



IAAER

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION & RESEARCH

IAAER Executive Meeting

Minutes Meeting 1/2022: held through VC on the 25th of January 1h00 PM to 2h00 PM GMT <https://essec.zoom.us/j/94290453685>

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: Sharon Machado, 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: Ioannis Tsalavoutas

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: Makoto Nakano

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 12h00 PM, GMT. She welcomes the participants.

2.	Minutes from the previous meeting – October 2021 (VC)	For approval	K. Chalmers
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CHALMERS presents the minutes from the October 2021 EC meeting (through VC). CHALMERS makes a motion to approve the minutes. The minutes are unanimously approved.

3.	President's Report Mission and goals World Congress Administrative support	For discussion	K. Chalmers
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CHALMERS goes through the list of action items.

CHALMERS proposes a change to the mission of IAAER. The EC agrees to endorse this change and submit it to approval to the next General Meeting. CHALMERS also presents the goals for 2025. She is asking EC members for feedback. After the meeting, CHALMERS will follow up with each portfolio holder to inform actions for each of the goals.

CHALMERS reminds that the contract with the University of Dayton for administrative support ends in early May 2022. An alternative solution needs to be identified prior to May. Discussions are in course for a permanent position.

CHALMERS informs about the ongoing discussions with IESEG School of Management (Paris) about the possibility to host the World Congress of Accounting Educators and Researchers in November 2022.

CHALMERS informs on discussions going on in the Global Gathering of Accounting Associations.

4.	DREA	For noting	D. Street
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STREET presents the DREA report that has been made available to the EC members.

Collaborations with IASB



IAAER KPMG Grant Program to Inform IASB: The next (and last) deliverable for Round 7 will be held 3rd quarter 2022. Tarca and Street to discuss possible dates and format (e.g., hybrid or virtual).

Interview with Andreas Barckow planned for JIFMA: In September, Street and Gordon interviewed IASB Chair Barckow. A report based on the interview is planned for JIFMA. Barckow made 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 sister board, the ISSB. The first draft is with Barckow, and we are awaiting his input. Once the report is available, potential collaborations the IASB and IAAER may wish to launch will be discussed.

Collaborations with IAASB

Current collaborations include

- IAASB academic member Marten willing to attend AFC meeting in Bordeaux
- IAAER and IAASB co-hosted 3 roundtables in November and December 2021 to gather feedback on the LCE – Less Complex Entities - Exposure Draft. Participation was solid and the IAASB received considerable feedback. A commentary will be provided to the IAASB in February and an overview of the roundtables is planned for JIFMA (Amerongen, Duits, Gordon, Street).

The most recent semi-annual meeting was held November 3rd, 7-8am New York time and was attended by Chalmers, Erchinger, Gordon, Hopkins, and Street. Much of the discussion focused on EER Assurance and the IAASB's need for academic research to inform its work in this area. Street met again with IAASB staff in January 2022 to continue discussion of the IAASB's future needs in this area. Presently the IAASB staff is utilizing the EER Assurance literature review recently published in JIFMA to assist in preparing for the March 2022 Board meeting when the topic will be revisited by the IAASB.

Other topics discussed with the IAASB Leadership during the November meeting included Technology Transformation and the LCE IAAER IAASB Roundtables.

Barr-Pulliam, Brown-Liburd, and Munoko literature review on Technology Transformation is now available on line. Initial feedback from the IAASB is positive and the staff plans to request a meeting with the authors and IAAER EC representatives.

Next semiannual meeting scheduled for May 5, 2022.

JIFMA Institutional Perspectives

Yannis Tsalavoutas (IAAER's nominee) has been appointed Accounting Editor of JIFMA. A managing editor and second editor have also been named. Gordon and Street to meet again with Tsalavoutas soon to discuss inviting work for the IP section to inform the IASB and/or IAASB. Wiley has reiterated interest in continuation of JIFMA's affiliation with IAAER and the IP section.

Yannis informs on the first steps in managing the journal. The system needs to be adjusted to deal with the institutional perspectives section. The editorial board will be reviewed. The new objectives include: research notes, including single country studies, increasing the number of submissions.

ACCA Collaborations

Earlier this month, Sharon Machado and Andreia Stanciu of ACCA meet with Chalmers and Street. Going forward IAAER will continue to support the IAAER ACCA Central and Eastern



European Emerging Accounting Scholars Research Workshop annually cohosted by Bucharest University of Economic Studies. Given the most recent workshops have been virtual due to covid, and IAAER's careful stewardship of the funds donated by ACCA, the workshop will continue for at least 2 more years.

IAAER has submitted an invoice to ACCA Global to support a new ACCA IAAER Scholars program. The plan is to support 5 Scholars from emerging/transitional countries initially for a 2-year period. Financial support will be provided by ACCA to assist the Scholars, in for example, attending IAAER conferences and workshops. IAAER will provide each Scholar with a mentor. The program will be modeled along the lines of the Deloitte IAAER Scholars program. Hopkins, Schipper and Street will provide ACCA with a 1-page overview of the proposed model. Once agreed, we will launch a competitive call for nominations.

At the end of the initial 2-year period, ACCA and IAAER will revisit how best to allocate future ACCA funding to various collaborations.

UNCTAD ISAR 2021

On November 8, 2021 Schipper and Street ran a preconference workshop cobranded by IAAER and UNCTAD ISAR on the Impact of Covid-19 on Financial Reporting, Nonfinancial Reporting and Assurance. Other IAAER representatives participating in the workshop program included Cagnur Balsari, Sebastian Hoffman, Joanna Krasodomska, and Holger Ercninger.

<https://unctad.org/meeting/unctad-isar-iaaer-workshop-impact-covid-19-company-financial-and-sustainability-reporting>

IAAER Student Assistant

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

5.	VP Reports
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GORDON has sent the financial report. The financials and budget are discussed by CHALMERS. HOFFMAN notes that dues from students are declining rapidly and this is not reflected in the budget.

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

ALBU invites CHOU to report on the IAAER/ Taiwan Accounting Association Joint Conference that took place in November in Taipei (Taiwan). CHOU thanks IAAER for the support for a very successful conference. Several IAAER members were involved in different panels: Street, Chalmers, Schipper, etc.

HOFFMANN discusses the membership overview since our last meeting.

MACHADO informs the members on various resources from ACCA.

6.	Other business
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The next IAAER EC meetings are tentatively scheduled for May in conjunction with the AFC Conference in Bordeaux and for December in conjunction with the World Congress. No other business is discussed. CHALMERS closes the meeting at 2h05 PM, GMT.