



IAAER Executive Meeting

Minutes Meeting 2/2023: held in conjunction with the 11th International Conference *Financial Reporting and Auditing: Challenges of a Transformation Era* at Krakow University of Economics on Tuesday, 11 December at 4:00 PM Warsaw time and through 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: Cecile Janse van Rensburg, 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: Holger Daske, University of Mannheim, Germany

Director of Research and Educational Activities: Donna Street

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: Michaela Rankin, Monash University, Australia (replacing David Bond)

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

The following IAAER Council member was in attendance.

Muhammad Akaro Mainoma, Nasarawa State University, Nigerian Accounting Association

The following former IAAER Executive Committee member was in attendance.

VP-Research: Patrick Hopkins, Indiana University, US

Bold– attending (in person)

Bold and Italic – attending (through Zoom)



1.	Welcome	For noting	E. Gordon
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IAAER President GORDON calls the Executive Committee (EC) meeting to order at 4:00 PM, Warsaw time. She welcomes the participants.

2.	Minutes from the previous EC meeting – 12 September 2023 (Virtual)	For approval	E. Gordon
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GORDON makes a motion to approve the minutes from the September 2023 EC meeting (Virtual). The minutes are unanimously approved.

3.	Summary of activities 2023	For discussion	E. Gordon
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GORDON presents a summary of the activities undertaken by the IAAER in 2023. She mentions the increased use of IAAER's LinkedIn profile as the main social media communication channel.

She informs about the new student from Temple University who will be introducing changes to the IAAER website.

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

STREET brings focused attention to several key aspects: (1) collaborative efforts with IASB, ISSB, and IAASB, along with associated calls for papers to contribute to standard-setting processes; (2) the forthcoming conference in Atlanta, organized with AAA IAS, and the invitation for suggestions on potential events in 2024, preferably in Europe or Asia Oceania around the middle of the year (IESEG in Paris was named as one of the possible locations); AAA IAS expresses interest in coordinating a joint meeting in January 2027, potentially outside the United States; (3) the urgent need to identify and propose a replacement for Yannis Tsalavoutas, who has stepped down as JIFMA Editor, there are two vacancies for Accounting Editors in JIFMA's International Perspectives section; the suggestion was made to consider the former IAAER EC VPs-Research; (4) collaboration initiatives with IFAC and ACCA.

Additionally, the pressing need for high-quality teaching materials in the realm of sustainability reporting, addressing both the US and EU contexts was discussed.

Detailed information and DREA recommendations on the points mentioned above and others are included in the report.



5.	VP Reports
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HODDER reports on the financials for the current year (through November 30, 2023) in terms of budget and comparison to last year.

DASKE refers to the DREA report and informs about the two special issues for the *Meditari Accountancy Research Journal*:

1. Developing auditing standards fit for purpose: Informing the work effort of the International Auditing and Assurance Standards Board; the guest editors are:
 - Warren Maroun, IAASB and University of the Witwatersrand, South Africa
 - Kai-Uwe Marten, former IAASB and University of Ulm, Germany
 - Jayanthi Krishnan, IAAER and Temple University, USA
 - Joe Schroeder, IAAER and Indiana University, USA
 - Donna Street, IAAER and University of Dayton, USA
2. In the interest of sustainable development: Evaluating and informing the work of the International Sustainability Standards Board; the guest editors are:
 - Warren Maroun, IAASB and University of the Witwatersrand, South Africa
 - Holger Daske, IAAER and University of Mannheim, Germany
 - Wayne van Zil, University of the Witwatersrand, South Africa
 - Donna Street, IAAER and University of Dayton, USA

DASKE stresses the need to advertise the calls within the networks, as the familiarity with the *Meditari Accountancy Research Journal* differs across countries.

ALBU presents the list of future conferences:

- IAAER joint meeting with AAA IAS (American Accounting Association International Accounting Section), Atlanta, January 26-27, 2024.
- IAAER Joint conference with the Southern African Accounting Association in 2025

Work in progress:

- Joint conference with VHB – discussions with Utz Schaffer but probably very little chance of happening.

ADHIKARI suggests considering South America (Peru, Colombia) as a possible location for conferences.

HOFFMANN reports the current situation of memberships. IAAER World Congress in Paris encouraged many individuals to join IAAER, but they have not renewed their memberships. HOFFMANN presents the results of the membership survey including the highlights from the open-ended questions. The discussion centers around the ways to increase the membership and respond to members' expectations.



6.	Upcoming meetings 2024-2025	For noting	E. Gordon
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GORDON informs about the upcoming meetings. The first meeting in 2024 will be held in a hybrid mode in conjunction with the Atlanta AAA IAS Conference on Thursday, January 25th, from 4 pm to 6 pm.

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