



IAAER

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION & RESEARCH

COSMOS
Accountancy Chronicle

Volume 20 Number 2
2008

Lee H. Radebaugh
Editor



From the President

In this letter, I have the great pleasure of announcing several exciting member benefits and programs IAAER will offer between 2009 and 2011. During this period, the Association of Chartered Certified Accountants (ACCA), KPMG LLP, and the KPMG Foundation have committed to continue their generous sponsorship of our Association and will jointly provide approximately one

million US dollars to fund IAAER programs. Additionally, IAAER will continue to collaborate with the International Accounting Standards Committee Foundation (IASC Foundation) to, among other things, offer a series of IFRS Workshops for accounting educators and researchers.

During our August 2008 IAAER Executive Committee (EC) Meeting, the EC discussed several recommendations of our Advisory Board. We decided to prioritize expansion of IAAER research grant programs and the development of programs to cultivate the research and teaching skills capacity of accounting faculty in transition economies. With the support of the ACCA, KPMG LLP, and the KPMG Foundation, significant progress will be made during 2009 in achieving these goals.

In December, Gunther Gerhardt (IAAER's VP Research and representative on the ACCA Research Committee) and Alfred Wagenhoffer (former IAAER EC member) joined me at the ACCA's headquarters in London to sign a three year Memorandum of Understanding (MOU). IAAER's EC greatly appreciates the tremendous efforts of ACCA Head of Research Caroline Oades in spearheading the MOU. In addition to supporting the work of the International Federation of Accountants (IFAC) via sponsorship of IAAER's research grant program directed at informing the standard setting process of the International Accounting Education Standards Board (IAESB), ACCA will fund a similar IAAER grant program aimed at informing the standard setting of the International Auditing and Assurance Standards Board (IAASB). A call for proposals for the latter will be released later this year.

Further supporting research relevant to international standard

setters, ACCA and IAAER will host an annual series of Roundtables addressing an issue of significant importance to the accountancy profession. Tentative plans are to host Roundtables in North America, Europe, and Asia during 2009 addressing IFRS for PE's. Based on the Roundtable discussions, ACCA and IAAER will sponsor a policy relevant research project.

As part of the MOU, each year ACCA and IAAER will co-banner programs aimed at building the research skills capacity of faculty in emerging economies. During 2009, we will co-sponsor research networking sessions at IAAER's joint conference with ANCPONT in Sao Paulo and co-host a doctoral / new faculty consortium at the AMIS conference in Bucharest. ACCA and IAAER are also developing a program to encourage collaboration between emerging scholars in transition economies and seasoned researchers that will include seed grants for research conducted following this model.

The MOU illustrates ACCA's commitment to accounting education and research via the Association's active participation in IAAER's World Congress of Accounting Educators and Researchers. ACCA is the first organization to sign on as a major sponsor of our 2010 Singapore World Congress. As a gold level sponsor, ACCA will, among other things, host a major symposium. Additionally, the final deliverable for the IAAER ACCA research grant program aimed at informing the standard setting process of the IAESB will be held at the World Congress. By attending IAAER's joint conference with the Accounting Section of the German Academic Association for Business Research (AG GAABR) this February, you can get a preview of the four IAESB research projects. Please contact IAAER VP Education Gary Sundem if you would like to attend the half day event that will immediately follow the February 2009 conference in Munich.

I am also thrilled to announce that KPMG LLP, the KPMG Foundation and IAAER will soon issue a call for proposals for 'Round 3' of our research grant program to inform the standard setting process of the IASB. Proposals are welcome addressing any project on the IASB's current agenda. IAAER is very grateful to Tim Bell, Mary Barth, and Katherine Schipper for their tremendous support of this grant program and service on the Program Advisory Committee during the first two rounds. Mary and Katherine have generously agreed to continue their involvement during 'Round three.' The call for proposals for 'Round three' is included in this issue of COSMOS. Updates will be posted on the IAAER web site.

Reflective of the firm's strong global support of IFRS education, KPMG LLP and the KPMG Foundation have also agreed to fund the IAAER website and eIFRS access for IAAER academic members. Compliments of KPMG, from 2009 through 2011, academic members of IAAER (faculty and students) can access the full text of IFRS and other IASCF education materials free of charge by utilizing the link provided on the members only section of the IAAER website. This is an amazing member benefit as access to eIFRS normally cost 200 UK pounds. Over the next few years expect additional website upgrades including on-line membership renewal and enhancements to our teaching resources section. The EC is very grateful to KPMG for making it possible to provide these important member benefits without an increase in membership fees. Throughout 2009 annual membership will continue to cost only \$US 25 and 20 for faculty and students, respectively. Special university rates are available that provide access to eIFRS for 10 or more faculty members. More information about this new relationship is in the attached announcement. (link to press release.)

Going forward IAAER plans to continue to co-banner at least two research conferences annually. During 2008, IAAER co-hosted the annual meetings of the American Accounting Association's International Section (AAA IAS) in San Diego and the Accounting and Finance Association of Australia and New Zealand (AFAANZ) in Sydney. At pre-conference events in Sydney, Dick Wilson and I spoke at a meeting of the Education SIG, and Alfred Wagnenhoffer represented IAAER at the doctoral consortium. During the AFAANZ meeting, Alfred served as a plenary session speaker, and I served on a panel addressing accounting education issues. Both the AAA IAS and AFAANZ meetings were a major success, and IAAER greatly appreciates the ongoing support of these institutional members.

With the financial support of the ACCA, IAAER held our first paper development and teaching workshops during 2008 at the AMIS meeting in Bucharest. Caroline Oades and Andreia Manea of the ACCA assisted in planning these events. The teaching workshop was run by Jane Towers-Clark and Berry O'Donovan. Four papers (listed in this issue of COSMOS) were presented. Caroline Oades moderated the workshop, and feedback on the papers was provided by David Alexander, Robert Faff, Allan Hodgson, Peter Walton, Alain Burlaud, and me. Given the success of the workshop, as noted above, IAAER and the ACCA will sponsor two similar events on an annual basis.

I hope many of you will join IAAER at our 2009 conferences held jointly with ANPCONT in Sao Paulo and AMIS in Bucharest. Information on both June 2009 conferences is included in this issue of COSMOS, and both conferences feature IASCF IFRS workshops. Tentative plans are to co-banner the 2010 AAA IAS meeting in Palm Springs and of course host the 2010 World Congress of Accounting Educators and Researchers. I encourage IAAER institutional members and other accounting organizations to join the ACCA in sponsoring the latter.

Information on sponsorship levels and benefits will soon be posted on the IAAER website. Updates on the World Congress and all other forthcoming IAAER conferences are also available on the IAAER website.

Over the next few years, as alluded to above, IAAER collaborations with the IASCF and IASB will multiply. Recently Mike Wells, Senior Manager Education Projects IASCF, joined the IAAER Advisory Board, and I accepted an invitation to represent IAAER on the IASCF Education Advisory Board. Effective January 1, 2009 IAAER holds a seat on the IASB's Standards Advisory Committee (SAC). Please visit the IAAER website for updates on this appointment.

In March 2009, the Institute of Chartered Accountants in England and Wales (ICAEW) will host the last deliverable of 'Round two' of the IAAER KPMG research grant program directed at informing the IASB's work on Liability and Equity Distinction. Several IASB and FASB board and staff members will participate in the London event which will follow their joint meeting in London.

During 2009, IAAER will assist the IASCF in offering a series of IFRS workshops for accounting educators at IAAER co-sponsored conferences in Sao Paulo and Bucharest, in collaboration with the AAA IAS at the AAA annual meeting (August), and at an IASCF Conference in Milan (June). Please visit the IAAER and IASB websites for additional information and consider attending one of these workshops. Further collaborations of the IASCF and IAAER are under discussion; updates will appear in the future issues of COSMOS.

I am also pleased to announce that IAAER will continue our involvement in the ICAEW's Better Markets Conference. Martin Hoogendoorn, Alfred Wagnenhoffer, and I will continue to serve as IAAER representatives on the 2009 and 2010 Better Markets Planning Committee. Gunther Gerhardt joined the three of us in attending the 2008 conference focused on pensions and will play a key role in planning the 2010 conference. As always, the December 2008 installment of the Better Markets series was highly informative and a major success. IAAER is delighted to play a role in this annual ICAEW event focused on sponsorship and dissemination of policy relevant research.

This letter highlights the increasing benefits of IAAER membership. Please encourage your colleagues to join our Association so they can also enjoy these benefits. Copies of the individual and university membership forms are included in this issue of COSMOS and on the IAAER website.

The IAAER EC welcomes your recommendations regarding future IAAER activities and how we can better serve our members. Please contact us with any suggestions you have.

Best wishes to each of you for a wonderful and productive 2009, and thank you very much for your continuing support of IAAER.

—Donna L. Street

UPCOMING EVENTS

5-7 Feb 2009*

Annual Conference of the Accounting
Section of the German Academic
Association for Business Research
University of Munich, Germany

12-14 Feb 2009

American Accounting Association -
International Accounting Section
St. Petersburg Beach, Florida USA

30 Apr-2 Mar 2009

2009 AAA Southeast Regional Meeting
University of Mississippi, Mississippi
USA

26-27 Mar 2009

14th Congress of Acc'ting & Mgmt.
History & Academy of Accounting
Historians Research Conference
Université Paris-Sud, Paris, France

May 12-15, 2009

European Accounting Association 32nd
Annual Congress
Tampere, Finland

6-10 June 2009

Institute of Management Accountants
90th Annual Conference & Exposition
Denver, Colorado USA

11-12 June 2009*

International Congress in Brazil:
Current and Future Trends
Sao Paulo City, Brazil

18-19 June 2009*

4th International Conference
Accounting and Management
Information Systems
AMIS 2009
Bucharest, at the Academy of
Economic Studies

21-24 June 2009

9th Manufacturing Accounting
Research Conference
University of Münster, Germany

16-18 July 2009

19th SASE Annual Meeting
Paris, France

2-5 August 2009

American Accounting Association
New York, New York USA

10-11 September 2009

Accounting in Europe Workshop
University of Catania, Italy

22-25 November 2009

21st Asian-Pacific Conference on Int'l
Accounting Issues
Las Vegas, Nevada USA

*IAAER Co-sponsored event

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IAAER Executive Committee 2009-2011**Officers**

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Accounting Education: An International Journal	<i>Richard M.S. Wilson</i>
JIFMA: The Journal of International Financial Management and Accounting	<i>Elizabeth A. Gordon</i>
COSMOS Accountancy Chronicle	<i>Lee H. Radebaugh</i>

Board of Advisors

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<i>Michael Walsh</i>	Association of Chartered Certified Accountants
<i>Kazuo Hiramatsu</i>	Japanese Association for International Accounting Studies
<i>Jim M. Sylph</i>	International Federation of Accountants

Affiliated Organizations

International Accounting Standards Board (IASB)
 International Federation of Accountants (IFAC)
 International Accounting Education Standards Board (IAESB)

Institutional Members

Academy of Accounting Historians
 Accademia Italiana de Economia Aziendale
 Accounting and Finance Association of Australia & New Zealand
 ADCES - Associacao de Docentes de Contabilidade do Ensino Superior
 African Academic Accountants Association
 American Accounting Association
 American Institute of Certified Public Accountants
 Arab Society of Certified Accountants
 Asociaci3n Espa3ola de Contabilidad y Administraci3n de Empresas (AECA)
 Association Francophone de Comptabilit3©
 Association of Accountants and Auditors "Sodruzhestvo"
 Association of Accountants of CIS Countries
 Association of Certified Public Accountants of Britain (ACPA)
 Association of Chartered Certified Accountants
 Association of International Accountants
 British Accounting Association
 Canadian Academic Accounting Association
 Canadian Institute of Chartered Accountants
 CGA Canada - Certified General Accountants Association of Canada
 CIMA
 Consiglio Nazionale dei Dottori Commercialisti ed Esperti Contabili
 CPA Australia
 European Accounting Association
 Expert Accountants' Association of Turkey (T3¼rkiye Muhasebe Uzmanlari Dernegi)
 Federacion Argentina de Consejos Profesionales de Ciencias

Economicas (FACPCE)
 Federation des Experts Comptables Europeens (FEE)
 Hong Kong Academic Accounting Association Ltd.
 Hong Kong Institute of Certified Public Accountants
 Indian Accounting Association (IAA)
 Indian Accounting Association Research Foundation
 Institute of Certified Public Accountants in Ireland
 Institute of Chartered Accountants (Ghana)
 Institute of Chartered Accountants in England & Wales
 Institute of Chartered Accountants in Ireland
 Institute of Chartered Accountants of Scotland
 Institute of Management Accountants
 International Association of Financial Executives Institutes (IAFEI)
 Japan Accounting Association
 Japanese Assn. for International Accounting Studies
 Korean Accounting Association
 Malaysian Accountancy Research and Education Foundation (MAREF)
 Mexican Assoc. of Accounting and Business Faculty (Asociacion de Profesores de Contaduria y Administracion de Mexico (APCAM))
 Mexican Association of Schools of Accounting & Businesses (Asociacion Nacional de Facultades y Escuelas de Contaduria y Administracion (ANFECA))
 National Association of State Boards of Accountancy Inc.
 Nepalese Accounting Association
 New Zealand Institute of Chartered Accountants
 Royal NIVRA
 Sarbanes-Oxley (GRC) Institute
 Società Italiana di Storia della Ragioneria
 Society of Certified Public Accountants
 Southern African Accounting Association

University Members

Academy of Economic Studies of Bucharest
 Auckland University of Technology (AUT)
 Australian National University
 Autonomous University of Madrid
 California State Polytechnic University Pomona
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 Charles Sturt University
 College of Saint Benedict/Saint John's University
 College of William and Mary
 Deakin University
 DePaul University
 Drexel University

Goethe-Universität
 Grand Valley State University
 HEC Montreal
 Hong Kong University of Science and Technology
 Instituto Tecnológico Autónomo de México
 Iowa State University
 Johann Wolfgang Goethe Universität
 Linghan University
 Louisiana State University
 Miami University
 Missouri State University
 North Carolina State University
 Oklahoma State University
 San Diego State University
 Siena College
 Singapore Management University
 Stirling University
 Texas State University-San Marcos
 Univeristi Teknologi Mara
 Universidad Nacional de la Patagonia San Juan Bosco
 Universität Muenster
 Université Paris-Dauphine
 Universiti Teknologi MARA
 University of Akron
 University of Dayton
 University of Guam
 University of Hawaii
 University of Hawaii at Manoa
 University of Houston-Clear Lake
 University of Illinois at Urbana-Champaign
 University of Johannesburg
 University of Montana
 University of Montpellier
 University of Pretoria
 University of South Africa
 University of Southern Queensland
 University of Stirling
 University of Sydney
 University of Texas at Austin
 University of the Witwatersrand Johannesburg
 University of Toledo
 University of Washington
 Victoria University
 Victoria University (Melbourne)
 Victoria University of Wellington
 Xiamen University
 Yunnan University of Finance and Economics

Join the IAAER!

The IAAER is always looking for additional members and increased opportunities for networking. If you are interested in joining the IAAER please visit our website at www.iaaer.org/join for the application. If you need to renew your membership, please visit <http://members.iaaer.org>.

IAAER Web site

The IAAER web site is constantly improving and finding ways to better serve members. The web site is a valuable resource for networking and for finding up-to-date conference announcements and calls for papers. A few things to look for on the web site are:

Grant Announcements:

The ACCA/IAAER grant award recipients were announced on the web site in July. See page 7 for full announcement

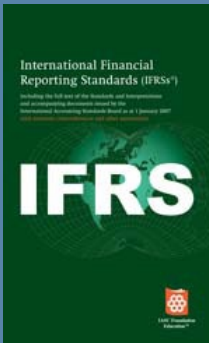
Photo Gallery

Check out the IAAER photo gallery on the web site. Click on the About tag and then click on Photo Galleries to view pictures from past meetings and conferences.

Financial Statements

For current and past financial statements, please consult the web site <http://iaaer.org>

IAAER Academic Members have access to eIFRS



The IAAER is very pleased to continue their relationship with eIFRS. All academic members of IAAER enjoy unlimited access to eIFRS, the electronic International Financial Reporting Standards, hosted by the International Accounting Standards Board (IASB). This significant member benefit is sponsored by KPMG.

Your IAAER membership to the eIFRS service provides you with immediate online access to IFRSs, IFRICs, and all the most up-to-date material issued by the IASB.

Log on using the following instructions:
Visit www.iaaer.org . On the left side, click on Member Login. Members will receive a user name and password to log in.

We hope you enjoy this IAAER member benefit and appreciate your feedback. Thanks to KPMG, eIFRS access is a permanent member benefit for all academic members.

OFFICIAL JOURNALS OF IAAER

Accounting Education: an international journal

The official education journal of IAAER

Since 2005 the IAAER has enjoyed an alliance with Accounting Education: an international journal.

Accounting Education is a peer-reviewed international journal devoted to publishing research-based papers and other information on key aspects of accounting education and training of relevance to practitioners, academics, trainers, students and professional bodies.

From its launch in March 1992 until December 2008 Accounting Education was published on a quarterly basis. During 2009 there will be five regular issues, and from 2010 there will be six regular issues per volume.

A personal subscription rate of

US\$52/£30 p.a. will be available to all members of the IAAER for Volume 18 (2009)

For further information visit www.tandf.co.uk/journals/aed

JIFMA
The Journal of International Financial Management and Accounting

In 1999 JIFMA formed a new relationship with IAAER and became the official research journal for the IAAER.

JIFMA publishes original research dealing with international aspects of financial management and reporting, banking and financial services, auditing and taxation.

In JIFMA'S Institutional Perspectives Section they invite original papers that analyze accounting rule changes, regulatory changes and institutional developments within countries, and



discuss the implications of these changes for corporate decision-making, financial analysis of firms in these countries, and related issues.

Contact either Donna L. Street (donna.street@notes.udayton.edu) or Günther Gebhardt (gebhardt@wiwi.uni-frankfurt.de) with submissions.

Special Annual Subscription Rates

	Europe	Americas	World
Institutional	€568.00	\$843.00	£447.00
Personal	€144.00	\$171.00	£102.00
IAAER Members	€107.00	\$120.00	£71.00

Please see web site for further details.

MEETING MINUTES: ANAHEIM



Anaheim Hilton Hotel, Anaheim, California, U.S.A.

Minutes of General Business Meeting August 5, 2008 Hilton Palisades Hotel Anaheim, California, U.S.A.

The General Business Meeting was called to order by President Donna Street at 2:00pm on 5 August 2008, in Conference room 14 of the Anaheim Hilton, Anaheim, California, USA.

President Donna Street welcomed everyone and quickly summarized a productive year for IAAER.

Street discussed the KPMG/IASB grant program. Street observed that the grant recipients are from many different locations resulting in excellent geographical diversity. The grant recipients will present their work-to-date at a workshop the following day. Street expressed her gratitude for the individuals who have been key in making the KPMG/IASB Grant Program a success. Particular thanks go to Tim Bell (KPMG), Katherine Schipper and Mary Barth.

Street and Gary Sundem reported on the current status of the ACCA/IAESB Grant Program. Several proposals were received. They have been reviewed and the winners will be announced soon.

Street described last June's Bucharest Paper

Development and Teaching workshops which were held in conjunction with the AMIS conference. The workshops were both very successful. Plans are to hold a full day consortium for new faculty and doctoral students immediately preceding the AMIS conference in June 2009. ACCA provided financial support for the 2008 event and plans to sponsor the 2009 event.

Wagenhofer presented a summary of IAAER 2008 expenditures to date in relation to budget. He stated that in general we are on target in meeting the 2008 budget.

Wagenhofer described the need to appoint a new auditor and the steps taken to date.

Lee Radebaugh then summarized progress to date on the web site and plans for improving the quality of COSMOS.

Gebhardt, Wagenhofer and Street plan on attending the ICAEW Better Markets Conference in December 2008. Street, Wagenhofer, and Martin Hoogendoorn represent IAAER on the ICAEW conference planning committee. Hoogendoorn (not in attendance) will also attend in December.

Wagenhofer briefed the Executive Committee (EC) on the 2009 Accounting

Section of the German Academic Association for Business Research (AS-VHB) Conference to be held 5-7 February 2009 at Ludwig-Maximilians-University Munich. Papers must be submitted in English by 15 November 2008. High quality papers will be considered for publication in Business Research (BuR), in Journal of International Financial Management & Accounting (JIFMA) and in sbr Schmalenbach Business Review. Wagenhofer stated that they expect 70-80 attendees.

Street advised the EC members of the IAAER-ANPCONT International Congress to be held 10-12 June 2009 in Sao Paulo City, Brazil. A special component of the two day conference will be a half day IFRS Workshop co-hosted by the IASCF. Speakers will include Mike Wells who leads the educational initiatives of the IASCF (and is a member of the IAAER Advisory Board), IASB Board member Mary Barth, SAC Chair Nelson Carvalho, and Donna Street.

Street visited Singapore in July to inspect possible hotels for the 2010 World Congress. She reported that hotels were currently in the process of offering proposals. Dates for the congress have not been set yet, but it will be during the first half of November 2010 either immediately preceding or following the IFAC meeting.



Singapore skyline with the well known Merlion in the forefront. Singapore will be the location for the 2010 World Congress

Serge Evraert reported on behalf of the Nominations Committee. The nominees to the right were proposed for the offices indicated.

The terms of the offices are for a two year period beginning in 2009. The slate of nominees to the right were elected unanimously.

Street adjourned the meeting at 3:25 p.m.

IAAER Executive Committee 2009-2011

• President	Donna Street
• VP-Administration	John Ahern
• VP-Finance	Begona Giner
• VP-Education	Gary Sundem
• VP-Practice	Martin Hoogendoorn
• VP-International Conferences	Stefano Zambon
• VP-Research	Gunther Gebhardt
• VP-Communications	Bryan Howieson
• VP-Membership	Lesley Stainbank
• Immediate Past President	Serge Evraert

ACCA/IAAER JOINT SIGNING



Members of ACCA and IAAER signing the official research agreement.

New research in emerging economies to be encouraged by global partners

Two leading global bodies are to work together on high level research initiatives to contribute towards the debate on developing world-class standards of accounting practice and will be focusing on encouraging research in the emerging economies.

The IAAER (International Association of Accounting Education and Research) and ACCA (the Association of Chartered Certified Accountants) have signed a collaboration agreement to work together over the next three years to promote detailed research which will help to inform and influence the development of accounting and auditing standards.

The bodies, which have already worked

together successfully on a number of projects, will be calling for research studies relating to standard setters and organising research roundtable meetings. IAAER and ACCA, which are committed to working to support developing economies, will also be working to support academic research in those countries by organising workshops and organising a mentoring programme for emerging scholars.

Helen Brand, ACCA Chief Executive said: “ACCA is excited about the prospect of working with

IAAER even more closely over the next three years, particularly in terms of encouraging and support research in the transitional economies. With the next wave of globalisation and the increasing influence of new markets, our two organisations are committed to supporting the highest levels of research in emerging economies to ensure standards reflect the new realities and needs of global trade.”

Professor Donna Street, IAAER President, said: “We are delighted to have signed this MoU with ACCA, which formalises our agreement to jointly sponsor an important series of projects reflecting both organizations’ strong commitment to accounting education and research. The MoU enables IAAER to, in partnership with ACCA, go forward with priority projects aimed at encouraging and supporting policy relevant research and building the research skills and capacity of junior scholars based in emerging countries.”



ACCA Executive director-brand Neil Stevenson and IAAER President Donna Street.

ANNOUNCEMENTS AND NEWS

ACCA/IAESB/IAAER Grant Recipients

Setting global standards for accounting education is the job of the International Accounting Education Standards Board (IAESB). To aid the Board, four research projects were commissioned by the International Association for Accounting Education and Research (IAAER) and funded by the Association of Certified Chartered Accountants (ACCA). These projects will help the IAESB by providing evidence on the acceptance, implementation, and impact of accounting education standards throughout the world.

The first project is How Does the Methodology of Education and Training in Ethics Affect the Ethical Awareness and Practice of the Professional Accountant? Principal investigator F. Greg Barton leads



a team from Brigham Young University (USA), the Mexican Association of Accounting and Business Faculty, and the University of São Paulo (Brazil). The team will examine the effects of different methods of ethics education across different cultures, educational backgrounds, and organizations.

The results will help universities and professional associations tailor their ethics education to better meet IES 4: Professional Values Ethics and Attitudes.

Paul de Lange and a team from RMIT University (Australia) and Singapore Management University will investigate continuing professional development (CPD) programs in their project, Access to CPD

Opportunities and Resources to Assist Professional Accountants to Meet Their

Commitment to Life Long Learning: Evidence from the Asia Pacific Region. They will address the effectiveness of different CPD activities in developed and emerging market economies and develop ways of improving access, relevance, and delivery of CPD. This will address IES 7: Continuing Professional Development: A Program of Lifelong Learning and Continuing Development of Professional Competence.

A team from Robert Gordon University (Scotland), headed by Elizabeth Gammie, will examine non-technical skills needed by accountants in their project, Searching for Best Practice in the Development and Assessment of Non-Technical Skills in Accountancy Trainees – A Global Study.

The need for non-technical skills is stressed in IES 3: Professional Skills and General Education. This study will identify the required non-technical skills, the most effective methods of developing and assessing the skills, and provide examples of successful programs for improving non-technical skills.

The final team is headed by Christine Helliard of the University of Dundee (UK) and has members from her university, Brescia University (Italy), and Uganda Martyrs University. The project, The Awareness and Impact of International Accounting Education Standards, will address the extent of impact of the IESs on university and professional association educational programs for accountants.

It will further study the comparative advantage of various organizations in delivering IES-compliant accounting education and the possibilities for cooperation and coordination of accounting education among various organizations.

The teams will pursue these research topics over the next two years. The first deliverable for the grants will take place in Munich, Germany, in February 2009 at the Annual Conference of the Accounting Section of the German Academic Association for Business Research. For more information, contact Gary Sundem at gsundem@u.washington.edu. The final results will

be presented to the IAESB at the World Congress of Accounting Educators in November 2010.

KPMG LLP AND KPMG FOUNDATION ANNOUNCE SPONSORSHIP OF IAAER WEB SITE AND ELECTRONIC IFRS DATABASE

NEW YORK, Jan. XX – KPMG LLP, the U.S. audit, tax, and advisory firm and the KPMG Foundation, have announced a joint sponsorship of the International Association for Accounting Education and Research (IAAER) Web site (www.iaaer.org) and eIFRS (electronic International Financial Reporting Standards), which is available to IAAER members via the IAAER Web site.

IAAER is a global not-for-profit organization dedicated to promoting global excellence in accounting education and research and to maximizing the contribution of academics to the development and maintenance of high quality, global standards of accounting practice.

eIFRS includes up-to-date versions of International Financial Reporting Standards including International Accounting Standards (IASs), Interpretations (IFRICs/SICs) and IASB-issued supporting documents-application guidance, illustrative examples, implementation guidance, bases for conclusions and all appendices. eIFRS is available in English, French, German, Spanish, Greek, Italian, and Dutch.

“IAAER’s mission is closely aligned with KPMG’s commitment to helping professors and students stay abreast of new developments and issues facing the accounting profession on a global basis,” said Manny Fernandez, KPMG’s National Managing Partner – University Relations and Recruiting. “The proposed U.S. move to IFRS will clearly have a significant impact on accounting education and university curriculums. eIFRS is an invaluable resource for faculty and students, as IFRS is incorporated into university curriculums.”

Over a three-year period KPMG LLP and the KPMG Foundation will contribute to assist the IAAER in the development of the organization’s Web site and sponsorship of the electronic IFRS database.

“IAAER is one of the leading international organizations dedicated to accounting education and the KPMG Foundation has long been an enthusiastic supporter of IAAER’s mission,” said Bernie Milano, KPMG Foundation president. “We’re pleased to be able to further this relationship.”

“KPMG LLP and the KPMG Foundation have a proven record of enhancing the quality of accounting education,” said Donna L. Street, President of IAAER. “KPMG’s sponsorship of the IAAER Web site and eIFRS is an important contribution that will help prepare members of the academic and student communities for IFRS.”

About KPMG LLP

KPMG LLP, the audit, tax and advisory firm (www.us.kpmg.com), is the U.S. member firm of KPMG International. KPMG International’s member firms have 123,000 professionals, including more than 7,100 partners, in 145 countries.

About the KPMG Foundation

The KPMG Foundation is a 501(c)(3) private foundation. The Foundation operates on donations from KPMG LLP, the U.S. audit, tax and advisory firm. For fiscal year 2008, KPMG donated \$6.5 million to the Foundation. Through the KPMG Foundation, the firm has spent 40 years supporting and developing programs to enhance business education

iBEACON

We would like to draw your attention to the research group iBEACON (International Business, Economics, and Accounting Collaborative Network), which was founded in 2007. iBEACON unites an international team of academics in an effort to bridge the frontiers of economics, accounting, management and corporate governance research. iBEACON

stimulates and supports international interdisciplinary business research and dissemination of resultant findings to a wide spectrum of potential audiences such as academics, students, policy makers and professionals interested in international scholarship.

During our first year we experienced a significant growth in membership and in the meantime we have been uniting international scholars from twelve prominent universities around Europe and the USA. We have also been very active in developing new research projects and presenting the results of our research at distinguished national and international conferences. All this notwithstanding, we are still very young and growing. If you are interested in joining us in our research efforts or are just inquisitive about our research projects-in-progress, please, visit us at: <http://www.ibeacon-research.net/> or contact Dr. Victoria Krivogorsky (vkrivogo@mail.sdsu.edu) directly.

Nine of Europe’s Premier Accountancy Bodies Take Significant Step Towards the Harmonisation of Their Qualifications

Nine of Europe’s premier accountancy Institutes have taken a significant further step towards harmonising their qualifications for membership while ensuring that those qualifications remain high quality and meet changing public expectations and the demands of clients and employers. A rigorous self-assessment process by each Institute and a detailed review by teams from other Institutes have confirmed that

the Institutes’ qualifications have reached a high degree of consistency required by the Common Content project and that each Institute has met the requirements for its continued membership of the project.

Announcing the results, Dominique Ledouble, Chairman of the Common Content Steering Group, said: “The incorporation of Common Content requirements into nine of Europe’s premier professional accountancy qualifications will benefit the public, the users of accountancy services, those who train and employ professional accountants and the accountants themselves. It results in a new generation of accountants whose international knowledge and professional experience have been assessed using a common high-quality syllabus. These accountants will enjoy improved cross-border career opportunities. It will be easier for them to become members of participating institutes in other countries.” Common Content qualifications focus on the five service areas of professional accountants: assurance and related services; performance measurement and reporting; strategic and business management; financial management; taxation and legal services.

Common Content qualifications include a very significant common content, which is common to all the qualifications and which meets or exceeds relevant international, European Union and national requirements. The national content in each qualification is limited to tax rules and other country-specific requirements.

The qualifications and Institutes currently

Qualification	Institute(s)
Expert-comptable	Conseil Supérieur de l’Ordre des Experts-Comptables (France)
Wirtschaftsprüfer	Wirtschaftsprüferkammer and Institut der Wirtschaftsprüfer (Germany)
Chartered Accountant	Institute of Chartered Accountants in Ireland
Dottori Commercialisti	Consiglio Nazionale dei Dottori Commercialisti ed Contabili (Italy)
Esperti Esperto contabile	Koninklijk Nederlands Instituut van Registeraccountants (Netherlands)
Ragioniere Commercialista	Institute of Chartered Accountants in England and Wales
Registeraccountant	
Associate Chartered Accountant	
Chartered Accountant	Institute of Chartered Accountants of Scotland

within the Common Content project are listed in the box below:

Dominique Ledouble explained: “This achievements of the Project are a direct result of six years collaboration between the nine Institutes. The efforts have engendered a spirit of mutual trust that forms the basis for the continuation of the Institutes’ cooperative efforts on the project. We now want to extend the Project to other national Institutes which share the same philosophy and whose qualifications meet Common Content requirements. We will look to expand first in other EU Member States that are currently not represented in the project as

well as in countries outside the EU.”

The nine Institutes intend to agree a shared work programme for the next three years for the Project. As well as the extension of the Project to other countries, the programme will include the continuing evolution of Common Content requirements.

Media Enquiries:

Dominique Ledouble, Chairman,
Common Content Steering Group, +33
(0)1 43 12 84 85 or info@ledouble.fr

David Cairns, Project Director, Common
Content Project, +44 (0) 1491 412444 or

+44 (0) 7747 771003, david@cairns.co.uk

Common Content Project

The Common Content project was set up in 2001 by premier accountancy bodies in seven countries to unify, as far as possible, their national professional entry-level qualifications, while ensuring that those qualifications remain high quality and meet changing public expectations and the demands of clients and employers.

Further information about the project is available at www.commoncontent.com.

IAAER CONFERENCE ANNOUNCEMENTS & CALL FOR PAPERS

Informing the IASB Standard Setting Process: IAAER – KPMG Research Opportunities

Deadline for submissions: 30 September 2009

The International Association for Accounting Education and Research (IAAER), KPMG LLP and the KPMG Foundation are pleased to invite research proposals under the Informing the IASB Standard Setting Process Research Program. The program supports scholarly research directed at informing the IASB’s decision process on any current agenda item. Up to five research grants will be awarded under this program. As discussed in more detail below, funded projects will be showcased at three events involving representatives from the IASB, as well as renowned accounting researchers. The Journal of International Financial Management and Accounting has agreed to offer the option of publication; however, research teams may publish their findings in the outlet of their choice. Funding for this program has been provided by KPMG LLP and the KPMG Foundation.

Program Objective

The IAAER KPMG Research Program promotes and supports research directed

at developing theory and evidence to inform the IASB’s decision process for any current agenda item. Proposals addressing the measurement phase of the conceptual framework, consolidation/derecognition, insurance accounting, pension accounting/employee benefits, and revenue recognition are especially encouraged. Information on current IASB projects is available on the IASB’s website at www.iasb.org.

Program Funding

Up to five research projects will be selected for funding. Grants normally will be for \$US 25,000 each. Any requests for more than \$US 25,000 should be accompanied by a budget justifying the amount. Grant payments will be distributed in three installments and may be applied to cover travel costs associated with attending program events and/or direct costs associated with the research.

IAAER invites proposals from research teams domiciled anywhere in the world. Additionally, proposals are encouraged from research teams whose members are from different regions of the world. All research approaches and paradigms are welcome including modeling, archival, experimental, field analysis applications, and theoretical. Funding decisions will be based on the potential of the research to provide valuable input to the

IASB and its national standard setting partners. Members of the Proposal Review Committee will review proposals and make preliminary recommendations to the Program Advisory Committee. Final funding decisions will be made by the Program Advisory Committee.

Project Deliverables

Between November 1 and November 15, 2009 contracts will be signed by research teams. Each contract will specify interim milestones, deliverables, and expected delivery dates. Key dates to be agreed to in the contract include:

February 2010 (Date TBA)

- Research designs and interim results will be presented at a by-invitation only one-day IAAER mini-conference in California, USA (likely Palm Springs or San Diego). The mini-conference will be held in conjunction with a co-bannered meeting of IAAER and the International Section of the American Accounting Association. Teams will be required to submit interim results to the Program Advisory Committee two weeks prior to the conference. The first grant installment of \$8,000 will be dispersed to each team following the mini-conference.

November 2010

- Research teams will present interim research findings at the IAAER World Congress of Accounting Educators and Researchers in Singapore. Teams will be required to submit interim results to the Program Advisory Committee two weeks prior to the World Congress. The second grant installment of \$8,000 will be dispersed to each team following the World Congress.

Spring 2011

- Final results will be presented at a mini-conference in London held immediately before or after the joint meeting of the IASB and FASB. The final deliverables will focus on highlighting the significance of the findings to standard setters. Representatives of the IASB will be in attendance. Teams will be required to submit final results to the Program Advisory Committee two weeks prior to the workshop. The third grant installment of \$9,000 will be dispersed to each team following the mini-conference.

Research Proposal Format

Research proposals should be concise and not exceed 10 pages (1.5 spacing and 12 font). All proposals should be in English. Proposals should contain the following information:

- Clear and concise definitions and description of the: Research question,

Research objectives, and Research method to be employed

- Description of the proposed research activities
- References to leading studies on the topic (attach a reference list not exceeding two pages)
- Indication of how the proposed research will inform the IASB decision process for at least one current agenda item.

Each proposal should additionally:

- Designate a Principal Investigator who will have primary contractual responsibility for the research project
- Include a curriculum vitae for each member of the research team

Publication of Research Findings

Research teams may publish their findings in the outlet of their choice. The Journal of International Financial Management and Accounting will offer the option of publication.

Program Advisory Committee

Members of the Program Advisory Committee include:

Mary E. Barth

Joan E. Horngren Professor of Accounting
Stanford University
and IASB Board Member

Katherine A. Schipper

Thomas F. Keller Professor of Accounting

Duke University

and former FASB Board Member

Bernard J. Milano

President KPMG Foundation

Donna L. Street, Program Coordinator

Mahrt Chair in Accounting

University of Dayton

and President IAAER

Submission Deadline

The proposal submission deadline for the Informing the IASB Standard Setting Process Research Grant Program is 30 September 2009. Funding decisions will be announced as soon as the evaluation process is complete, but no later than 31 October 2009.

All proposals are to be submitted electronically to the Program Coordinator, at the following email address: donna.street@notes.udayton.edu

Proposal text and supporting materials should be in a single electronic file in either Word or PDF format.

Questions about the program or proposal process should be directed to Donna Street at donna.street@notes.udayton.edu

IAAER CONFERENCE ANNOUNCEMENTS & CALL FOR PAPERS CONT'D



ANPCONT (Associação Nacional dos Programas de Pós-Graduação em Ciências Contábeis) is pleased to announce that the Association is the co-host of IAAER's first international accounting congress to be held in South America. A special component of the two day conference will be a half day IFRS workshop co-hosted by the IASCF. All conference sessions will be held at the Universidade de São Paulo. The conference theme is Accounting internationalization: current and future trends. The conference will provide an excellent opportunity to meet and discuss relevant issues about accounting in different environments, different perspectives on accounting and different views for future development.

Papers in English, Portuguese and Spanish are welcome.

The following important topics will be addressed:

i) Management Accounting

Addresses research about instruments supporting the organizational planning and control process.

Main sub-areas include: Governmental Controllershship, Controllershship in the Third Sector, Controllershship applied to logistics, Accounting and Cost Analysis, Activity-Based Costing and Management (ABC/ABM), Economic Income Management, Budget Planning and Control, Management Control in Organizations, Technology and Information Systems, Investment Project Assessment, Logistic, Theory of Constraints and Auditing in Information Systems.

(ii) Accounting for external users

Addresses research related to accounting information for external users.

Main sub-areas include: accounting theory, IFRS, financial accounting, international and comparative accounting, social balance sheet (statement of value added, social environmental reports, human resource balance sheet and community service delivery), intellectual capital, public accounting – Governmental and Third sector,

Agribusiness, financial statement analysis, recognition of inflation effects, tax accounting and auditing.

(iii) Financial and stock markets

Covers research on conceptual and/or empirical aspects of the respective markets, as well as resource application from the perspective of past and/or projected business performance.

Main sub-areas include: corporate finance, valuation, risk management and quantitative methods applied to accounting.

(iv) Accounting Education and Research

Study of models, methods, techniques and instruments aimed at improving the teaching-learning process and the elaboration of scientific studies in all knowledge areas in Accountancy.

Deadline for submissions: 20 February 2009. For more information visit: <http://www.inscricaoonline.com.br/congressosp/eng/index.cfm>



4th International Conference Accounting and Management Information Systems AMIS 2009

Bucharest, at the Academy of Economic Studies
18-19 June 2009.



The Faculty of Accounting and Management Information Systems of the Academy of Economic Studies of Bucharest, Romania, in collaboration with the International Association for Accounting Education and Research (IAAER) and the Association of Chartered Certified Accountants (ACCA) and with contributions from International Accounting Standards Committee Foundation (IASC Foundation) announces the 4th International Conference Accounting and Management Information Systems AMIS 2009 to be held in Bucharest, at the Academy of Economic Studies, on 18-19 June 2009. Papers are invited in the broad areas of financial accounting, managerial accounting, auditing, financial analysis, management information systems and business law. Authors are invited to submit theoretical and empirical contributions, all of them being double-blind refereed.

Submission rules

Only full papers written in English can be submitted to the conference. Full papers should be directly submitted electronically on the conference website between 1 February-15 March 2009. Authors will be informed whether their paper has been accepted for presentation before 15 May 2009. Participants should register before 1 June 2009.

Special events

A Doctoral/New faculty consortium will be co-organized by the International Association for Accounting Education and Research (IAAER) and the Association of Chartered Certified Accountants (ACCA) before the conference, on 17 June 2009. A Paper Development Workshop will also be co-organized by these organizations within the Consortium to provide interested junior researchers with thoughtful advice from outstanding academics. More information and a dedicated Call for Papers will be made available soon.

A special IFRS for Private Entities session will feature among others Michael Wells - Senior Manager – Education Projects, IASC Foundation. Discussions and presentations will focus on the IFRS for Private Entities being developed by the International Accounting Standards Board (IASB). Information will also be provided on the free to download training material being developed by the IASC Foundation's education initiative to support the implementation of the standard. More information and the programme will be available soon on the conference website.

A special two and a half hour IFRS Teaching session will be

presented by Michael Wells - Senior Manager – Education Projects, IASC Foundation and Professor Donna Street of the University of Dayton and President of the IAAER. Discussions and presentations will focus on ideas to enhance the effectiveness of IFRS teaching. More information and the programme will be available soon on the conference website.

Publication outlets

Papers presented at AMIS 2009 will be made available to conference participants on a CD. The reviewers of the conference along with the editorial board of the Journal of Accounting and Management Information Systems (JAMIS) will select high-quality papers to be considered for publication in JAMIS upon compliance with the reviewers' comments. Conference organizers have extended the collaboration with the esteemed International Journal of Accounting and Information Management (IJAIM) published by Emerald. Several papers presented at AMIS will be selected for a review for and possibly published in IJAIM subject to acceptance by journal reviewers.

Conference fees

The conference fee of €150 per participant will include attendance at all conference sessions, the conference bag, all conference materials, lunches and coffee breaks, and participation at the Gala Dinner. A special fee of €100 will be charged to doctoral students.

For further information please visit our website www.cig.ase.ro/amis2009 or contact us by e-mail at amis2009@cig.ase.ro.

Co-Sponsored by:



With contributions from:



CONFERENCE ANNOUNCEMENTS & CALL FOR PAPERS

2009 AAA Southeast Regional Meeting

30 April-2 May 2009
The Inn at Ole Miss

Deadline for submissions: 1 February 2009

Paper submissions are invited on any topic relating to accounting and taxation.
Email submissions to: acdlf@olemiss.edu

We would like this to be one of the most highly attended Southeast Meetings ever. The campus is beautiful that time of year, and we will have great accommodations and excellent sessions. We look forward to seeing old friends and making new ones.

The location is the new Inn at Ole Miss, on the campus of The University of Mississippi. This hotel boasts new stylish rooms and is within steps of the historic Lyceum, which is the centerpiece of campus. Adjacent to the Lyceum is the largest accountancy library in the world. Come and see an original copy of PACIOLI from 1494.

Join us in Oxford, MS for the next American Accounting Association Southeast regional meeting.

Ole Miss is within easy driving distance of much of the Mid-South, and for those who fly, we plan to have free shuttle service from the Memphis International Airport.

2009 Regional President: W. Mark Wilder; acwilder@olemiss.edu

2009 Vice President and Program Director: Dale L. Flesher; acdlf@olemiss.edu

Sponsored by the University of Mississippi, home of the National Library of the Accounting Profession

15th Annual Mid-Year Conference and 5th Annual Doctoral/New

Faculty Consortium of the International Accounting Section of the American Accounting Association

12-14 February 2009
St. Petersburg's Beach, Florida

We are pleased to announce that the 2009 Midyear Meeting of the International Accounting Section (IAS) will be held in St. Petersburg Beach, Florida, on 12-14 February 2009, at the Tradewinds Island Resorts, 5600 Gulf Boulevard, St. Pete Beach, Florida. The Conference begins on Friday afternoon with an IASB update and discussion of IFRS developments in the U.S. and globally and continues on Saturday with a plenary session on Convergence to International Standards on Auditing and concurrent research sessions. Saturday also includes panel sessions by the International Accounting Education Standards Board (IAESB), the International Business, Economics and Accounting Collaborative Network (iBEACON) and the International Management Association (IMA). The Consortium begins on Thursday night and continues through Friday.

For more information, please see our web site:
<http://aaahq.org/international/index.html>.

14TH CONGRESS OF ACCOUNTING AND MANAGEMENT HISTORY & ACADEMY OF ACCOUNTING HISTORIANS 2009 RESEARCH CONFERENCE

Université Paris-Sud 11, Paris, France
26-27 March 2009

Conference Theme: History of Transportation Enterprises, Accounting, and Management Evolutions

The history of enterprises linked to transportation provides a better understanding of accounting evolution in the commercial and industrial realms as well as in the financial one. The debt owed by double-entry accounting to the ports of Genoa or Venice has long been recognised, beginning with the expansion of maritime trade in the 12th century. Yet much remains to be discovered.

The major railway-construction companies, shipyards, automobile and aircraft manufacturers that emerged over the last two centuries required new management control tools. Observing the reciprocal influence exerted on the development of the transportation industry and that of its management techniques enables us to put their current relevance into perspective.

The companies entrusted to exploit maritime, land, railway or airline networks made use of capital markets to insure their growth: accounting and financial reporting evolved to provide investors with reliable information. Retracing this history can shed light on the stakes involved, stakes that continue to be of contemporary concern.

Since its inception in 1995, the annual Congress of Accounting and Management History (JHCM) has become a "must" encounter for those interested in the temporal dimension of management problems. The Congress brings together management researchers and historians, along with sociologists, legal scholars and economists. For 2009, the Academy of Accounting Historians has chosen to link this event to its own annual research conference, which will add even greater international scope to the Congress.

For more information contact Cheryl McWatters at cheryl.mcwatters@ualberta.ca. Also see updated information at the Academy of Accounting Historians website: <http://accounting.rutgers.edu/raw/aah/>

Sponsored by: Academy of Accounting Historians, Francophone Accounting Association, the Laboratoire d'Histoire des

Entreprises des Sciences et des Techniques (LHEST), Université d'Evry and the Laboratoire de Pilotage Economique et Social des Organisations (PESOR), Université Paris-Sud 11

21ST ASIAN-PACIFIC CONFERENCE ON INTERNATIONAL ACCOUNTING ISSUES

Las Vegas, Nevada, USA
22-25 November 2009

Deadline for submissions: 15 May 2009

The Twenty-first Asian-Pacific Conference on International Accounting Issues will be held on 22-25 November 2009 in Las Vegas, Nevada, USA. The conference will provide an important forum for the interaction of different ideas and information between academicians and practitioners, in order to enhance the understanding of international accounting and business issues in various countries.

Papers should be submitted in English. All submissions must be received by 15 May 2009. Notification about the decision will be made by 30 June 2009.

Vernon Zimmerman Best Paper Awards:

The best three papers will each be awarded \$500US, to be selected by a panel of distinguished reviewers. In addition, the best doctoral student paper will also be awarded \$500US.

Continuing Professional Education Credits: Participants in past conferences have earned up to 20 hours of CPE credits.

For conference registration and hotel information, please visit www.apconference.org.

Conference Registration Fee:

Registration fee of \$300US per delegate
Special rate of \$150US for full time graduate students.

Registration fee includes:

- Reception

- 2 Luncheons
- 4 Coffee Breaks
- Gala Dinner (Banquet & Entertainment)
- Copy of Conference Program
- Admission to all Conference Sessions

The Conference will be held at THE HILTON HOTEL in Las Vegas. Rates for run of house rooms are \$79 (+tax).

For more information please contact the conference headquarters:

Dr. Ali Peyvandi or Miss Molly Eide

Asian-Pacific Conference on International Accounting Issues

Craig School of Business

California State University-Fresno

5245 North Backer Avenue

Fresno, California 93740, USA

E-mail: alip@csufresno.edu or

info@apconference.org

Tel: (559) 278-2921

Tel: (559) 278-2602

Fax: (559) 278-7336

Sponsored by UNLV and the Craig School of Business.

DBW special issue: Integration of Financial and Managerial Accounting

Deadline for submissions: 1 June 2009

"Die Betriebswirtschaft" (DBW), one of the most prestigious German research journals in the field of general management, will publish a special issue on Integration of Financial and Managerial Accounting. DBW's tradition goes back to 1908 when Heinrich Nicklisch, one of the founders of modern business administration in German-speaking countries, established the journal as "Zeitschrift für Handelswissenschaft und Handelspraxis".

Since the 1990s, the integration of financial and managerial accounting systems has become a subject of growing interest for scientists and practitioners alike. Capital market oriented or multinational firms increasingly challenge the traditional separation of financial and managerial accounting systems in continental Europe as they seek organisational advantages and cost

savings through unified accounting rules.

This trend towards integrated accounting systems as enforced by the spread of IFRS. As the prime goal of IFRS-based financial reports is to provide information for investors, IFRS apply concepts akin to those employed in models of managerial decision making and control. Nevertheless, according to the contrasting postulate 'different costs for different purposes', financial accounting data may not always be suitable for internal decision making or stewardship purposes.

The DBW special issue aims at a critical evaluation of current convergence trends including in-depth discussions of implications for internal decision making and control as well as for financial reporting to investors and other external users of accounting information. This comprises analyses of the various interdependencies between accounting, taxation and auditing. Topics to be dealt with could include but are not limited to the following:

- advantages and disadvantages of integrated accounting systems for decision making and performance measurement on different hierarchy levels
- international perspectives on the convergence of external and internal reporting
- demand for the integration of financial and managerial accounting, its potential benefits under IFRS and/or German GAAP and implications for auditing
- tax-related effects of integrated accounting systems
- history, motives, goals and context factors of converging accounting systems in continental Europe
- institutional issues, e.g. regarding the comprehensive organisation of a firm's finance and accounting function(s)

The proposed topics are open to the application of a wide array of scientific methods. Therefore we encourage the submission of analytical, empirical, experimental, socio-economic and behavioural studies.

Papers may be written in English or German.

They have to relate explicitly to the integration of financial and managerial accounting, be methodologically sophisticated and adhere to the standards of DBW in form and content. Author guidelines are available at www.dbwnet.de/. Submitted papers are subject to the usual DBW double-blind review process. The submission deadline is 1 June 2009. Papers should be submitted electronically as Word or PDF files to:

Schäffer-Poeschel
c/o Ms Marita Rollnik-Mollenhauer
Werastrasse 21-23
70182 Stuttgart
Germany
E-mail: dbw@schaeffer-poeschel.de

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Institute of Management Accountants (IMA)'s 2nd Annual Case Conference

7 June 2009
Denver, Colorado USA

Case Conference will be held in Denver, Colorado on 7 June 2009 in conjunction with its 90th Annual Conference & Exposition, 6-10 June 2009.

The goal of the conference is to bring together academics and practitioners to discuss cases relating to current issues in the field of management accounting, thus deepening and enhancing the perspectives of both groups of

attendees. Cases in any area of management accounting or related fields are invited.

The conference will also promote the collaboration of academics and practitioners in the development of real-world-based cases for use in the accounting curriculum.

Submission
of cases reflecting "real world" situations are preferred, as are cases jointly prepared (and presented) by an academic and practitioner. Fast Track Option Cases accepted for presentation at the conference will automatically receive a "fast-track" review for publication in the IMA Educational Case Journal unless otherwise requested by the author(s).

Submissions
All cases should be submitted electronically in MS-Word format to Raef Lawson, IMA's Director of Research (at IECJ@imanet.org) no later than December 19th, 2008.

Notification of acceptance to the conference will be made by December 31, 2008. Case presenters will receive a complimentary registration to both the Case Conference and the

Annual Conference & Exposition. Submissions should follow the IECJ's submission guidelines (available at www.imanet.org/IECJ), except that prior classroom usage of the case is not required. (However, this will be required for journal publication.) Any questions regarding the conference may be sent to IECJ@imanet.org. Manuscripts previously published or currently under review by other publications are not acceptable.

Overcoming financialisation and its crisis: ideas from and suggestions for accounting, economics, and law

Special "Mini-Conference" for 19th SASE Annual Meeting, Paris, 16-18 July 2009

To be jointly hosted by SASE Research Networks:
H (Market, Firms and Institutions)

D (Occupations and Professions)
K (Law and the Social Sciences)
www.sase.org

Convened by: Yuri Biondi
Tenured Researcher (Research Fellow) at the Cnrs (www.cnrs.fr) Affiliated Professor at the Cnam (www.cnam.fr) <http://yuri.biondi.free.fr/>

Behind the ongoing financial crisis worldwide lies the whole system of management, governance and regulation driven by financialisation that has long dominated. This system and its featuring elements are nowadays under strict scrutiny: marked-to-market accounting, shareholder value governance and primacy over business strategies and development of firms, unbounded legal-financial engineering and securitisation, value-at-risk and market-based financial intermediation, just to name some. They raise evergreen issues of stability, accountability and sustainability.

The current impasse concerns then the role of finance in economy and society, and questions finance-driven architectures and regulatory frameworks, public policies and business strategies, as well as related instruments and practices of governance and management. The special session aims to contribute to the joint understanding of these matters by convening scholars from different perspectives and disciplines to address issues of accounting, economics and law raised by financialisation and its crisis.

Contact and submissions:
Proposals have to be submitted both to yuri.biondi@free.fr and through the www.sase.org web site (please choose the appropriate mini-conference theme).

Deadline for submissions:
Submission of long detailed abstracts, biography, research summary are due 15 January 2009. Applicants will be notified of acceptance by 1 March 2009.

The 5th Annual Workshop on "ACCOUNTING IN EUROPE"

10-11 September 2009

University of Catania, Italy

Deadline for submissions: 5 June 2009

Following the successful workshops in Regensburg, Milton Keynes, Paris and Lund, the European Financial Reporting Research Group (EUFIN) in cooperation with the journal *Accounting in Europe* (www.eaa-online.org) are pleased to announce a 5th Workshop, this time taking place at University of Catania in southern Italy. The workshop is an opportunity for practice and academia to meet to discuss contemporary issues related to the ongoing efforts to harmonise accounting in Europe, with a special focus on the application of International Financial Reporting Standards.

The workshop is likely to be of value to those who are interested in the harmonisation of accounting in Europe, the regulation of financial accounting and the process of change in accounting and accounting regulation, as well as the internationalisation of accounting generally.

Papers are invited on any aspect of European accounting and auditing topics, but with particular emphasis on financial reporting and IFRS.

Those wishing to offer a paper to be considered for presentation at the workshop should submit their full paper (including an abstract) before 5 June. Submitted papers will be subject to a blind review process.

The workshop will take place at the University of Catania, in Sicily (Italy), on 10-11 September 2009.

Contact information:

For information about the Workshop:

Giuseppe Davide Caruso
Area di Economia Aziendale
Faculty of Economics
University of Catania
95100 Catania Italy
gdcaruso@unict.it

For general information on EUFIN: www.essec-kpmg.net/fr/fr/eufin/index.html

ACCOUNTING EDUCATION: an international journal

Call for papers for a themed issue on Audit Education

Deadline for submissions: 15 December 2009

Accounting Education: an international journal invites submissions for a themed issue on the topic of audit education. Audit professionals are valued members of society who are expected to be both skilled and ethical decision makers. There are also expectations as to their knowledge in accounting and the profession, computers and systems, law, regulation, risk management and team-building. Engaging learners in such skills and responsibilities is important for our future economic, social and political well-being. Yet, despite its importance, audit education is perhaps an unheralded field. We look forward to sharing knowledge that the academic community can provide about this important topic.

Submissions should be original work which combines in some manner audit or assurance and education or training. The editors are open to quality research in any paradigm including, for example, field or experimental investigations, archival or survey research, interpretive or critical studies and case study research. Assessing practice is a global challenge, so we also encourage international studies. The following list is indicative of topics of interest but is not intended to be exhaustive:

- Education
- Training
- Educational standards
- Learning
- Audit decision-making and/or ethics
- Audit risk or audit evidence
- Audit history, law or regulation
- Audit profession
- Internal, VFM or other special audits
- International audit practice or regulation
- Reports or opinions
- Audit control systems or analysis
- Audit sampling
- Analytical procedures
- Other assurance services

The deadline for submissions is 15 December 2009, with publication currently scheduled for late 2010. Early submissions are welcome, and potential contributors are encouraged to notify us of their interest. Submissions should be made electronically in accordance with AE's policies and style and sent to either guest editor:

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Department of Accounting
University of Waikato
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NEW ZEALAND
kvp@waikato.ac.nz

Dr Elizabeth Monk
School of Accounting & Finance
University of Dundee
Dundee, DD1 4HN
Scotland, UK
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COSMOS Submission Deadlines:

Volume 21, No. 1: 25 May 2009. All materials should be limited to one page in length, and formatted in microsoft word. Submissions should be sent to Lee Radebaugh (radebaugh@byu.edu) as an e-mail attachment. Please do not fax materials.

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