



**IAAER**

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION & RESEARCH

NEWSLETTER 21: 1/2024

## MESSAGE FROM THE PRESIDENT

Dear IAAER Members,

It is with great pleasure that I address you as the President of the International Association for Accounting Education and Research (IAAER). IAAER stands at the forefront of advancing accounting education and research globally, and I am honored to lead our efforts in fostering excellence and innovation in our field.

As we navigate through the challenges and opportunities in accounting education and research, it is crucial that we remain steadfast in our commitment to uphold the highest standards of academic rigor, integrity, and relevance. The landscape of accounting is continuously evolving, driven by the increasing importance of sustainability reporting and assurance, technological advancements, the attractiveness of the profession, and changes in standards and regulations. In this dynamic environment, our role as educators and researchers is more vital than ever.

IAAER is dedicated to supporting our members in their pursuit of excellence in teaching, research, and professional practice. Through our joint conferences, research publications, scholar development programs, and collaborative initiatives, we

provide platforms for sharing knowledge, exchanging ideas, and networking with colleagues from around the world.

In this newsletter you can find out more about IAAER's initiatives and recent activity in these and other areas. Let me highlight and invite you to the upcoming conferences with Temple University and the Southern African Accounting Association. I also encourage you to submit your research to the two special issues of Meditari Accountancy Research in collaboration with IAAER. One issue tailored to inform the work of the ISSB and the other to inform the IAASB.

As we look ahead, I am excited about the opportunities that lie before us. Our collective efforts can shape the future of accounting education and research, driving positive change and making a meaningful impact on the profession and society. I encourage all members to actively engage with IAAER initiatives, contribute to our community, and seize the opportunities for collaboration and growth.

I am deeply grateful for your continued support and dedication to the mission of IAAER.

With warm regards,

*Elizabeth Gordon,*  
President IAAER

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## ABOUT IAAER

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

[www.iaaer.org](http://www.iaaer.org)

*To suggest content for future editions of our Newsletter please contact our VP Communications, Cecile Janse van Rensburg, at [cecile.jansevanrensburg@up.ac.za](mailto:cecile.jansevanrensburg@up.ac.za)*

## 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 [website](#) as an exclusive benefit to members.

### MEDITARI CALLS FOR PAPERS



Meditari Accounting Research has issued **two** distinct calls for

papers, specifically tailored to inform the crucial work of the International Sustainability Standards Board (ISSB) and the ongoing efforts of the International Auditing and Assurance Standards Board (IAASB) on sustainability accounting, reporting, and assurance. We encourage all interested researchers to

explore these opportunities and contribute to shaping global standards that promote transparency, accountability, and sustainability in corporate reporting practices.

#### Important dates:

 Submissions open:

1 July 2024

 Closing date:

31 October 2024

 Expected publication:

Early 2026

Thank you to the following IAAER members and guest editors for their valuable contribution in this regard: Warren Maroun, Kai-Uwe

Marten, Jayanthi Krishnan, Joe Schroeder, Holger Daske, Wayne van Zijl, and Donna Street

#### Links to Calls for Papers:

[The International Sustainability Standards Board: Evaluating and informing work efforts in the interest of sustainable development](#)

[The International Auditing and Assurance Standards Board: Insights for developing auditing standards fit for purpose](#)

## RESOURCES

### Updates to IAAER website



We encourage members interested in standard setting issues relating to financial reporting, assurance, public sector accounting and ethics to refer to our [website](#) where we have provided links to various useful resources for academics under the "resources" tab.

### LinkedIn page



Join our IAAER LinkedIn community that recently expanded to over 1100 members! Join this vibrant community for networking, discussions, and exclusive content. Click [here](#) to follow us.

# CONFERENCES

## Upcoming events

The following exciting conference are on the horizon and promise to enrich scholarly dialogue and foster collaboration within the global accounting education and research community:



Save the date! August 15-16, 2024  
**FOX AND HASKAYNE ACCOUNTING CONFERENCE**  
 in Collaboration with IAAER  
 Announcement and Call for Papers

Conference theme: "Navigating the future: Advances in accounting research"

This conference will be hosted by the Department of Accounting at the Fox School of Business of Temple University, Philadelphia, in partnership with the Haskayne School of Business of the University of Calgary and the International Association for Accounting Education and Research (IAAER).

The conference will take place on August 15-16, 2024, immediately following the AAA Annual Meeting in Washington, D.C.

The annual meeting will end on August 14, and Philadelphia is a two-hour train ride from D.C.

We invite you to submit a paper to present at our conference. We aim to bring together scholars interested in all aspects of accounting.

We especially encourage research with global relevance. Papers exploring topics on the agendas of US and international regulators – for example, artificial intelligence, carbon emissions, climate change, data privacy, ESG, digital assets, and intangibles – would be of particular interest. All research methods are welcome.

More details about the conference will be forthcoming soon.

**PAPER SUBMISSION**  
 DEADLINE: April 15th, 2024  
 SUBMIT TO: [account24@temple.edu](mailto:account24@temple.edu)

Please submit:  
 (1) a blind version of the paper with no title page  
 (2) a separate title page with the authors' names and affiliations.  
 Authors will be notified of submission outcome by May 7th, 2024.

- Fox and Haskayne Accounting Conference in Collaboration with IAAER, "Navigating the future: Advances in accounting research." Hosted by Temple University, Philadelphia, PA, USA. August 15-16, 2024. **Found out more [here](#).**

- Southern African Accounting Association joint meeting with IAAER, Cape Town, South Africa, June 25-27, 2025. The SAAA's Teaching and Learning Conference will precede the event on June 24, 2024. **More information to follow soon!**



## Recent events

The IAAER was recently involved in the following very successful conferences:

- **International Accounting Section Midyear Joint Meeting with IAAER AAA IAS held in January 2024.** Many thanks to the International Accounting Section of the American Accounting Association, led by President Lucy Chen, for a successful meeting with the IAAER. The many **highlights** include:
  - International Financial Reporting Plenary Session – featuring Holger Daske, Holger Erchinger and Andrei Filip, moderated by Katherine Schipper.
  - Luncheon speaker – Paul Munter, speaking on Monitoring Groupe Reforms: Improving International Audit, Assurance, Ethics and Independence Standard Setting.
  - Special breakfast speaker – David Madon, IFAC Director, Sustainability, Policy and Regulatory Affairs. Follow this [link](#) to David's insightful presentation.
  - Sustainability Disclosure, Reporting and Assurance Plenary Session – Jeffrey Hales, Willie Botha, and Dr. Linda Biek, AICPA, HKICPA, CGMA, moderated by Donna Street.
  - Roundtable discussion on sustainability reporting and assurance and their connection to education and professional development – Linda Kidwell and Bruce Vivian.

Thank you to the conference organisers, Maria Rykaczewski, Jeff Chen and Catalin Albu.



- **Joint meeting with Krakow University of Economics held in December 2023.** The topic for this conference was: “Financial reporting and auditing: challenges of a transformation era”. The many **highlights** include:
  - International Financial Reporting Plenary Panel – featuring Holger Daske, Holger Erchinger, Leslie Hodder, and Patrick Hopkins, moderated by Katherine Schipper.
  - International Sustainability Reporting Plenary Panel – Panel members: Piotr Biernacki (EFRAG), Caroline Bridges (ISSB), and Agnieszka Muller-Grządką, Polish Chamber of Statutory Auditors (PIBR), and KPMG Poland. Moderated by Donna Street.
  - Presentations by ACCA IAAER Scholars and ACCA IAAER Early Career Research Development Program (ECRDP) Scholars.



## IAAER JOURNALS

### An update

The IAAER is affiliated with two journals – [Journal of International Financial Management and Accounting \(JIFMA\)](#) and [Accounting Education](#). We encourage our members to regularly refer to these journals for the latest research.

In the Institutional Perspectives Section, the latest edition of JIFMA covers assurance on extended external reporting (non-financial information) and features two **open access** publications:

1. From the dynamic collaboration between the IAAER and the International Auditing and Assurance Board (IAASB):

**Title:** Audit evidence, technology, and judgement: A review of the literature in response to ED-500

**Abstract:** In response to the IAASB's Exposure Draft 500 (ED-500) issued in October 2022, focused on revising audit evidence evaluation standards, this study contributes to the ongoing discourse. By reviewing academic literature from the past decade, the paper synthesizes knowledge on the use of technology and the application of professional skepticism during audit evidence evaluation. The insights provide crucial factors for the IAASB to consider as it evaluates feedback on ED-500 and works towards modernizing and future-proofing its standards. The study not only suggests improvements to the proposed ED-500 but also identifies promising avenues for future academic research.

**Authors:** Dereck Barr-Pulliam, Christopher Calvin, March Eulerich and Arpine Maghakyan

**Open access download link:** <https://onlinelibrary.wiley.com/doi/10.1111/jifm.12192>

2. From the dynamic collaboration between two IAAER members:

**Title:** Research on extended external reporting assurance: An update on recent developments

**Abstract:** The paper, a result of a project funded by Krakow University of Economics, reviews 50 articles on Extended External Reporting assurance. Covering themes like carbon assurance, governance, and institutional factors, it offers valuable insights into reporting-related outcomes and investors' decisions.

**Authors:** Elmar Venter and Joanna Krasodomska

**Open access download link:** <https://onlinelibrary.wiley.com/doi/full/10.1111/jifm.12200>

Special thanks to IAAER members, Elizabeth Gordon and Donna Street, for their insightful comments on earlier drafts of the paper.

## KPMG RESEARCH GRANTS

The following scholars have been awarded the "Informing the IASB Standard Setting Process IAAER – KPMG Research Grants". Congratulations to you all!

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

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

- **The Landscape of Intangibles Reporting.**

Salma Ibrahim (Kingston University, UK), Dr Mahmoud Elmarzouky (Aston University, UK), Mahmoud Al-Kilani (University of Applied Sciences and Arts Northwestern Switzerland FHNW, Switzerland), and James Bowden (University of Strathclyde, UK).

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

Shannon Garavaglia (University of Pittsburgh, USA) and Cassie Mongold (Gies College of Business - University of Illinois Urbana-Champaign, USA).



Many thanks to the IASB for hosting the **First Deliverable** of the "Informing the IASB Standard Setting Process IAAER – KPMG Research Grants Round 8". The IAAER – KPMG Research Grants have spurred innovative accounting research projects, contributing to advancing the impact of accounting research in international standard

setting. IAAER extends our sincere gratitude to the members of the IASB and their staff, including Linda Mezon-Hutter, Nick Anderson, Tadeu Cendon Ferreira, Florian Esterer, Bertrand Perrin, Ann Tarca, Bob Uhl and Ana Simpson. We also thank the dedicated faculty who serve on the advisory committee, including Mary Barth, Holger Daske, Holger Erchinger, Patrick Hopkins, Anne McGeachin, Katherin Schipper, Donna Street and Ann Tarca.

The **Second Deliverable** of the KPMG IASB Grant Program will be hosted in London during *November 2024*. Many thanks to Ann Tarca for her support. On November 15th and 16th, a workshop will be held for the ACCA IAAER Scholars.

## ACCA EARLY CAREER RESEARCH PROGRAM

An esteemed cohort of 15 outstanding research scholars from Central and Eastern Europe were selected to embark on a transformative two-year journey through this research program initiative sponsored by ACCA. IAAER, dedicated to advancing excellence in global accounting education and research, is honored to serve as mentors for the promising accounting scholars shaping the future. We extend our sincere gratitude to ACCA for their invaluable collaboration and sponsorship.

The scholars are:

Oana Bogdan, Valentin Burca, Irina Chiriac, Ivan Dionisjiev, Olga Grzybek, Martin Kucera, Radu Marian, Mirela Nichita, Mustafa Oguz, Mirela Paunescu, Ivana Perica, Maria-Silvia Săndulescu, Michał Siczek, Maciej Tuskiewicz and Gianluca Zanellato.



## IFAC UPDATES

1. Dr. Erica Neuman recently published a literature review on *Educating Accountants for a Sustainable Future*. This literature review identifies emerging competencies, educational strategies, and anticipated challenges, offering a roadmap for educators and professionals alike. Download a copy of the literature review [here](#).
2. Discover the insightful presentation by David Madon on the very relevant topic of sustainability. Download a copy of David's presentation [here](#). David is IFAC's Directory of Sustainability, Policy, and Regulatory Affairs.
3. IFAC Proposes Enhancements to International Education Standards for Sustainability Reporting. These proposed changes will embed sustainability across the training of aspiring professional accountants worldwide. Dive into these changes related to sustainability and share your feedback by July 2024 [here](#). To facilitate understanding of these proposed changes, IFAC is hosting a global webinar on May 21. Following this [link](#) for more information on the webinar and to register.
4. IFAC has a dedicated webpage on sustainability courses/ materials – [Remaining Relevant: Opportunities to Expand Your Sustainability Know-How | IFAC](#).

## NEW MEMBERS

We are thrilled to welcome the following new members to the IAAER. Thank you to executive committee members for reaching out to institutions and universities and facilitating the process of gaining new members. The global community of IAAER grow stronger with each new member, and we are excited to collaborate to further our mission of advancing accounting education and research on a global scale.

### Institutional members



The Accountants Association in Poland (SKwP) are dedicated to advancing education in accounting and upholding a high standard of professional competence and ethical conduct. Their primary objectives include providing educational initiatives, promoting professional standards, fostering good practices and ethical principles, and operating with a commitment to the public interest. Learn more [here](#).



The Institute of Chartered Accountants in England and Wales (ICAEW) is a professional membership organisation that promotes, develops and supports chartered accountants and students around the world. As of December 2023, it has over 208,000 members and students in 146 countries. Learn more [here](#).



As a leading voice in the accounting profession, the AICPA & CIMA brings a wealth of expertise, experience, and dedication to advancing the field of accounting education and research. Their commitment to excellence aligns perfectly with IAAER's mission to foster excellence in accounting education and research worldwide. Learn more [here](#).

### University members



The University of Pretoria has a well-deserved reputation for academic excellence and a deep commitment to advancing accounting education and research. Their dedication to fostering innovative learning environments, promoting cutting-edge research, and nurturing the future leaders of the accounting profession aligns perfectly with our mission at IAAER. Learn more [here](#).



The University of Illinois Urbana-Champaign brings a wealth of expertise, a tradition of academic excellence, and an unwavering dedication to pushing the boundaries of accounting education and research. Their commitment to shaping the future of the profession closely aligns with IAAER's mission and values. Learn more [here](#).

If your university or institution is considering becoming an IAAER member, don't hesitate to contact us or visit our website to learn more about the benefits and prospects that membership brings.

Link: <https://www.iaaer.org/membership>