



IAAER

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION & RESEARCH

IAAER Executive Committee (EC) Meeting

Minutes Meeting 2/2025: held in conjunction with the 26th Annual Conference on Finance and Accounting (ACFA 2025) hosted by the Prague University of Economics and Business on Friday, 23rd of May 2025 at 11:00 AM Prague time and through Zoom

<https://udayton.zoom.us/j/88370969984?pwd=UehtQ2vMevQOWvVNHQLffBaKVOY2hR.1>

- 1. President: Katherine Schipper, Duke University, USA**
- 2. VP-Administration: Joanna Krasodomska, Krakow University of Economics, Poland**
- 3. VP-Education: Jacqueline Birt, UWA Business School, Australia**
- 4. VP-Finance: Leslie Hodder, Indiana University, USA**
- 5. VP-Membership: Mukesh Garg, Monash University, Australia**
- 6. VP-Conferences: Linda Kidwell, Nova Southeastern University, USA**
- 7. VP-Research: Holger Daske, University of Mannheim, Germany**
- 8. VP-Communication: Cecile Janse van Rensburg, University of Pretoria, South Africa**
- 9. VP-Practice: Sharon Machado, ACCA, UK- not attending**
- 10. Director of Research and Educational Activities: Donna Street, University of Dayton, USA**

Per the constitution:

- 11. Immediate Past President: Elizabeth Gordon, Temple University, USA**

VPs-at-large, representing Academic Accounting Associations:

- 12. Accounting and Finance Association of Australia and New Zealand: Michaela Rankin, Monash University, Australia**
- 13. African Accounting and Finance Association: Yinka Moses, Victoria University of Wellington, New Zealand**
- 14. American Accounting Association, International Accounting Section: Ajay Adhikari, American University, USA, not attending**
- 15. Association Francophone de Comptabilite: Adrien B. Bonache, University of Burgundy, France**
- 16. MODAV: Cagnur Balsari, Dokuz Eylul University, Turkey**
- 17. Southern African Accounting Association: Rolien Kunz, University of Pretoria, South Africa**
- 18. Japan Accounting Association: Tomoki Oshika, Waseda University, Japan , not attending**

Special responsibilities:

- 1. International Accounting Standards Board: Ann Tarca, Professor Emeritus University of Western Australia, UK / Australia and IASB Board Member**
- 2. International Panel on Accountancy Education: Themis Suwardy, Singapore Management University, Singapore, not attending**

Ex Officio Members:

- 1. Accounting Education: Greg Stoner, University of Glasgow, UK, not attending**

Bold– attending in person

Bold and Italic – attending through Zoom



1.	Welcome and comments on process	For discussion	K. Schipper
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IAAER President SCHIPPER calls the Executive Committee meeting to order at 11:00 AM Prague time, welcomes the participants.

2.	Minutes from the 13 January 2025 EC meeting	For approval	K. Schipper
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SCHIPPER makes a motion to approve the minutes from the 13 January 2025 EC meeting. The minutes are unanimously approved.

3.	Financial report	For discussion	L. Hodder
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HODDER presents the financial reports for the year ended 2024 and the budget for 2025, noting that the organization is under budget in dues revenue for 2025 to date, particularly from individual members. She discusses the organization's investment portfolio and the challenges in forecasting future interest income due to fluctuating interest rates. The financials for 2024 are approved. Following an amendment to increase the budget for institutional members the budget for 2025 is approved.

The specifics of membership fee payments are then discussed, along with the potential to explore alternative sources of revenue, such as grants from the European Union (e.g., Erasmus, Horizon). BALSARI is tasked with investigating the potential use of European funding, while STREET, KIDWELL, and JANSE VAN RENSBURG are assigned to monitor certain grant opportunities and track relevant deadlines.

4.	4a. Questions about DREA report 4b. Future events/conferences	For discussion	D. Street
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With regard to the DREA report, the importance of KPMG–IAAER grants to inform the IASB and positive engagement with the IASB is noted by TARCA. The final deliverable for Round 8 is scheduled for 3 November 2025.

A potential opportunity to partner with an organization to fund competitive research grants on matters pertinent to small and medium-sized enterprises (SMEs) in accounting and small and medium-sized accountancy practices (SMPs) is also discussed. Schipper and Street will continue to work with the potential partner.

Regarding future conferences, Schipper and Garg will represent IAAER at the January 2026 conference in Kolkata. KIDWELL asks to be informed about future opportunities for conference collaborations.

This portion of the meeting concludes with a discussion about distributing membership flyers at various conferences, with KRASODOMSKA taking the lead in bringing flyers to the



European Accounting Association (EAA) Annual Congress in Rome later in May 2025 where they will be displayed at the AICPA CIMA booth.

5.	5a. Questions about other VP reports 5b. Questions about the president's report	For discussion	K. Schipper
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With regard to KRASODOMSKA's report, and following suggestions from HODDER and GORDON, the need to reorganize the IAAER Dropbox account is discussed. EC members are asked to review their files and delete any personal documents they no longer need, so as to increase the Dropbox available storage space and facilitate file sharing, while ensuring that all IAAER files remain intact. A subcommittee consisting of HODDER and KRASODOMSKA is appointed to explore the possibility of transitioning to Microsoft OneDrive as a more efficient and cost-effective alternative. The possibility of archiving older files to an offline location is also discussed.

The Executive Committee discusses the need to identify a successor to HODDER on the IFRS Foundation Advisory Council, with DASKE and HODDER providing details on the role's requirements. Suggestions for nominations should be sent to SCHIPPER.

The need to manage the IAAER email account and the need to clean up duplicate membership accounts is also raised. GARG agrees to check the IAAER emails every other day and forward relevant messages to other members of the EC. The need for a stable arrangement is also noted, with HODDER and STREET tasked with finding a suitable candidate. BIRT suggests that inviting Australian students to collaborate might be a constructive solution to consider. Regarding the membership archive directory cleanup, HODDER is tasked to lead a subgroup responsible for removing duplicate accounts from a spreadsheet.

BIRT provides an update on the "Attractiveness of the Profession" project undertaken in collaboration with IFAC and the IPAE.

6.	Membership	For discussion	M. Garg K. Schipper
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Membership is covered in the previous section.

7.	Other business (if any)	For discussion	K. Schipper
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SCHIPPER makes a motion to approve Changjiang (John) Wang from the University of Cincinnati and provisionally approve Christof Beuselinck from IESEG School of Management for Council membership, pending renewal of IESEG's membership. The Executive Committee approves both nominations.



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The meeting ends with thanks to those joining despite the time zone challenges, followed by a motion to adjourn. SCHIPPER closes the meeting at 12:36 Prague time.