



# IAAER

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION & RESEARCH

## IAAER Executive Meeting

**Minutes Meeting 2/2022: held in conjunction with the AFC Conference in Bordeaux and through VC on the 24th of May 5h15 PM to 6h15 PM GMT**

**<https://essec.zoom.us/j/94691658120>**

**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**

**IAAER WC: Christof Beuselinck**

*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



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

IAAER President CHALMERS calls the Executive Committee (EC) meeting to order at 17h15 PM, GMT. She welcomes the participants.

2.	Minutes from the previous meeting – January 2021 (VC)	For approval	K. Chalmers
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CHALMERS presents the minutes from the January 2022 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. She wishes to all the participants at the AFC conference a productive event. CHALMERS reminds the Executive Committee that the 14th World Congress of Accounting Educators and Researchers is planned for 1-2 December, 2022 hosted by IESEG School of Management, in La Defense, Paris, France. ACCA and IESEG School of Management are Gold Sponsors, while KPMG is a silver sponsor. The Scientific Committee is in place, and we are currently planning for the events before and after the conference.

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.

Other: Ongoing forward, Alan Teixeira, Deloitte Global Policy Leader IFRS Research, will provide updates summarizing IASPlus postings regarding IASB board meetings for the IAAER website.



### *Collaborations with IAASB*

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. Commentary is being prepared for the IAASB based on the roundtables for JIFMA (Amerongen, Duits, Gordon, Street). The paper on the 1st breakout session is forthcoming. The paper on the 2nd breakout session will soon be completed.

### *Semi-annual meetings*

Representatives of the IAASB and IAAER leadership met on May 9 at, 7-8am New York time.

- The IAASB remains focused on, among other things, research addressing EER Assurance. The plan is for Elmar Venter to prepare an expanded scope literature review for publication in JIFMA. Donna Street is engaged in ongoing discussions with the IAASB staff assigned to this project.
- On April 26, the authors of the Technology Transformation literature review prepared for JIMFA (Barr-Pulliam, Brown-Liburd, and Munoko) meet with IAASB staff members (including Brett James) to discuss the paper. Donna Street and JIFMA editor Yannis Tsalavoutas sat in on the meeting.
- The next meeting is scheduled for November 14th, 2022, 8am-9am Eastern Time.

Webinars on ISSB Exposure Drafts: Alan Teixeira of Deloitte will run two Webinars for IAAER members. Teixeira played a key role in preparation of the two outstanding ISSB EDs. The 1st webinar will run twice to accommodate various time zone on May 31, 2022 and focus on a general update on the EDs and how they relate to current events in the US and EU. The 2nd webinar will be by-invitation and focus on the research and teaching implications of the ISSB's EDs.

### *ACCA collaborations*

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 that research 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. The next workshop will be June 6-7, 2022 (virtual).

The ACCA IAAER Scholars program has launched and a press release is being prepared. 5 participants have been selected from emerging/transitional countries. Financial support is being provided by ACCA to assist the Scholars, in for example, attending IAAER conferences and workshops. IAAER is providing each Scholar with a mentor. The program is modeled along the lines of the Deloitte IAAER Scholars program. The 5 Scholars and their assigned mentors include

- Karol Klimcak, Lodz University of Technology, Poland (mentor Ken Merkley, Indiana University)
- Joanna Krasodomska, Cracow University of Economics, Poland (mentor Leslie Hodder, Indiana University)
- David Mathuva, Strathmore Business School, Kenya (mentor Betsy Gordon, Temple University)
- Raquel Sarquis, University of Sao Paulo, Brazil (mentor Katherine Schipper, Duke University)



- Mohammad Sualihu, Zayed University, UAE (mentor Pat Hopkins, Indiana University)

During 2022, the Scholars will present at a virtual ACCA conference on May 31, at the virtual June Bucharest PDW, and at the IAAER Paris World Congress.

### *IAAER student assistant*

The contract between the University of Dayton and IAAER for the provision of a student assistant to support IAAER has been extended through May 2023. IAAER will reimburse Dayton for the hours worked by Rachel Massie. Rachel just completed her bachelors in accounting and is beginning the MPAcc at Dayton. On June 1 she starts an internship with PwC that runs through mid-August.

5.	VP Reports
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HOFFMANN reports the current situation of memberships. He notes that the number of members is fairly stable.

GORDON reports on the financials on the previous year and the budget of the current year. She raises the question of the need to have an audit of the financial statements that is in our constitution. CHALMERS reminds that this will involve a change in Constitution approved by the Annual Membership Meeting, and a vote of the Executive Committee is required before. The following motion is put to vote:

*Motion: The Constitution is amended to require a review of the accounts.*

The motion is unanimously approved.

ALBU informs that the list of future conferences is updated on our website.

6.	Other business
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RICHARD reports on the AFC conference. She thanks the IAAER for the involvement in the program and the continuous support.

The next IAAER EC meeting is scheduled for December in conjunction with the World Congress.

No other business is discussed. CHALMERS closes the meeting at 18h15 PM, GMT.