

NEWSLETTER 19: 1/2022

IAAER WORLD CONGRESS

See you in Paris in December

Supporting the mission of the IAAER, we organize a World Congress every four years. The Congress comprises plenary presentations, symposia, concurrent paper sessions and is a gathering of accounting academics and practitioners worldwide.

Exceptionally good papers

are welcomed for submission for a fast-track review in Journal of International Financial

Management and Accounting.

Submissions are welcome on all topics in accounting (including financial accounting, managerial accounting, auditing, taxation, education, governance, and

sustainability). Papers may apply any suitable methodological approach, including archival, experiments, qualitative and other.

All papers should be submitted via the online submission system of the Congress. A Congress website will soon be available. Additional

1 - 2 DECEMBER
IÉSEG SCHOOL OF
MANAGEMENT
PARIS, FRANCE
information on the
Congress
can be found
on our <u>website</u>.
Only full papers

will be considered. Submitted papers are subject to blind review by two referees.

ACCA IAAER SCHOLARS PROGRAM Funding provided by ACCA Global

We are pleased to announce the first ACCA / IAAER Scholars Program. This program aims to strengthen the accountancy profession by providing intensive mentoring and other support for carefully selected accounting academics in emerging/transitional economies.

<u>Program benefits:</u> The ACCA/IAAER Scholars program will provide up to five Scholars with financial support, up to £3000 for each of two years, to attend and participate in high quality IAAER-linked workshops and conferences including the 14th IAAER World Congress of

ABOUT IAAER

The IAAER promotes excellence in accounting education and research on a worldwide basis to maximize the contribution of accounting academics to the development and maintenance of high quality, globally recognized standards of accounting practice.

www.iaaer.org

To suggest content for future editions of our Newsletter please contact our VP Communications, Elmar Venter, at elmar.venter@up.ac.za

Accounting Educators and Researchers to the held in Paris, France on 1-2 December 2022. Scholars will use these occasions to gain knowledge (by attending technical sessions) and to expand their international networks.

Each Scholar will be assigned an internationally recognized accounting researcher and educator as a mentor. Mentors will provide information and support on any matter related to research, teaching, curriculum development and making connections to the profession. All program mentors will be available to work as needed with all Scholars, thereby providing additional networking opportunities and sources of information and support.

The goal of intensive mentoring is to enable Scholars to take on more ambitious research and teaching projects with greater confidence, greater skill and greater likelihood of success. Scholars will aim to develop their own research and teaching capabilities to the fullest practicable extent and to solidify their professional relationships with the program mentors and with IAAER and its institutional, university and individual members. Scholars will also be tasked with strengthening relations between their universities and the profession including specifically professional accountancy organizations like ACCA and working within the educational system to foster improvement in the way students are educated for the accountancy profession.

<u>Application/nomination and selection process:</u> ACCA and IAAER invite both applications and nominations for this program. Applicants/nominees should hold a PhD in Accounting, hold the rank of Assistant or Associate Professor or equivalent at universities in transitional/emerging economies and should have published at least one paper in a journal rated B or better on the <u>Australian Business Deans Council Journal Quality List</u>.

An application/nomination package should include a current vita, statement of interest in the Scholars program from the applicant or nominee, one letter of recommendation (which could be from the nominator of a nominee) that explains why the applicant/nominee is appropriate for this program, and one or more research papers.

Selection of up to five Scholars will be made by a committee of internationally recognized accounting researchers and educators who are IAAER members. Applications/nominations and questions about the program should be sent to IAAER's Director of Research and Educational Activities, Professor Donna L. Street (dstreet1@udayton.edu).

The deadline for receiving applications/nominations is 15 April 2022. The official launch of the program will be on 30 April 2022 when the ACCA and IAAER will announce the selection of the five Scholars and the appointment of their mentors.

ACCA UPDATES

Survey and current developments

1. As education continues to embrace technology and tools to help accelerate learning, we want to hear about your experiences of using educational technology (EdTech). EdTech can be defined as anything from accessing online learning and assessment, to using virtual reality (VR) or simulation. Association of Chartered Certified Accountants (ACCA) is conducting a global survey on the use of Edtech. The findings will inform a report to be published in September 2022. We would love to hear the views of educators like yourselves to inform this study. If you have used or have considered using technology for your learning or teaching of accounting and finance, please complete this 10-minute survey. If you haven't used EdTech before but have opinions about its role in professional education and development, we want to hear from you too. Your inputs can inform ACCA's approach and practice, as well as learnings for the wider accountancy education community. All individual responses will be treated anonymously unless you give permission to identify and/or share your answer(s) at the end of the survey. Participate in the survey here.

2. The theme for discussion at the latest ACCA Education Global Forum, to which IAAER contributed, was climate action and the role of the accountancy profession. This <u>article</u> outlines the changes being made by organizations to recognize and address climate matters, coverage of climate matters within accounting and finance curriculum, and a further call for action by accountancy educators.

OTHER NEWS

- 1. The leadership of the International Auditing and Assurance Standards Board (IAASB) and IAAER hold biannual meetings. The next meeting is scheduled for May 2022.
- On 26 April 2022 members of the IAASB board and staff will meet with IAAER member Professor Derek Barr-Pulliam to discuss his recently published literature review, <u>The effects of person-specific, task, and environmental factors on digital transformation and innovation in auditing: A review of the literature.</u>
 Professor Barr-Pulliam and his coauthors prepared the paper in response to a request from IAAER on behalf of the IAASB.
- 3. Upcoming IAAER sponsored conferences:
 - 24 25 May 2022: Francophone Accounting Association Congress, Bordeaux (France)
 - 6-7 June 2022: IAAER ACCA Central and Eastern European Emerging Accounting Scholars Research Workshop, Bucharest (Romania)
- 4. The International Ethics Standards Board for Accountants (IESBA) produces a quarterly eNews publication (most recent) highlighting their recent work. They also published Frequently Asked Questions on the recently released fees revisions to the IESBA code.
- 5. The Public Interest Oversight Board (PIOB) recently released a <u>call for nominations</u> for volunteer board members of the IESBA and the IAASB.
- 6. The IFRS Advisory Council held a virtual meeting in January 2022. A webcast of this meeting is available online.
- 7. The International Panel of Accountancy Education has established the following innovation teams to advance accounting education:
 - ESG Innovation Team
 - International Education Standards and their Fitness for Purpose Team
 - Future of Learning Team
 - Public Sector Team
 - Standard Setting and Boards Collaboration Team
- 8. Information on IFAC's Advancing Accountancy Education initiatives is available here.