



# IAAER

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION & RESEARCH

## IAAER Executive Meeting

**Minutes Meeting 3/2024: held on 10th of December on Zoom**

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

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

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

***VP-Education: Jacqueline Birt, UWA Business School, Australia***

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

***VP-Membership: Sebastian Hoffmann, IESEG School of Management***

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

***VP-Research: Holger Daske, University of Mannheim, Germany***

***VP-Communication: Cecile Janse van Rensburg, University of Pretoria, South Africa***

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

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

*Per the constitution*

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

*VPs-at-large, representing Academic Accounting Associations:*

***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***

***Association Francophone de Comptabilite: Yves Gendron, Yves Université Laval, 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: Tomoki Oshika, Waseda University, Japan***

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

*Special responsibilities*

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

***International Panel on Accountancy Education: Themis Suwardy, Singapore Management University, Singapore***

*Ex Officio Members*

***Accounting Education: Greg Stoner, University of Glasgow, UK***

***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 2:00 PM, CET, welcomes the participants and reminds about the General Membership Meeting rescheduled most likely for Monday, January 13, 2025. Voting, including in electronic format, will take place.

2.	Minutes from the previous EC meeting – 10 September 2024 (Virtual)	For approval	E. Gordon
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GORDON presents the minutes from the September 2024 EC meeting (Virtual). GORDON makes a motion to approve the minutes, subject to a minor correction proposed by STREET. The minutes are unanimously approved with this correction.

3.	2:05 Updates	For discussion	E. Gordon
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GORDON moves on to the updates starting with the nominations.

4.	2:05 Update and discussion of Nominations Committee	For discussion	K. Chalmers
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CHALMERS provides an update about the nominations for the EC and confirmed nominations for six out of eight positions for the VPs-at-large, with the possibility of filling the remaining available roles throughout the year. She thanks everyone who supported the process. CHALMERS notes that nominees not selected by the Committee might be contacted in the future for various opportunities.

GORDON also suggests that it would be useful to revisit the nomination process and establish clearer guidelines. This could include creating a standardized nomination template, without requiring changes to the constitution, but ensuring procedural clarity. Finally, the Board of Advisors is seeking additional members. IAAER could evaluate whether more members are needed and identify suitable candidates.

GORDON agrees that fine tuning the nomination process is a good idea.

A memo by the Nominations Committee with the main takeaways from the nomination process has previously been shared.

5.	2:15 DREA updates	For discussion	D. Street
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STREET presents the highlights from the DREA report, which has been made available to the EC members before the meeting. She draws particular attention to the SAAA IAAER joint meeting in South Africa in June, which offers many opportunities to engage. She also stresses



the ongoing successful collaborations with IFAC. The report is provided as an appendix to the minutes.

GORDON also mentions the upcoming event in Kolkata, India in 2026 and the need for volunteers/recommendations for panels, etc.

6.	2:30 PM Updates and discussion of VP and DREA reports.		E. Gordon
	VP Finance	For discussion	L Hodder
	VP Administration	For noting	J. Krasodomska
	VP Research	For noting	H. Daske
	VP Conferences	For noting	C. Albu
	VP Education	For noting	J. Birt
	VP Membership	For noting	S. Hoffmann
	VP Practice	For noting	S. Machado
	VP Communications	For noting	C. Janse van Rensburg

HODDER discusses the finances and presents the main issues, assessing the financial situation as positive overall.

KRASODOMSKA has nothing to report.

ALBU expresses gratitude for two years of service as Vice President for Conferences and thanks Betsy and Donna for their support. He mentions the creation of a file in the VP Conferences Dropbox folder to provide updates on new conferences and a schedule, as well as to share some ideas. He also refers to the next possible events with IAAER in Prague and Bucharest.

BIRT provides an update on the "Attractiveness of the Profession" project, which is part of the IFAC IPAE Innovation Group. BIRT represents IAAER on the Innovation group and is co-Chairing the effort to complete the survey. The project involves developing a survey and questions and reaching a broad group of stakeholders, including high school teachers, high school employees, and professional associations from various jurisdictions. Surveys will be distributed in January or February, alongside interviews with various groups. Once final input is collected, BIRT will report back on the outcomes.

MACHADO reflected on gaining deeper insights from the practice community and highlighted three key areas: (1) ACCA Research Plan for 2025: (2) ACCA Membership Events: (3) Leveraging ACCA Global Forums, including Audit and Assurance; Corporate Reporting; Ethics; and Education. The ACCA Education Forum is identified as especially useful for the ACCA-IAAER collaboration. Also, in the past IAAER had a representative on the Education Forum.

JANSE VEN RENSBURG shares slides presenting the most relevant information regarding the promotion of IAAER activities on LinkedIn. There is a need for more content on various topics hosted by member organizations. Members are encouraged to post on their own LinkedIn profiles and inform JANSE VEN RENSBURG and use the hashtag #IAAER or refer to the IAAER LinkedIn profile (@). Reposts are preferred then likes. Additionally, listing involvement under "Experience" or "Volunteering" is welcomed. For conference calls for papers relevant to IAAER, EC members should email JANSE VEN RENSBURG directly.

7.	2:45 PM Discussion of Council	For discussion	E. Gordon,
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			A. Adhikari
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GORDON moves on to discuss the issues related to the IAAER Council.

ADIKHARI suggests that the Council should be approached when the EC is seeking advice on particular issues, and it can identify 2-3 critical issues for the Council to address. Membership is one key area, as the goal is to drive membership growth. The VP Membership or the President could take charge of the discussion and drive the strategy. The Council can be tasked with working on and developing a plan. In terms of IAAER conferences, ADIKHARI notes that there is potential to leverage events like in India. The Council could use these events to drive key agenda items.

STREET added that several universities are making substantial investments in IAAER and suggested that the EC could consider allowing universities to nominate representatives to the Council. ADIKHARI and KRASODOMSKA volunteered to assist STREET in proposing a formal plan to engage universities and offer them a place on the Council. RANKIN proposes to introduce an overlapping period of service on the Council so there is no situation in which the whole Council is being replaced with new members at the same time.

8.	3:10 PM Discussion of Practice Committee	For discussion	E. Gordon, S. Machado
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Discussion deferred due to the lack of time.

9.	3:25 PM Reminder on upcoming General Membership Meeting	For noting	E. Gordon
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The information on the General Membership Meeting was shared at the beginning of the meeting. GORDON thanks everyone and wishes them happy holidays and a good start to 2025. No other business is discussed. GORDON closes the meeting.