper reviewer, please contact the Program Chair and indicate your area of expertise or interest.

Accommodations

The meeting will be held at the Sheraton Fallsview Hotel & Conference Centre in world famous Niagara Falls, Ontario, Canada. Further information will be forthcoming at

<http://www.niagara.edu/business/conferences.htm>

OBITUARY

Dieter Ordelheide

1939-2000

On May 29, 2000, the accounting profession mourned the loss of Professor Dieter Ordelheide. Educated at the Helmholtz-Gymnasium, Ordelheide began his research and teaching career in the early 1960s with business administration (*Betriebswirtschaftslehre*) and legal sciences at the University of Cologne. He received a research grant from the Volkswagenstiftung in 1965, and the following year accepted a research assistantship at the Ruhr University, Bochum. In 1978, he became a full professor (Ordinarius) for Betriebswirtschaftslehre at the Johann Wolfgang Goethe University, in Frankfurt am Main. During the late 1980s and 1990s, Ordelheide increasingly specialized in international accounting, and in 1995 he assumed the newly created Chair for International Accounting in Frankfurt. He was also a guest professor at Vienna and Koblenz.

From the late 1980's onwards, Ordelheide established himself as a leading analyst and commentator on German accounting. He was an ambassador for, and translator of, German accounting in the English-speaking world (e.g. Ordelheide and Pfaff, 1994) as well as a national scholar preoccupied with the transformations required to implement the Fourth and Seventh European directives. In 1995 he published *Transnational Accounting* (jointly with KPMG), a text that will remain an important reference point in international accounting.

Ordelheide played a prominent role in the European Accounting Association. He was instrumental in launching *The European Accounting Review* in 1992. Along with Anthony Hopwood, he served as co-organizer of the European Doctoral Colloquium. From 1993, Ordelheide served on the EAA executive committee, and he served as President-elect of the EAA in 1999.

Ordelheide's retained a strong interest and involvement in accounting practice. From 1990-1998 he was a member of the Advisory Forum of the European Commission, representing all European professors of accounting. From 1993-1998 he served as a member of the IASC consulting group. Ordelheide was a founding member of the German Accounting Standards Board where he served as the academic representative from 1998.

The Journal of International Accounting Research

Call for Papers

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EDITORIAL POLICY

The *Journal of International Accounting Research* publishes articles that increase our understanding of the development and use of international accounting and reporting practices or attempt to improve extant practices. International accounting is broadly interpreted to include the reporting of international economic transactions; the study of differences among practices across countries; the study of interesting institutional and cultural factors that shape practices in a single country but have international implications; and the effect of international accounting practices on users. The Journal has a diverse readership and is interested in articles in auditing, financial accounting, managerial accounting, systems, tax, and other specialties within the field of accounting. The Journal is open to research using a wide variety of research methods, including empirical-archival, experimental, field studies, and theoretical. The importance of the findings and the rigor of the analysis are the factors that determine acceptability. The Journal may include sections for Notes (shorter articles) and Commentaries. Education articles should be sent to a journal such as *Issues in Accounting Education*.

All manuscripts are sent to two reviewers, although one or more additional reviewers may be consulted in some instances. Reviews will be double-blind (i.e., to both the author and reviewer). A strong effort will be made to complete the initial review within two to three months. The review process is intended to provide constructive comments that improve the quality of manuscripts by focusing on critical issues. The editorial team recognizes that the nuances of a paper are better left to the authors.

SUBMISSION OF MANUSCRIPTS

1. Manuscripts currently under consideration by another journal or other publisher should not be submitted. At the time of submission, the author must state that the work is not submitted or published elsewhere.
2. To expedite the process, an electronic submission and review process can be employed. To preserve anonymity, place the cover page and the remainder of the document in separate Word or PDF files. In the case of manuscripts reporting on field surveys or experiments, the instrument (e.g., questionnaire, case, interview plan) should also be submitted in a separate file, with identify of the author(s) deleted. Email the cover page, manuscript, and, if applicable, the instrument as attached files to R. S. Olusegun Wallace, Editor, at: wallace@kfupm.edu.sa The submission fee is \$25.00 in U.S. funds for members of the AAA International Section, or \$50.00 for others, made payable to the American Accounting Association. The submission fee is nonrefundable. To charge the fee access the AAA website at:
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- Please indicate in the e-mail that you have charged the fee. Alternatively, the submission fee may be paid by check, payable to the American Accounting Association, and mailed to R. S. Olusegun Wallace, Editor, *The Journal of International Accounting Research*, King Fahd University of Petroleum & Minerals, KFUP Box 1995, Dhahran 31261, Saudi Arabia.
3. If electing to submit hardcopies, four copies of manuscripts should be mailed to R. S. Olusegun Wallace at the address above. In the case of manuscripts reporting on field surveys or experiments, four copies of the instrument (e.g., questionnaire, case, interview plan) should be submitted. Information that might identify the author(s) must be deleted from the instrument. The submission fee should be enclosed or charged at the AAA website (per above).
4. Revised manuscripts must be submitted within 12 months from request; otherwise they will be considered new submissions.

Books for review should be sent to the Book Review Editor: Dr. Wayne Thomas, School of Accounting, Price College of Business, 307 W. Brooks # 200, University of Oklahoma, 307, Norman, OK 73019-4004. Scholars interested in reviewing books are requested to forward their names and particular interests to the Book Reviews Editor.

MANUSCRIPT PREPARATION AND STYLE

These practices are based on *The Accounting Review*. The primary difference is the acceptability of international standard size A4 paper and a 150 word abstract. For initial submission, any widely used style is acceptable.

Journal of International Financial Management & Accounting

In 1999 JIFMA formed a new relationship with the IAAER, and became the official research journal for the IAAER. The mission of IAAER is to promote excellence in accounting education and research on a worldwide basis and to maximize the contribution of accounting academics to the development and maintenance of high quality, globally recognized standards of accounting practice.

The *Journal of International Financial Management & Accounting* publishes original research dealing with international aspects of financial management and reporting, banking and financial services, auditing and taxation. Both the theory and the successful practice of international financial management are increasingly dependent on an in-depth understanding of the impact of imperfections in the world product, factor and financial markets, as well as the impact of institutional, regulatory and accounting differences across countries. Providing a forum for the interaction of ideas from both academics and practitioners, the *Journal of International Financial Management & Accounting* keeps you up-to-date with new developments and emerging trends.

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