



# IAAER

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION & RESEARCH

## IAAER Executive Committee Meeting

**Minutes Meeting 1/2024: held in conjunction with the AAA IAS Midyear Meeting on Thursday, 25 January at 4:00 PM Atlanta 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-Research: Holger Daske, University of Mannheim, Germany***

***VP-Practice: Sharon Machado, Association of Chartered Certified Accountants, UK***

**Director of Research and Educational Activities: Donna Street, University of Dayton, USA**

### *Per the constitution:*

***Immediate Past President: Keryn Chalmers, Swinburne University, Australia***

### *VPs-at-large:*

***Accounting and Finance Association of Australia and New Zealand: Michaela Rankin, Monash University, Australia***

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

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

**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, Atlanta time. She welcomes the participants.

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

3.	DREA	For discussion	D. Street
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STREET provided a brief DREA report providing updates on, among other things,

- Round 8 of the KPMG IAAER grant program to inform the IASB and other collaborations with the IASB
- The ACCA IAAER Scholars who were in Atlanta attending IAAER’s joint conference with AAA IAS and a half day workshop with their IAAER mentors
- The ACCA IAAER ECRDP including the upcoming workshop to be hosted by Bucharest University of Economic Studies in May
- Collaborations with the IAASB
- Collaborations with IFAC – While in Atlanta IAAER and IFAC cohosted a Roundtable addressing challenges accounting educators face incorporating sustainability into their classes. The Roundtable was moderated by IFAC’s Head of Education Bruce Vivian and IAAER member Linda Kidwell. IFAC plans to published a brief overview of the Roundtable.
- IAAER coordinated plenaries at the Atlanta meeting including one addressing IFRS reporting issues moderated by Katherine Schipper with panel members including Holger Erchinger, Andrei Filip and Holger Daske and another addressing sustainability reporting moderated by Donna Street and featuring Willie Botha (IAASB), Linda Biek (IESBA) and Jeff Hales ISSB) and keynotes (SEC Chief Accountant Paul Munter and IFAC Director of Policy David Madon)
- Future conferences including Temple University August 2024 and SAAA June 2025

4.	VP Reports & Status of Action Items from the December Meeting
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DASKE recalls two special issues for Meditari Accountancy Research Journal (“Developing auditing standards fit for purpose: informing the work of the International Auditing and Assurance Standards Board”; and “In the interest of sustainability: Evaluating and informing the work of the International Sustainability Standards Board”); The need to advertise them on LinkedIn is emphasized.



KRASODOMSKA reports on the changes being made to the website. Cooperation with the new person in charge (a student from Temple University) is going well, and further updates will be made in the near future.

MACHADO informs about the latest ACCA activities, including topics like the future of the profession, assurance (ISSA 5000), and artificial intelligence. She also shares the links to recent ACCA publications, including ACCA's guide to preparing for sustainability reporting, and publications on the changing role of the CEO and ethics and sustainability.

JANSE VAN RENSBURG reports on the ongoing work of developing profiles of the young scholars participating in the ECRDP (sponsored by IAAER and ACCA) and posting information about them on LinkedIn. She also asks participants to share any newsworthy information with her. CHALMERS suggests including pictures from the DREA Report in the newsletter to make it more appealing to the recipients.

5.	Strategic Discussion of Funding	For noting	E. Gordon
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GORDON briefly describes the sources of operating income and the main costs associated with the association's operations followed by a discussion of the EC on growing membership.

6.	Strategic Discussion of Succession Planning	For noting	E. Gordon
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The discussion is moved forward to the next meeting.

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