IAAER Activities

Election of the IAAER Executive Committee 2018-2020

The IAAER Executive Committee 2018-2020 will be elected in the IAAER General Meeting held during the IAAER World Congress on November 10, 2018, from 15.30 until 17.00. The slate of candidates will be made available on the IAAER website in due course.

Informing the IASB Standard Setting Process: IAAER - KPMG Research Opportunities - Round 6 Grant Recipients Announced

The International Association for Accounting Education and Research (IAAER), in collaboration with the KPMG Foundation and KPMG International, is pleased to announce our Research Informing the IASB Decision Process grant recipients. Five research grants of \$25,000 (U.S.) each have been awarded for the following research projects:

An Investigation Of Accounting Measurement As A Function Of Intent, And Intent As A Function Of Accounting Measurement

Leslie Hodder (Indiana University)
Patrick E. Hopkins (Indiana University)
Amy Sheneman (Ohio State University)

The Adoption Of The Expanded Audit Report And The Relevance Of IFRS Risk Disclosures: Evidence From Syndicated Loan Contracting

Yasemin (Zengin) Karaibrahimoglu (University of Groningen) Vlad-Andrei Porumb (University of Groningen)

Elimination Of Accounting Choices And The Comparability Of Financial Statements: The Adoption Of IFRS 11- Joint Arrangements

Raquel Wille Sarquis (Sao Paulo University)
Ariovaldo dos Santos Sao Paulo University
Guillermo Oscar Braunbeck (Sao Paulo University)
Isabel Maria Estima Costa Lourenço (Lisbon University Institute)

Comparability v. Flexibility In Alternative Performance Measures: Views Of Preparers, Auditors, And Analysts

Denise Jones (College of William and Mary) Christopher McCoy (College of William and Mary) Kimberley Smith (College of William and Mary)

Visibility And Decommissioning Disclosure Quality Under IFRS

Mari Paananen (Göteborgs Universitet) Emmeli Runesson (Göteborgs Universitet) Niousha Samani (Göteborgs Universitet)

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Funding for this program is provided by the KPMG Foundation and KPMG International. Funded projects will be showcased at three events involving representatives from the IASB and renowned accounting researchers. These events include two IAAER by-invitation workshops in London hosted by the IASB. For more information contact Donna Street at dstreet1@udayton.edu.

International Accounting Education Standards: A New Model

IFAC (International Federation of Accountants) and the International Accounting Education Standards Board (IAESB) recently announced a new path forward for global accountancy education and professional development. For further details, please check the IFAC website here.

IAAER Representation in the IFRS Advisory Council

Holger Daske (University of Mannheim, Germany) is the current IAAER representative at the IFRS Advisory Council, the formal advisory body to the International Accounting Standards Board (IASB) and the Trustees of the IFRS Foundation. The Council's 50 members represent the broad range of stakeholder groups that are affected by IFRS, such as investors, analysts, preparers, auditors, regulators, etc. In its semi-annual meetings, the IFRS Advisory Council consults the IASB on strategic issues. Currently, they are primarily concerned with the IFRS Taxonomy, the processing of comment letters and the review of the IASB's due process. During the most recent Council meeting in September 2018, Holger chaired the break-out sessions on the future of the IFRS Taxonomy project which is supposed to support the electronic delivery of information from financial reports in a structured way. Among the issues discussed were possibilities to promote the project among securities regulators, the expected usage of the taxonomy, potential reputation risks of the IFRS Foundation, and of course the benefits arising from lower information processing costs for users of financial statements, including academics. Holger's full account summarizing the insights from the break-out group may be accessed here (time stamp minute 27 until 30).

IAAER Conferences

13th World Congress of Accounting Educators and Researchers in Sydney (Australia), November 8-10, 2018

The University of Sydney together with IAAER will host the next World Congress of Accounting Educators and Researchers in Sydney. IAAER gratefully acknowledges the commitment of The University of Sydney and ACCA to become a platinum sponsor of the World Congress, the commitments of KPMG as a gold sponsor, BDO Australia, CPA Australia, ICAS and CA Australia New Zealand as silver sponsors and ICAEW as bronze sponsor. Please visit the conference website https://congress.iaaer.org/ for further details and register by no later than September 30, 2018 here to benefit from the early bird rate.

On Thursday November 8, 2018 at 10am, immediately preceding the World Congress, ACCA and IAAER organize a symposium under the theme "Belt and Road Talent: meeting the skills needs". Attendance is free but requires registration. For details please click here.

AAA-IAS IAAER Joint Conference in Miami (USA), Marriott Biscayne Bay Hotel, January 24-26, 2019

The International Accounting Section of the American Accounting Association (AAA) together with IAAER will host a joint conference in Miami (USA) from January 24-26, 2019. The paper submissions process is now open. For further details please check the call for papers <a href="https://example.com/here-en/black-new-marked-en/base-en/b

AMIS-IAAER Joint Conference in Bucharest (Romania), June 2019

The 14th edition of the Accounting and Management Information Systems (AMIS 2019) will be jointly hosted with IAAER in Bucharest (Romania) in June, 2019. Further information will be available soon.

SAAA International Conference in collaboration with IAAER in Johannesburg (South Africa), June 26-28, 2019

The Southern African Accounting Association (SAAA) is hosting their 2019 Biennial International Conference under the theme "Breaking Barriers and Moving Boundaries" in collaboration with IAAER. The conference is taking place from June 26-28, 2019 in Johannesburg (South Africa). For details and the first call of papers please click here. IAAER will host a paper development workshop for emerging scholars immediately before the conference at Pretoria University. Further details on the workshop will be available soon.

EARLY ANNOUNCEMENT: APACAM/ITAM IAAER Joint Conference, Mexico City (Mexico), September 9-11, 2020 (provisionally)

Calls for papers and conferences announcements

Call for Papers: IMA Educational Case Journal (IECJ) Fall Ethics Case Writing Competition

The IMA Educational Case Journal (IECJ®) invites submissions for a fall ethics case writing competition. Cases must be based on real companies or events and relate to an ethical situation. Cash prizes for the winning cases will be awarded for top-3 cases. Deadline: October 30, 2018. For details <u>click here</u>.

Call for Papers Journal of Public Budgeting, Accounting & Financial Management

Edited by Ellen Haustein (University of Rostock, Germany), Peter Lorson (University of Rostock, Germany), Eugenio Caperchione (Università di Modena e Reggio Emilia, Italy), and Isabel Brusca (University of Zaragoza, Spain), the Journal of Public Budgeting, Accounting & Financial Management invites submissions for a special issue on "The Quest for User's Needs in Public Sector Reporting". Deadline: November 10, 2018. For details click here.

2018 Teaching Case Conference in Toledo (Ohio, USA), October 19-20, 2018

Jointly sponsored by the Institute of Management Accountants (IMA) and the AAA Management Accounting Section, the 2018 Teaching Case Conference will be held October 19-20, 2018, at the University of Toledo, Toledo, Ohio, USA. For details please visit their website.

RMIT Governance and Sustainability Conference 2018 in Melbourne (Australia), November 2, 2018

RMIT's School of Accounting is pleased to announce the RMIT Governance and Sustainability Conference, 2018. The theme of the conference 'Leveraging Design and Integrated Thinking for Innovation' is inspired by the opportunities arising from combining two distinct approaches to develop innovative and sustainable solutions based on user-centred empathy, critical analysis, agility and integrated thinking. Please check their conference announcement and call for papers here.

RMIT Accounting Educators' Conference in Melbourne (Australia), November 19, 2018

The ninth annual RMIT Accounting Educators' Conference will be held in Melbourne, Australia. The RMIT Accounting Educators' Conference is a refereed conference dedicated to the advancement of the theory and practices of accounting education. The conference promotes collaborative excellence between members and institutions from practice and education. Please check their conference announcement and call for papers here.

14th National Congress of the Italian Society of Accounting History in Turin (Italy), November 22-23, 2018

The Department of Management at the University of Turin is organizing the 14th edition of the National Congress of the Italian Society of Accounting History on the topic "Accounting History and the Arts" at the University of Turin, from November 22-23, 2018. Please view the Conference Announcement here.

2019 AFAANZ Conference in Brisbane (Australia), July 7-9, 2019

AFAANZ hold their 2019 annual conference in Brisbane (Australia), from July 7-9, 2019. They invite paper submissions until February 8, 2019. For further information please view the Call for Papers here.

Research funding and grants

CIMA Call for Research Proposals

The Association of International Certified Professional Accountants, the unified voice of CIMA and the AICPA is currently engaged in a worldwide research project to identify the future direction, role and form of the finance function. They have now launched a call to explore this theme further and invite research proposals from anywhere in the world which investigate the impact that the rapidly changing business environment, particularly digitalization is having on the finance function and on management accounting practice. They are particularly interested in :



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- The use of big data analytical tools in performance management and corporate reporting.
- The Impact of digitalization on business models.
- Costing methodologies and cost management approaches arising in response to a changing business environment.

The closing date for submissions is 12 October 2018. For more information please check the research call <u>here</u>.