

INTERNATIONAL
ACCOUNTING SECTION
of the



American
Accounting
Association

FORUM

INTERNATIONAL ACCOUNTING

NO. 95

Fall 2008

EDITOR: Jeannie J. Harrington
Middle Tennessee State University

PRESIDENT'S MESSAGE

Greetings! It is an honor to represent you this coming year. We have important work to do this year, and each of you can play a part in the success of the section and of AAA.

Special thanks to Jenice Prather Kinsey for her leadership over this past year. Jenice moved the section forward, leading with a joyful spirit and strong sense of service.

Thanks to Mary Tokar, KPMG International Financial Reporting Group, London, for her energetic and insightful work on behalf of the section. Mary's contributions were significant during her two years of service, and include organizing and leading CPE sessions, speaking at the Doctoral Consortium and other AAA meetings. We are sad to see Mary depart her executive post, but pleased that Steven Krohn of KPMG's International Capital Markets Group, New York, will serve in the coming years. Already active in the section, Steve co-led an IFRS CPE in Anaheim, along with Paul Munter, KPMG Department of Professional Practice, and Ian Hague of the Canadian Accounting Standards Board.

Speaking of the August annual meeting, thanks to Greg Burton, chair, and Gary Braun, co-chair. They, along with their committee, arranged the many panels, research sessions and workshops of the meeting. I deeply appreciate the work of the presenters, reviewers, discussants and moderators who helped to make the meeting a success.

Looking ahead, our 2009 midyear meeting is scheduled for February 12-14th, St. Petersburg Beach, Florida. The meeting will be held at a beachside resort, where you are invited to join members of the section in presenting your research, learning about others research, attending an IFRS CPE (built in to the conference) and taking part in social events. Betsy Gordon and her committee co-chairs are working hard to make this meeting one of the best ever, and Carolyn Callahan is organizing the doctoral consortium that leads up to the meeting.

I encourage you to peruse the list of section committees and chairs, and to contact the chair of any committee for which you have a nomination (e.g., outstanding dissertation, service, educator awards) or for a committee for which you have a suggestion, or would like to provide service. Service is a big part of what we do, and service pays us back in the form of contribution, satisfaction and networking with our colleagues.

Cheryl Linthicum



Cheryl Linthicum

INDEX

President's Message.....	1
Regional Meetings.....	2
Country Practice - China.....	3
IAS Organizational Structure.....	5
Annual Meeting Minutes:	
Officers.....	12
Business Meeting.....	14
Award Winners.....	22
Call for Nominations.....	28
Have You Seen...?.....	32

(continued on page 2)

International Accounting *Forum*
Published Triannually
Middle Tennessee State University
Department of Accounting, Box 50
Murfreesboro, TN 37132, USA

President's Message *(continued from page 1)*

Plan now to attend the 2009 Midyear Meeting – St. Petersburg Beach, Florida – February 12 - 14!



Outgoing President Jenice Prather-Kinsey receiving a plaque from Incoming President Cheryl Linthicum for her outstanding service during 2007-2008.

AAA Regional Meetings, 2009

Please support your regional meetings. Present a paper or volunteer to serve on a panel. Remember you may present the same paper at two different AAA meetings. Regional meetings are great venues for Doctoral Student papers; please encourage your doctoral students to take advantage of these opportunities. For further information, please contact Gia Chevis at Gia_Chevis@Baylor.edu or the appropriate IAS Regional Meeting Coordinator. (listed on page 10).

Mid-Atlantic – Long Beach, New Jersey (April 23-25, 2009), Deadline: January 15, 2009

Midwest – St. Louis, Missouri (April 16-18, 2009)

Northeast – Cambridge, Massachusetts (November 5-7, 2009)

Ohio – Geneva-on-the-Lake, Ohio (May 7-9, 2009), Deadline: March 1, 2009

Southeast – University, Mississippi (April 30-May 2, 2009), Deadline: February 1, 2009

Southwest – Oklahoma City, Oklahoma (February 24-28, 2009)

Western – San Diego, California (April 23-25, 2009), Deadline: February 2, 2009