

IAAER DREA Report January 2025

Submitted by Donna Street

2024 Recap

IAAER KPMG Grants to inform IASB Round 8

2nd deliverable held November 14 – Hosted by IASB – See the IASB’s reaction to the 4 projects!

<https://www.linkedin.com/feed/update/urn:li:activity:7267080740054441987/?actorCompanyId=61320276>

IFRS Research Forum

Katherine Schipper and Keryn Chalmers represented IAAER at the IFRS Research Forum in Sydney – November 6.

<https://aasb.gov.au/research-resources/research-centre/research-forums/2024/>

IFRS Advisory Council

Leslie Hodder represented IAAER at all 2024 meetings of the IFRS Advisory. She will continue in this role through 2025. IAAER will nominate an IAAER member, likely in mid-2025, to hopefully maintain our representation.

Semi Annual meetings of IAASB and IAAER leadership – virtual

June 5 Tom Seidenstein (Chair), Warren Maroun (IAASB Board Member and IAAER liaison), Willie Botha (Technical Director), Jasper van den Hout (Director), Ana Espinal-Rae (Principal), Donna Street, Elizabeth Gordon, Holger Erchinger (IAAER Advisory Board), Holger Daske, Leslie Hodder.

December 6 Warren Maroun (IAASB Board Member and IAAER liaison), Willie Botha (Technical Director), Jasper van den Hout (Director), Ana Espinal-Rae (Principal), Donna Street, Elizabeth Gordon, Holger Erchinger (IAAER Advisory Board), Leslie Hodder, Katherine Schipper (incoming President).

Discussed a research project being facilitated by IAAER focused on informing the IAASB Audit Evidence and Related EDs. The Board needs an overview of the findings prior to meeting in March 2025.

Tentatively agreed to cohost a Roundtable with IFAC preceding SAAA IAAER joint meeting in June 2025; will agree on a theme at a January virtual meeting of IFAC, IAASB and IAAER representatives. The topic will likely focus on the IAASB’s future work program.

Discussed potential for additional literature reviews, research to inform upcoming PIRs. etc.

Discussed potential to identify a sponsor for a grant program to inform the work of the IAASB.

ACCA IAAER Scholars

January workshop at joint meeting with AAA IAS Atlanta on January 25

<https://www.linkedin.com/feed/update/urn:li:activity:7158285204145520641/>

Second cohort announced

<https://www.linkedin.com/feed/update/urn:li:activity:7259143516977577984/>

November 15 -16 workshop in London following deliverable at IASB – thanks to ACCA for hosting!

<https://www.linkedin.com/company/61320276/admin/page-posts/published/>

<https://www.linkedin.com/in/raquel-sarquis-133263aa/>

<https://www.linkedin.com/feed/update/urn:li:activity:7264268481569677314/>

ACCA is an IAAER Professional Body Institutional Member.

ACCA IAAER ECRDP

Workshop - Host Bucharest University of Economic Studies – May 18-19

<https://www.linkedin.com/feed/update/urn:li:activity:7199600730742112256/>

ACCA is an IAAER Professional Body Institutional Member.

Bucharest University of Economic Studies is an IAAER University Member.

IFAC IAAER Roundtable

Cohosted by IFAC and IAAER in conjunction with IAAER's joint meeting with AAA IAS on January 25. The Roundtable focused on preparing accountants and auditors for the evolving landscape of sustainability reporting and assurance. Bruce Vivian and Linda Kidwell served as moderators.

A writeup of the Roundtable was prepared by Kidwell. The writeup served as a pre-read for an IFAC Education Directors virtual meeting. Street observed the meeting and Kidwell observed the portion focused on a discussion of her report. IFAC plans to publish the writeup in 2025.

<https://www.linkedin.com/feed/update/urn:li:activity:7158947090478350336/>

<https://lnkd.in/g5Yfqf-g>

First (Hopefully annual) IFAC IPAE IAAER Joint Meeting

March 13-14 hosted by CECCAR in Bucharest– Birt, Hodder & Hopkins presented on professional competencies and Stoner presented on the impact of AI on accounting education and practice. Street attended. IFAC's Vivian has requested a video on Professional Competencies based on the Birt, Hodder and Hopkins presentation to post on the IFAC website.

<https://www.linkedin.com/feed/update/urn:li:activity:7196787575351599105/>

<https://www.linkedin.com/feed/update/urn:li:activity:7196306939130118144/>

<https://www.linkedin.com/feed/update/urn:li:activity:7196077205787963395/>

Joint SAAA and IAAER webinars – open to SAAA, IAAER & AAFA members

Daske

<https://www.linkedin.com/feed/update/urn:li:activity:7243765647283748864/>

Schipper

<https://www.linkedin.com/feed/update/urn:li:activity:7256538498180993024/>

Venter

<https://www.linkedin.com/feed/update/urn:li:activity:7269290998931881984/?actorCompanyId=61320276>

IFAC Education

Meetings with IFAC Head of Education

Gordon, Street, Birt and Suwardy meet every two months with IFAC Head of Education Bruce Vivian.

IAAER Member prepares report for IPAE – followed by IFAC IAAER joint webinar

Erica Neuman – University of Dayton – IFAC & IAAER webinar “Educating Accountants for a Sustainable Future.” Her report for the IPAE and webinar addressed competencies, educational strategies, and challenges in sustainability reporting and assurance.

The recordings, slides, and literature review are available here: <https://lnkd.in/dmfTspxb>

IPAE

Birt is serving on the IPAE Innovation Team focused on promoting the attractiveness of the profession. Surveys and interview questions have been developed. The team will circulate the surveys during early 2025 and hopes to distribute to all IAAER members soon thereafter and hold interviews in Feb with PAOs.

Joint Conferences

Temple University and IAAER in Philadelphia

IASB board member Zach Gast joined SEC Chief Accountant Paul Munter and IAAER VP Finance Leslie Hodder as members of a plenary panel coordinated by IAAER for our collaboration with the Fox and Haskayne Accounting Conference at Temple University – August 15-16, 2024. The panel was moderated by Katherine Schipper. Temple is a university member of IAAER.

<https://www.linkedin.com/feed/update/urn:li:activity:7233854913259200513/?actorCompanyId=61320276>

Temple is an University Member of IAAER.

AAA IAS and IAAER in Atlanta.

In conjunction with the January 26-27, an ACCA IAAER Scholars workshop and a joint Roundtable with IFAC were held on January 25. IAAER sponsored events during the conference included:

- Plenary 1 – International Financial Reporting – Moderator Katherine Schipper, Panel members: Holger Daske, Holger Erchinger, Andrei Filip.
- Plenary 2 – International Sustainability Reporting – Moderator Donna Street, Panel members: Jeff Hales ISSB, and Willie Botha IAASB Technical Director.
- Luncheon speaker SEC Chief Accountant Paul Munter - Monitoring Group Reforms: Improving International Audit, Assurance, Ethics and Independence Standard Setting.
- Breakfast speaker IFAC Director of Policy David Madon
<https://www.linkedin.com/feed/update/urn:li:activity:7162703189815894016/>

<https://www.linkedin.com/feed/update/urn:li:activity:7159588474994442240/>

AAA IAS is an academic institutional member of IAAER.

IFAC Young Leaders Collective

Three IAAER nominees have been appointed to the IFAC Young Leaders Collective.

<https://www.linkedin.com/feed/update/urn:li:activity:7246560908125126660/>

<https://www.linkedin.com/feed/update/urn:li:activity:7232625817564938240/>

Vivian has requested that the 3 IAAER members of the collective prepare a video to be posted on the IFAC (and IAAER) websites and to be promoted through LinkedIn. Gordon is facilitating this initiative.

IFAC Education Directors Meetings

Gordon and Street attended the IFAC Education Directors meeting hosted by IFAC in NY in Feb. Birt and Suwardy attended portions of the meeting virtually. Gordon served on a panel and Gordon and Street made a brief presentation about IAAER.

Street also ‘observed’ a virtual meeting of the IFAC Education Directors on Sept 26. Kidwell observed the discussion of her report summarizing the January IFAC IAAER Roundtable.

IAAER Representation at Member Conferences

24th USP International Conference on Accounting and USP & ISCTE Doctoral Colloquium in Accounting Research

Daske served as a keynote speaker and assisted with the doctoral colloquium. He laid the groundwork for a potential future joint conference.

PIBR Annual Conference

Street attended the October 7-9 PIBR conference to represent IAAER and served on a plenary panel. Street met with administrative staff and officers of PIBR regarding future collaborations. Street recently followed up with several recommendations.

<https://www.linkedin.com/feed/update/urn:li:activity:7250058772113416192/>

PIBR is a Professional Body Institutional Member of IAAER.

ABR- IAPF

Accounting and Business Research International Accounting Policy Forum at ESMT Berlin Dec 16 and 17. Schipper was a keynote speaker. ICAEW requested IAAER representation.

ICAEW is Professional Body Institutional Member of IAAER.

<https://www.linkedin.com/feed/update/urn:li:activity:7278950425725177856/>

CAAA webinar on "Building a Sustainable Pipeline"

Gordon represented IAAER - May 25

https://www.linkedin.com/feed/update/urn:li:activity:7199905741527261184/?utm_source=share&utm_medium=member_desktop

New Members & Renewals

AICPA CIMA Renews membership

https://www.linkedin.com/posts/international-association-for-accounting-education-and-research_accountingeducation-research-collaboration-activity-7207267966801948673-UUOQ/?utm_source=share&utm_medium=member_desktop

<https://www.linkedin.com/feed/update/urn:li:activity:7186275615400984576/>

Potential collaborations discussed June 18.

PIBR Renews Membership

<https://www.linkedin.com/feed/update/urn:li:activity:7229759878754385920/>

Future potential collaborations discussed at PIBR annual conference in Warsaw - Oct 7-9.

SKwP Joins

<https://www.linkedin.com/feed/update/urn:li:activity:7189630868787740672/>

Future potential collaborations discussed in Warsaw Oct 9.

IAARF – Renews Membership

<https://www.linkedin.com/feed/update/urn:li:activity:7274408307795152897/>

Joint conference to be held in January 2026.

AAFA – Renews Membership

<https://www.linkedin.com/feed/update/urn:li:activity:7272134022409928705/>

Collaborations to be further discussed in January 2025.

Interview of IAAER officers published by ACCA

An interview of Gordon and Street addresses "Supporting Standard Setting," and dives into the significant impact that accounting academics can have on global standard setting.

<https://lnkd.in/eWExSH54>

ACCA is an IAAER Professional Body Institutional Member.

Publications on IFAC Global Gateway

Sri Ramamoorti – University of Dayton “Navigating the Gen AI Revolution: Implications for the Accounting Profession.”

<https://lnkd.in/dF5Jv3sa>

Stephen Coetzee – Pretoria University "Is AI a threat to education or a game-changer?"

<https://bit.ly/4eq0nyi>

JIFMA

Audit evidence, technology, and judgement: A review of the literature in response to ED-500
Dereck Barr-Pulliam Christopher Calvin Marc Eulerich & Arpine Maghakyan Open-access and free download-link: <https://lnkd.in/efsXC33a>

Elmar Venter and Joanna Krasodomska Research on Extended External Reporting Assurance:
An update on recent developments Open-access and free download-link:

<https://lnkd.in/duRe4vrm>

JIFMA is affiliated with IAAER.

2025 Onward

KPMG IAAER Grant Program to Inform IASB

Last deliverable of Round 8 – to be hosted by IASB November 10, 2025.

IAASB IAAER Leadership Bi-annual meeting

Next meeting June 4, 2025 – Chrystelle Richard will replace Warren Maroun as IAASB liaison to IAAER. Previously Richard represented AFC on the IAAER Executive Committee.

Upcoming Joint Conferences

ACFC in collaboration with IAAER – Will have an EC & Council & General Meeting – Prague – May 22-23, 2025.

<https://convention.vse.cz/>

The ERRDP group will meet in Prague on May 21.

Prague University of Economics and Finance is an IAAER University Member.

SAAA & IAAER June 2025 – Will have an IAAER Executive Committee Meeting & Council Meeting & General Meeting – Cape Town

<https://www.linkedin.com/feed/update/urn:li:activity:7256132885257105408/>

June 19-20 **IFAC IPAE IAAER Joint Meeting** (IAAER representatives will include Birt and Street). The event will follow the model of our successful May 2024 joint meeting in Bucharest. Hopefully this will become an annual event.

24 June: **SAAA Teaching & Learning Special Interest Group Event** at the University of Cape Town (IAAER representatives will include Birt, Schonfelt, Street). The opening keynote speaker will be Bruce Vivian IFAC Head of Education; Birt and Schofelt will run a plenary on conducting Accounting Education Research.

24 June: **SAAA Doctoral Colloquium** – Daske will represent JIFMA & IAAER.

25 June **IFAC IAASB & IAAER Roundtable** to precede conference – topic TBD at a January virtual meeting of IFAC, IAASB & IAAER representatives. The focus will be to inform the IAASB work program.

25-27 June: **SAAA Biennial Conference** at Century City, Cape Town – IAAER to populate 2 plenaries and support other sessions.

Afternoon of June 27 **IAAER Paper Development Workshop** following close of conference. Need to finalize plans and distribute call for submissions soon.

ACCA IAAER Scholars Session TBD – likely during main conference concurrent sessions.

Call for Papers: Submit your innovative research and contribute to advancing accounting education and practice. The conference will feature a diverse range of topics that reflect the global challenges and opportunities facing our field.

<https://www.linkedin.com/feed/update/urn:li:activity:7256132885257105408/>

Call for Presentations (Teaching & Learning SIG Event): Share your experiences and strategies for enhancing teaching and learning in accounting at the SAAA special interest event at University of Cape Town.

SAAA is an IAAER Academic Institutional Member

IAARF & IAAER

January 10-11, 2026 Kolkata – need volunteers/recommendations for panels etc.

IAARF is an IAAER Academic Institutional Member.

AAA IAS & IAAER

January 2027 – preliminary discussions are underway.

AAA IAS is an IAAER Academic Institutional Member.

SAAA IAAER Joint Webinars

Early 2025 Birt – Accounting Education Research – Date TBD

Nel & Street to discuss further 2025 collaborations.

SAAA is an IAAER Academic Institutional Member

IFAC Education

At least 3 IAAER representatives including Schipper & Street will attend the IFAC Education Directors Meeting – host ACCA – March 12-13, 2025 in London. Recommendations for other IAAER speakers are welcome.

Joint meeting IFAC IPAE & IAAER - host SAICA – Cape Town – June 19-20, 2025. (IAAER Representatives will include Birt and Street)

ACCA IAAER Scholars

Virtual workshop on Qualitative Research Methods with Lisa Baudot (new mentor) Feb 10, 2025. – **ECRDP** group will observe.

Cape Town during SAAA IAAER joint conference June – workshop likely to be held during concurrent sessions of main conference.

ACCA is an IAAER Professional Body Institutional Member.

ECRDP

May 21, 2025 – workshop hosted by Prague University of Economics and Business. ECRDP members will also be supported to attend the joint IAAER & ACFA conference on May 22-23.

ACCA is an IAAER Professional Body Institutional Member.

Prague University of Economics and Business is an IAAER University Member.

Meditari

Forthcoming joint issue with IAAER to inform the ISSB & IAASB. Select papers have been selected for second review.

JIMFA

Forthcoming paper – Political ideology shapes reporting regulation: SEC Commissioners' views on IFRS for U.S. issuers – Becker, Daske & Zeff.

JIFMA is affiliated with IAAER.

AAA Doctoral Consortium

Vincent Giese – University of Mannheim nominated by IAAER.

Possible Future Conference Collaborations – preliminary discussions underway.

USP International Conference on Accounting - Brazil

American University of Dubai (perhaps preceded by a joint webinar)

2026 – Bucharest University of Economic Studies

2027 Krakow University of Economics

AAFA

SKwP – Poland

World Congress

The next IAAER World Congress will be held the last quarter of 2026. Location TBD.