



# IAAER

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION & RESEARCH

## IAAER Executive Meeting

Minutes Meeting 1/2023: held on 12 September 2023 on Zoom

<https://temple.zoom.us/j/5365423725>

### *Executive Committee*

**President:** *Elizabeth Gordon, Temple University, USA*

**VP-Administration:** *Joanna Krasodomska, Krakow University of Economics, Poland*

**VP-Communications:** *Elmar Venter, University of Pretoria, South Africa*

**VP-Conferences:** *Catalin Albu, Bucharest University of Economic Studies, Romania*

**VP-Education:** *Themis Suwardy, Singapore Management University, Singapore*

**VP-Finance:** *Leslie Hodder, Indiana University, US*

**VP-Membership:** *Sebastian Hoffmann, HHL Leipzig Graduate School of Management, Germany*

**VP-Research:** *Patrick Hopkins, Indiana University, US*

**Director of Research and Educational Activities:** *Donna Street, appointed by the EC*

**VP-Practice:** *Sharon Machado, ACCA, UK*

### *Per the constitution:*

**Immediate Past President:** *Keryn Chalmers*

### *VPs-at-large assigned special responsibilities:*

**International Accounting Standards Board:** *Ann Tarca, Professor Emeritus University of Western Australia, UK / Australia*

### *VPs-at-large:*

**Accounting and Finance Association of Australia and New Zealand:** *David Bond, University of Technology, Australia*

**American Accounting Association, International Accounting Section:** *Ajay Adhikari, American University, USA*

**Association Francophone de Comptabilite:** *Yves Gendron, Université Laval, in Québec City, Canada*

**Mexican Association of Accounting and Business Faculty:** *Yanira Petrides, ITAM, Mexico*

**MODAV:** *Cagnur Balsari, Dokuz Eylul University, Turkey*

**Southern African Accounting Association:** *Rolien Kunz, South Africa*

**Japan Accounting Association representative:** *Makoto Nakano, Hitotsubashi University, Japan*

**Taiwan Accounting Association:** *Ling-Tai Lynette Chou, National Chengchi University, Taiwan*

### *Ex Officio Members:*

**Accounting Education: An International Journal:** *Greg Stoner, University of Glasgow, UK*



*Editor Journal of International Financial Management and Accounting:  
Yannis Tsalavoutas, University of Glasgow, UK*

***Bold and Italic – attending (through Zoom)***

The candidates nominated for new VP positions have also been invited to this meeting. The following attended the meeting:

***Holger Daske, Professor of Accounting & Capital Markets, University of Mannheim, Germany (nominated for the position of Vice President of Research)***

***Cecile Janse van Rensburg, Senior Lecturer, Department of Accounting, University of Pretoria ((nominated for the position of Vice President of Communications)***

The following IAAER Council members were in attendance.

Edgard Cornacchione, University of Sao Paulo, Associação Nacional dos Programas de Pós-Graduação em Ciências Contábeis

Muhammad Akaro Mainoma, Nasarawa State University, Nigerian Accounting Association

<b>Item No.</b>	<b>Item</b>	<b>Action Required</b>	<b>Speaker</b>
<b>1.</b>	Welcome	For noting	E. Gordon

IAAER President GORDON calls the Executive Committee (EC) meeting to order at 2 PM, Warsaw time. She welcomes the participants. She introduces the nominees to the IAAER EC. She also thanks the members who are leaving the EC.

<b>2.</b>	Minutes from the previous EC meeting – 30 November 2022 (Paris)	For approval	E. Gordon
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GORDON makes a motion to approve the minutes from the November 2022 EC meeting (held in conjunction with the 14th World Congress of Accounting Educators and Researchers at IESEG School of Management in Paris). The minutes are unanimously approved.



3.	Minutes from the General Membership Meeting – 2 December 2022 (Paris)	For reference and review	E. Gordon
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GORDON makes a reference to the minutes from the December 2022 General Membership Meeting (held in conjunction with the 14th World Congress of Accounting Educators and Researchers at IESEG School of Management in Paris). The minutes will be presented for approval during the next General Membership Meeting.

4.	Summary of activities 2023	For noting	E. Gordon
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GORDON presents a summary of the activities undertaken by the IAAER in 2023, including the increased use of LinkedIn as the main social media communication channel.

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

## IAAER STANDARD SETTING COLLABORATIONS

### Collaborations with IASB

#### IAAER KPMG Grant Program to Inform IASB Round 8

The first deliverable will be hosted by the IASB on November 6.

The IAAER, in collaboration with KPMG International, is pleased to announce our *Research Informing the IASB Decision Process* grant recipients. Four research grants of \$20,000 (U.S.) each have been awarded for the following research projects:

#### **Boundary of Climate-related Risks in the Financial Statements: Current Practice, Perspectives and Standard-setting Implications**

Marvin Wee (Australia National University, Australia)  
Lyndie Bayne (University of Western Australia, Australia)  
Prerana Agrawal (University of Western Australia, Australia)  
Niclas Hellman (Stockholm School of Economics, Sweden)

#### **The Landscape of Intangibles Reporting**

Salma Ibrahim (Kingston University, UK)  
Mahmoud Elmarzouky (Aston University, UK)  
Mahmoud Al-Kilani (University of Applied Sciences and Arts Northwestern Switzerland)



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James Bowden (University of Strathclyde, UK)

## **Corporate Disclosure of Unrecognised Goodwill and its Perceived Usefulness:**

### **Evidence from Europe**

Ahmad Alshehabi (University of Southampton, UK)  
Hussein Halabi (University of Cardiff, UK)  
Kamran Malikov (University of Southampton, UK)  
Mostafa Hussien (University of West Scotland, UK)  
Alaa Zalata (University of Southampton, UK)

## **Understanding Cash Flows: How Do Professional Investors Use Cash Flow Information?**

Shannon Garavaglia (University of Pittsburgh, USA)  
Cassie Mongold (University of Illinois Urbana-Champaign, USA)

### **Program Advisory Committee**

Mary E. Barth      Patrick Hopkins      Katherine Schipper,  
Holger Daske      Anne McGeachin      Donna L. Street,  
Holger Erchinger      Ann Tarca

### *Other*

Alan Teixeira, Deloitte Global Policy Leader IFRS Research, is providing updates summarizing IASPlus postings regarding IASB and ISSB board meetings for the IAAER website. Need to work with VP Communications to make these highly visible.

## **Collaborations with IAASB**

### *Global Roundtables*

The IAASB has invited the IAAER to nominate members to attend a series of Global Roundtables to attain feedback on the Exposure Draft of Proposed ISSA 5000. Street and Gordon will attend the NY event to be hosted by IFAC on Sept. 20. We will be reaching out to other IAAER members to join Roundtables in other regions.

### *Semi-annual meetings*

Representatives of the IAASB and the IAAER leadership continue to meet each May and November. The next meeting is scheduled for Tuesday, November 28, 2023.



Street and Gordon will have an additional meeting with Marten and Maroun while in NY for the Global Roundtables on September 20.

*Forthcoming Papers in JIFMA to inform the IAASB*

Audit Evidence, Technology and Judgement: A Review of the Literature in Response to ED-500

DERECK BARR-PULLIAM University of Louisville

CHRISTOPHER G. CALVIN University of Dayton

MARC EULERICH University of Duisburg-Essen

ARPINE MAGHAKYAN University of Glasgow

Research on Extended External Reporting Assurance: An update on recent developments

ELMAR R. VENTER Pretoria University

JOANNA KRASODOMSKA Krakow University of Economics

This paper will inform the academics attending the IAASB Global Roundtables

**Collaborations with ISSB**

ISSB to be represented on plenary panels in Krakow (Caroline Bridges) and Atlanta (Jeff Hales).

**IFAC COLLABORATIONS**

Suwardy, Gordon and Street are meeting every two months with IFAC's Director of Education Bruce Vivian. The status as of the September meeting follows.

Street and Gordon met with Bruce Vivian (IFAC Director of Education) and Chris Arnold (IFAC Director of Research) while in NY for the Americas IAASB Global Roundtable in September 2023.

Suwardy (IAAER VP Education), Gordon and Street now meet every two months with Vivian. These meetings have been scheduled for the duration of 2023.

IAAER assisted IFAC in commissioning a literature review to support the IPAE's Sustainability Reporting Project. The review is being conducted by Erica Newman of the University of Dayton and will be published on the IFAC website.

Two IAAER members served as presenters at IFAC's October 16 – 18 EdExchange (Linda Kidwell and Cory Ng). Several IAAER members attended the virtual event.



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IFAC sends invitations to Gordon, Suwardy and Street for the Education Directors Forum, Virtual Knowledge Exchanges, and Panel Conversations with experts. Gordon and Chalmers (IAAER Past President) attended the September 28, virtual Education Directors Forum. The next Education Directors Forum is scheduled for Dec. 14.

IFAC invited IAAER to nominate an observer to attend the PAIB Advisory Group meetings. Street attended the Sept 26-27 PAIB Advisory Group Sept meeting in Paris and also observed a virtual meeting of the IPAE and the PAIB Advisory Group on October 12. Suwardy also observed the October 12 meeting. The next PAIB Advisory Group meeting is scheduled for Cape Town in March 2024.

IAAER will participate in an IFAC and IPAE meeting preceding the EAA in Bucharest in June.

As VP Education, Suwardy represents IAAER as an observer at IPAE meetings (permanent seat). He has requested that IAAER provide feedback on an IPAE document regarding whether IESs are ‘fit for purpose’ or if revisions are needed to address the ever-changing demands accountants face in the sustainability space.

Several members of the IAAER leadership plan to attend the IFAC Education Directors meeting in NY on February 20-22, 2024.

During the September 2023 meeting at IFAC, Arnold and Vivian shared with Gordon and Street IFAC’s intent to launch an IFAC Young Leaders Collective and recommended that IAAER nominate promising young academics to join the group. This information was shared with the EC at our Sept meeting, and IAAER plans to put forward three young scholars nominated by EC members when the call for nominations is released.

During the Sept meeting at IFAC, Arnold updated Gordon and Street on IFAC’s future plans to modify the World Congress format. The next event is planned for Vienna in 2026.

Street and Gordon will meet with Vivian and Chris Arnold (IFAC Director of Research) while in NY for the IAASB Global Roundtable.

Suwardy has a request for feedback on an IPAE document.



## **ACCA COLLABORATIONS**

### *ACCA IAAER ECRDP (Early Career Researchers Development Program)*

During a two day event preceding AMIS 2023, IAAER and the ACCA launched the ECRDP. Future events for the ECRDP participants will be held on December 11 in conjunction with the Krakow University of Economics and IAAER joint conference and in mid-2024 immediately preceding or following the EAA in Bucharest or at an alternative IAAER event to be hosted somewhere in Europe. The 15 participants are:

1. Oana Bogdan, West University of Timisoara, Romania
2. Valentin Burca, West University of Timisoara, Romania
3. Irina Chiriac, Alexadru Ioan Cuza University of Iasi, Romania
4. Ivan Dionisijev, University “SS. Cyril and Methodius” in Skopje, North Macedonia
5. Olga Grzybek, University of Economics in Katowice, Poland
6. Martin Kucera, Prague University of Economics and Business, The Czech Republic
7. Radu Marian, Babes-Bolyai University, Cluj-Napoca, Romania
8. Mirela Nichita, Bucharest University of Economic Studies, Romania
9. Mustafa Oguz, Balikesir University, Turkey
10. Mirela Paunescu, Bucharest University of Economic Studies, Romania
11. Ivana Perica, University of Split, Croatia
12. Maria Sandulescu, Bucharest University of Economic Studies, Romania
13. Michal Siczek, SGH Warsaw School of Economics, Poland
14. Maciej Tuskiewicz, University of Economics in Katowice, Poland
15. Gianluca Zanellato, Babes-Bolyai University, Cluj-Napoca, Romania

### *ACCA IAAER Scholars*

The ACCA IAAER Scholars program is up and running. Workshops for the Scholars will be held on December 10 in conjunction with the IAAER joint conference with Krakow University of Economics and late January at IAAER’s joint conference with the AAA International Accounting Section in Atlanta. The ACCA plans to extend the funding for this program for two additional years (2025-2026). We are in the process of agreeing a MOU.

## **JIFMA**

At the end of 2023, Tsalavoutas will step down as the Accounting Editor of JIFMA. Wiley has asked Street and Gordon to find a replacement.

## **ACCOUNTING EDUCATION**

Street and Stoner met in September to discuss potential collaborations.

## **FUTURE IAAER EVENTS**



IAAER Joint Conference - 11th Gadjah – Indonesia - Mada International Conference on Economics and Business, September 2023. Holger Daske and Leslie Hodder will delivery plenary speeches virtually.

IAAER Joint Conference with Cracow University of Economics, December 11-12, 2023. An ACCA IAAER Scholar session will be held on December 10 and an ACCA IAAER ECRDP session will be held the morning of December 11.

IAAER joint meeting with AAA IAS (American Accounting Association International Accounting Section), Atlanta, January 26-27, 2024. Panel members for the Sustainability plenary will include Jeff Hales of the IASB and a representative from the IAASB.

IAAER will participate in the meeting of the IPAE that will precede the EAA Conference in Bucharest.

IAAER will have a few representatives at the SAAA December 2023 Teaching and Curriculum Conference. The SAAA 2025 conference will be joint with IAAER. Leslie Hodder was the closing keynote speaker for SAAA 2023 (her presentation was virtual).

6.	VP Reports
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HODDER reports on the financials for the current year (through August 31, 2023) and refers to the 2022 budget.

KRASODOMSKA informs about the updating and alignment of information about the composition of the Executive Committee, Vice Presidents At-Large, and Board of Advisors on the IAAER website, as well as managing the Dropbox folder, and thanks for the collaboration in this process.

ALBU presents the list of future conferences.

- IAAER Joint Conference - Gadjah – Indonesia - Mada International Conference on Economics and Business, September 11, 2023.
- IAAER Joint Conference with Krakow University of Economics - Krakow – Poland – Krakow University of Economics, December 11-12, 2023.
- IAAER joint meeting with AAA IAS (American Accounting Association International Accounting Section), Atlanta, January 26-27, 2024.

SUWARDY informs about the cooperation with IFAC. On this occasion, ADHIKARI notes that education on sustainability reporting could be an opportunity for IAAER to increase its membership if high-quality teaching materials are soon available to members on the website.

HOFFMANN reports the current situation of memberships. He also mentions that the availability of teaching materials on sustainability reporting for IAAER members could increase membership rates.





7.	Upcoming meetings 2023-2024	For noting	E. Gordon
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GORDON informs about the upcoming meetings.

6.	Other business
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No other business is discussed. GORDON closes the meeting.