



# IAAER

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION & RESEARCH

## IAAER Executive Meeting

**Minutes Meeting 3/2021: held through VC on the 13th of October 12h00 AM to 1h00 PM GMT <https://essec.zoom.us/j/96987432287>**

**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: Mariaan Roos**

**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 / Makoto Nakano**

**Mexican Association of Accounting and Business Faculty: Yanira Petrides**

**Bold** – attending



<b>Item No.</b>	<b>Item</b>	<b>Action Required</b>	<b>Speaker</b>
<b>1.</b>	Welcome Update on office bearers	For noting	K. Chalmers

IAAER President CHALMERS calls the Executive Committee (EC) meeting to order at 12h00 PM, GMT. She welcomes the participants.

<b>2.</b>	Minutes from the previous meeting – June 2021 (VC)	For approval	K. Chalmers
-----------	--	--------------	-------------

CHALMERS presents the minutes from the 9th of June EC meeting held in conjunction with the AMIS conference (through VC). CHALMERS makes a motion to approve the minutes. The minutes are unanimously approved.

<b>3.</b>	President's Report Update on office bearers Advisory Board TAA update	For discussion	K. Chalmers
-----------	--	----------------	-------------

CHALMERS goes through the list of action items.

CHALMERS welcomes two newly appointed VP-at-large: Mariaan ROOS representing the African Accounting and Finance Association and Makoto NAKANO representing Japan Accounting Association. They replace Teerooven SOOBAROYEN and Akihiro NOGUCHI respectively, whose terms have ended. CHALMERS also thanks Catherine EDWARDS who is retiring from ACCA. Going forward, Sharon Machado will be ACCA's representative.

CHALMERS informs on the Board of Advisors membership. Several members have retired: Bel Needles, Sid Gray, Murray Wells and Tatiana Krylova. IAAER thanks the retiring members for their significant contributions over many years. The current Board of Advisors are: Chris Arnold - IFAC - Head of SME/SMP and Research, Holger Erchinger - KPMG LLP New York – Acting Chair Board of Advisors, Fabio Frezatti - Dean, School of Economics, Business and Accounting of University of São Paulo (FEA USP), Anne McGeachin IASB - Technical Principal, Martin Hoogendoorn (Erasmus University) and Yoseph Asmelash (UNCTAD). CHALMERS informs on a recent meeting of the Board of Advisors held on the 12<sup>th</sup> of August, 2021. The board will provide guidance on our strategic plan and future development.

CHALMERS invites Lynnette CHOU to update the board on the 2021 IAAER/TAA Joint Conference. The provisional agenda includes several IAAER members who are going to participate at the panels and a key note address by SCHIPPER. The registrations will open soon and all members are invited to participate.



4.	DREA	For noting	D. Street
----	------	------------	-----------

STREET presents the DREA report that has been made available to the EC members.

### *Collaborations with IASB*

IAAER KPMG Grant Program to Inform the IASB: The next (and last) deliverable for Round 7 will be held 3rd quarter 2022. Tarca and Street will soon discuss possible dates now that the IASB is in 'hybrid' meeting mode.

In September, Street and Gordon interviewed new IASB Chair Barckow. A report based on the interview will appear in JIFMA. Barckow made several suggestions for future research streams to inform upcoming PIRs and projects that could potentially inform both the IASB and IAASB, and some that could also inform the IASB's anticipated sister board ISSB. Once the report is completed, Gordon and Street will discuss with Tarca and Hopkins.

### *Collaborations with IAASB*

Current collaborations include

- Simnett and Sachiko Kai will participate on TAA panels
- Marten will attend AFC meeting in Bordeaux
- IAAER and IAASB hosting three joint roundtables in November to gather feedback on the LCE – Less Complex Entities - Exposure Draft. Thanks to executive members who nominated participants. Strong participation is sourced for Europe/Africa and Asia/Oceania. We need more nominees for the Americas. An overview of the roundtables in the form of a comment letter will appear in JIFMA.
- Possible future comment letter Audit Evidence (Exposure Draft anticipated end of 2022)

The next semi-annual meeting is scheduled on November 3rd, 7am-8am New York time

The JIFMA literature review on Technology Transformation (Barr-Pulliam, Brown-Liburd, and Munoko) is targeted for issue 1 of 2022.

### *IAAER ACCA Central and Eastern European Emerging Accounting Scholars Research Workshop, Bucharest (Romania)*

Street will discuss format of 2022 event with C. and N. Albu.

IAAER extends its appreciation to ACCA for its long-term commitment to sponsorship of the workshop.

### *UNCTAD ISAR 2021*

Schipper and Street running preconference workshop. UNCTAD ISAR is considering branding as joint with IAAER. Topic: Impact of covid on financial reporting, nonfinancial reporting and assurance.

### *IAAER Student Assistant*

The contract with the University of Dayton ends in May 2022. An alternative needs to be identified prior to May.



<b>5.</b>	VP Reports
-----------	------------

GORDON presents the financial report covering the period up to September.

ALBU goes through the incoming conferences. He updates the members on the status for each event.

HOFFMANN discusses the membership overview since our last meeting. He notes that, as expected, the individual students' membership has decreased significantly but all the other memberships are stable.

HOPKINS informs the EC on the ongoing discussions with Wiley related to their open access policy and the new editorial team at JIFMA. He informs that IAAER nominates Yannis Tsalavoutas (University of Glasgow) for an editorial position. In addition to this, the IAAER is exploring options for institutional perspectives. TARCA supports this exploration. A taskforce (HOPKINS, SCHIPPER, GORDON) will undertake this exploration.

EDWARDS draws the attention that ACCA has done work on future skills. She invites members to respond to a survey that would help their work.

VENTER informs that the 3<sup>rd</sup> newsletter from this year will be out later this week.

<b>6.</b>	Other business
-----------	----------------

HODDER discusses the recent initiative on the creation of a Sustainability board.

No other business is discussed. CHALMERS closes the meeting at 1h00 PM, GMT.