

NEWSLETTER 20: 2/2022

INVITATION TO IAAER WORLD CONGRESS 2022 Join us in Paris in December Full program now available online

It is my great pleasure to invite you to attend the 14th World Congress of Accounting Educators and Researchers. In addition to being a

beautiful place to visit, Paris is a

particularly appropriate venue for the 2022 World Congress given the history of

accounting and management in France. The host, IÉSEG School of Management, is an internationally oriented and highly rigorous school with a strong commitment to social responsibility with a vision to be a unique international hub empowering changemakers for a better society.

This year marks the 38th anniversary of the establishment of IAAER. During these 38 years, IAAER has become a global academic accounting association, with a mission 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

1 – 2 DECEMBER IÉSEG SCHOOL OF MANAGEMENT PARIS, FRANCE accounting practice. I believe the IAAER World Congress 2022 will provide

those attending the congress in person, or listening to the plenaries virtually, with exciting opportunities to learn about the latest developments in accounting education and research, and to exchange ideas about education and research with the participants from all over the world.

> Keryn Chalmers, President IAAER

Visit the <u>congress website</u> for registration, the program and other information.

ABOUT IAAER

The IAAER promotes excellence in accounting education and research on a worldwide basis to maximize the contribution of accounting academics to the development and maintenance of high quality, globally recognized standards of accounting practice.

www.iaaer.org

To suggest content for future editions of our Newsletter please contact our VP Communications, Elmar Venter, at elmar.venter@up.ac.za

IAAER ANNOUCEMENTS

The slate of candidates for election as IAAER officers has been approved by the IAAER Nominations Committee and shall be presented for approval at a general membership meeting to be held December 2, 2022. View the full slate here.

The 11th Edition of the International Conference of Financial Reporting and Auditing will be held December 11-12, 2023 and is organized by Cracow University of Economics, Poland. Refer to our <u>website</u> for more detail. Other future events include conferences in Indonesia (September 2023) and a joint conference with the International Accounting Section of the American Accounting Association (early 2024). More detail about these events will be posted on our <u>website</u>.

SUMMARIES OF IASB AND ISSB MEETINGS A benefit to our members

With rapid developments in both financial and sustainability reporting it is becoming challenging to keep abreast of the work of the International Accounting Standards Board (IASB) and the International Sustainability Standards Board (ISSB). The IAAER is privileged that Alan Teixeira, the Deloitte Global Director of IFRS Research, writes regular summaries of the meetings of both the IASB and ISSB. These summaries are available on our <u>website</u> as an exclusive benefit to members.

STUDENT VISITS TO THE IASB

An exciting learning opportunity for your students

The IFRS Foundation's International Accounting Standards Board (IASB) has published its 2023 dates for hosting in-person and remote visits from university student groups studying IFRS Accounting Standards.

These visits are free of charge and consist of a two-hour session with an IASB member and technical staff, on the structure of the IFRS Foundation, the IASB's work, current projects and technical matters.

The sessions are interactive and often involve multiple universities, so students can engage with and hear the perspectives of other students from around the world.

The 2023 dates, and information on how to register for a visit can be found here.

IFAC UPDATES

- 1. The International Auditing and Assurance Standards (IAASB) published a summary article <u>Digital</u> <u>Transformation & Innovation in Auditing: Insights from a Review of Academic Research | IFAC</u>.
- 2. The IAASB released an Exposure Draft with proposed changes to ISA 500, Audit Evidence comments requested by April 24, 2023 <u>IAASB Opens Public Consultation for Revised Audit Evidence Standard |</u> <u>IFAC.</u>
- 3. IFAC EdExchange The Future of Technology in Accounting Summit recording is available <u>2022 IFAC</u> EdExchange: The Future of Technology in Accounting Summit | IFAC.
- 4. IFAC has a dedicated webpage on sustainability courses/ materials <u>Remaining Relevant: Opportunities</u> to Expand Your Sustainability Know-How | IFAC.
- 5. The World Congress of Accountants is taking place in Mumbai, India Nov 18-21, 2022 <u>World Congress of Accountants | IFAC.</u>

RESEARCH ON THE FUTURE OF FINANCE AICPA-CIMA seeking academic participation

AICPA-CIMA are currently undertaking research on the Future of Finance which seeks to explore the future state of the finance profession and its wider ecosystem. This research builds upon the success of the <u>'Reinventing Finance for a Digital World'</u> white paper, published in 2019. Phase 1 of the Future of Finance 2 project, with over 100 interviews conducted globally, has recently been completed. Initial findings from Phase 1 will be further discussed in Phase 2 which consists of in-person and virtual roundtables. The Research and Development and Curriculum teams at AICPA-CIMA are looking for academics to participate in their upcoming roundtables (dates to be confirmed), exploring what accounting and finance professionals globally are witnessing today, and their predictions for tomorrow. If you are interested in taking part in their future roundtables, please email: <u>FutureofFinance@aicpa-cima.com</u>.

OTHER

The 2023 conference of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) will be held July 2-3, 2023 at the Star Gold Coast, Australia. Find more information <u>here</u>.

The Editor of Advances in Accounting Education encourages IAAER members to submit manuscripts that focus on accounting education in countries and regions outside of North America. In addition to innovative ideas and scholarly accounting education research, international replications of previously published accounting education research with a USA context are strongly encouraged. Teaching cases as well as innovative approaches to teaching difficult concepts and methods are also welcomed. Teaching cases must include evidence to demonstrate effectiveness in the classroom. Such evidence might include learning value-added, comments by non-author peers who have used the submitted case in teaching, and comments by professionals in practice who can attest to the efficacy of the issues in the case and the approach to teaching it. Student feedback on the case, though useful, may not be sufficient for assessing efficacy. Send manuscripts to Thomas Calderon, editor, <u>aiae@uakron.edu.</u>

The National Institute of Professional Accountants, Financial Managers and Economists (Russia) invite you to publish your articles in the International Business magazine. The International Business magazine publishes original and informative articles on the theory and practice of management, covering comparative studies of the business environment in different countries, the best implemented practical cases of companies, and analytical reviews of transnational corporations. This publication serves as a basis for making informed management decisions related to various areas of international business. Specifically, it aims to provide an interesting mix of two key areas: international business and business intelligence. The International Business magazine welcomes concept papers, empirical papers and review papers, as well as analytical reviews for publications by professionals in strategy, finance, management, marketing, economics, human resource management and organizational sciences. Journal website: https://mgimobusiness.elpub.ru/jour/index.