



IAAER

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION & RESEARCH

IAAER Executive Meeting

Minutes Meeting 1/2021: held through VC on the 27th of January 1h00 PM to 2h00 PM GMT <https://essec.zoom.us/j/99390646073>

President: Keryn Chalmers, Swinburne University, Australia

VP-Administration: Andrei Filip, ESSEC Business School, France

VP-Communications: Elmar Venter, University of Pretoria, South Africa

VP-Conferences: Catalin Albu, Bucharest Univ. of Ec. Studies, Romania

VP-Education: Elizabeth Gammie, Robert Gordon University, UK

VP-Finance: Elizabeth Gordon, Temple University, US

VP-Membership: Sebastian Hoffmann, University of Edinburgh, UK

VP-Practice: Catherine Edwards, ACCA, UK

VP-Research: Patrick Hopkins, Indiana University, US

Per the constitution

Immediate Past President: Katherine Schipper

Director of Research and Educational Activities: Donna Street, appointed by the EC

VPs-at-large assigned special responsibilities

Ling-tai Lynnette Chou, National Chengchi University/Taiwan Accounting Association

Ann Tarca, International Accounting Standards Board, UK/Australia

Ex Officio Members

Accounting Education: An International Journal: Greg Stoner UK

International Financial Reporting Standards Advisory Council: Leslie Hodder

Co-editor JIFMA: Grace Pownall

VPs-at-large, representing Academic Accounting Associations:

African Accounting and Finance Association: Teerooven Soobaroyen

Accounting and Finance Association of Australia and New Zealand: David Bond

American Accounting Association, International Accounting Section: Judy Beckman

Association Francophone de Comptabilite (AFC): Chrystelle Richard

MODAV: Cagnur Balsari

Southern African Accounting Association: Rikus de Villiers

Japan Accounting Association: Akihiro Noguchi

Mexican Association of Accounting and Business Faculty: Yanira Petrides

Bold – attending



Item No.	Item	Action Required	Speaker
1.	Welcome	For noting	K. Chalmers

IAAER President CHALMERS calls the Executive Committee (EC) meeting to order at 1h00 PM, GMT. She welcomes the participants.

2.	Minutes from the previous meeting – December 2020 (VC)	For approval	K. Chalmers
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CHALMERS presents the minutes from the 17th of December EC meeting (through VC). CHALMERS makes a motion to approve the minutes. The minutes are unanimously approved.

3.	President's Report	For discussion	K. Chalmers
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CHALMERS goes through the list of action items. She is looking forward to the IAAER Joint Meeting with AAA IAS and thanks BECKMAN for the joint conference opportunity.

4.	DREA	For noting	D. Street
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STREET reminds the participants to register for the IAAER Joint Meeting with AAA IAS if they have not already done so (the registration is free for IAAER members). As EC members, we should support our collaboration with AAA IAS.

IAAER KPMG Grant Program to Inform the IASB

The next deliverable will be hosted by the IASB in a hybrid format on June 1-2, 2021. It is possible the format will need to change to virtual.

Changes to eIFRS access for IAAER members

IAAER members subscribing or renewing their membership up to **December 31, 2020** will still be able to enjoy one year full access to the eIFRS professional subscription. For any new memberships or membership renewals as of January 1, 2021, the IFRS Foundation will offer a 50% discount on the price for the eIFRS professional subscription for IAAER members. STREET continues to work with the IFRS Foundation on agreeing a modified contract.

Collaborations with IAASB - Draft Roadmap is Progressing

Tom Seidenstein, Willie Botha, Brett James, Roger Simnett, Kai-Uwe Marten, Holger Erchinger, and STREET met on January 19, 2021 to discuss the areas of collaboration where



the IAASB would like to move forward. As academic members of the IAASB, Simnett and Marten will serve as liaisons to IAAER.

The first biannual meetings of IAASB and IAAER representatives will be on May 5 and November 3, 2021. James and Street are developing an agenda for the May meeting.

The IAASB has shared a wish list of topics where an academic perspective and research could inform its work. Discussions are underway to encourage for example comment letters, literature reviews, work to inform PIRs, and discovery research. One avenue being considered is inviting a small number of pieces for the Institutions Perspectives of JIFMA and perhaps offering a fast track option for relevant discovery research.

The IAASB will be represented at several forthcoming IAAER events. 2021 participation will include the following.

- Brett James to be a plenary session panel member at IAAER joint meeting with AAA IAS – January 30.
- A few IAASB representatives to ‘observe’ the second deliverable for Round 7 of the IAAER KPMG Grant Program to Inform IASB – June 1 and 2, 2021.
- IAASB representative(s) to speak/participate in IAAER joint meeting with Taiwan Accounting Association (TAA) on November 18-19.

JIFMA

Going forward, GORDON and STREET are working to identify one or more Institutional Perspective section papers for each issue of JIFMA.

In the first issue of 2021, *Research on Extended External Reporting Assurance: Trends, Themes and Opportunities* (Venter and van Eck) and *External Reporting Assurance: Current Practices and Challenges* (Krasodomska, Simnett, and Street) are available open access on the JIFMA website. The former is directed at encouraging research to inform the IAASB. IFAC will post an article summarizing these papers on its Global Knowledge Gateway. Both papers have been shared with the IAASB leadership and the leadership of UNCTAD ISAR.

For the second issue of 2021, we plan to run a paper from a team that participated in Round 6 of the IAAER KPMG Grant Program to Inform the IAASB. The paper is intended to inform an IASB PIR. Tarca is working closing with the authors.

For the third issue of 2021, we plan to run an interview with incoming IASB Chair Andreas Barckow.

GORDON and STREET have discussed with Pownall and Levich how JIFMA can support IAAER’s efforts to encourage work to inform the IAASB. A wish list from the IAASB is under consideration. Possibilities include for example literature reviews, work to inform PIRs, and comment letters in the IP section and offering fast track review for relevant discovery work submitted for the main section.

IAAER Representation on IAASB LCE Reference Group

RICHARD represents IAAER on the LCE Reference Group. The next few months will be devoted to the complete drafting of the standard as it may be proposed to the Board at its general meeting in June 2021.

Other Potential IFAC Collaborations

In January, Street met with IFAC’s new Principal, Strategic Initiatives – Gabriella Kusz. Topics of discussion included future IFAC IAAER collaborations especially in the Education area.



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Kusz plans to follow up with some suggestions after speaking with IFAC's new Director of Education. Street will then work with Chalmers and Gammie to consider the way forward.

IAAER Conferences and Workshops

IAAER AAA International Accounting Section Joint Meeting, January 28-30, 2021 – IAAER Membership benefit: complimentary registration

The meeting will proceed in a virtual setting while also preserving the key elements of its traditional program. The meeting is preceded by a PhD/New Faculty Consortium on January 28, 2021 (Schipper, Venter, Hoffman, Filip, and Street are running sessions). Please check the AAA International Accounting Section's (IAS) website at <https://aaahq.org/Meetings/2021/International-Accounting-Section-Midyear-Meeting> for updates and registration.

Please note that, **due to the generous support of the KPMG Foundation, registration is complimentary for members of both AAA IAS and IAAER**, by selecting the appropriate box. IAAER members must use the email address on file with IAAER when registering. Membership will be verified; if you are a member of both organizations, we request that you select the AAA IAS member option.

IAAER ACCA Central and Eastern European Emerging Accounting Scholars Research Workshop, Bucharest (Romania), June 7-8, 2021

The Association of Chartered Certified Accountants (ACCA) together with IAAER will host their annual joint workshop to provide scholars from CEE with feedback on their research proposals and to help further develop their research skills. The call for papers is available on the IAAER website.

This week Street received the following email from an emerging scholar who has attended several of our workshops: "I need to say it once again - I am where I am (in research, networking, paper publications) thanks to the IAAER Bucharest Workshop. And I will always be grateful for that."

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

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

42nd AFC Congress with IAAER, Bordeaux (France), 2022

Originally scheduled for May 2021, due to the continuing uncertainties with regards to the pandemic the event will be postponed to 2022.

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



5.	VP Reports
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GORDON goes through the financial statements. She notices that dues are on a positive trend and expenditures are down due to limitations on travelling. For unrestricted funds the time trend shows an overall positive cash flow.

CHALMERS notes that IAAER recognizes the administrative support from the University of Dayton and warmly thanks STREET.

FILIP encourages the EC members to share the documents through Drobox. All documents linked to EC meetings are available under the folder “VP_Administration”

GAMMIE informs that she will participate at an IFAC Ethical Leaders virtual event in February representing the IAAER.

HOFFMANN goes through membership numbers. He notes that for coming years we should focus on individual and student membership as the benefits have diminished after the recent change that has affected the eIFRS access for IAAER members (see DREA report). He also notes that we need to follow up with institutional members.

6.	Other business
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CHALMERS proposes the next meetings for June 9th and October 13th. No other business is discussed. CHALMERS closes the meeting at 2h00 PM, GMT.