

INTERNATIONAL
ACCOUNTING SECTION
of the



American
Accounting
Association

FORUM

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Middle Tennessee State University

PRESIDENT'S MESSAGE

Hello Colleagues,

I continue to be amazed at the vibrancy and success of our International Accounting Section (IAS). This is why I have enjoyed being president of the section during 2007-2008 and look forward to continuing my service as past president in 2008-2009. Thank you for your participation and support of our section. I am sincerely appreciative of your dedication to making this a record breaking year for IAS. We have had the largest number of midyear meeting and doctoral new faculty consortium registrants, the second largest dollars of contributions to the "Gift Membership" fund, the first midyear CPE workshop, the largest number of annual meeting paper submissions and the first annual meeting IAS mini plenary in our history. These milestones were achieved from talented professors and researchers converging from around the world for the good of the profession. Congratulations to all of you for your hard work in making these successes.

I appreciate the marvelous work of Greg Burton in Chairing the IAS Annual Meeting Committee and Eva Jermakowicz in Chairing the CPE Committee. Please go to the AAA website to learn of the numerous international forums, concurrent sessions, mini plenary panel and CPE workshops. Greg received and had to coordinate reviews for 158 paper submissions, approximately 46 more than last year. Thanks to those of you that volunteered to review papers, discuss papers and moderate sessions for the annual meeting. There were 99 papers accepted for presentation. The International Accounting Section has 40 total sessions at the annual meeting: one mini-plenary session, 6 panel sessions, and 33 concurrent paper sessions. The mini plenary session is supposed to be scheduled at a time when we have no other international accounting section meetings (i.e., concurrent paper sessions or panel sessions) and in a room with a larger capacity than most concurrent sessions. Our mini plenary session is entitled "Challenges of Regulators and Practitioners if IFRS is Adopted for Domestic Issuers." Mini plenary panel members include Robert Herz,



Jenice Prather-Kinsey

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

Chairman of FASB; Julie Erhardt, Deputy Chief Accountant-Office of the Chief Accountant-International of the SEC; Paul Munter, Partner with KPMG; and Paul Cherry, Chairman of the Canadian Accounting Standards Board. Our own Cheryl Linthicum, SEC Fellow and Accounting Professor at the University of Texas at San Antonio, will be the discussant. Please plan to attend this mini plenary on Tuesday, August 5, beginning at 10:15 a.m. Last but not least, Eva Jermakowicz has planned four CPE sessions: Saturday, August 2, 1:00–4:00 p.m., “IFRS–US GAAP Comparison;” Sunday, August 3, 8:00–11:30 a.m., “FASB/IASB Update – Part 1;” Sunday, August 3, 1:00–4:30 p.m., “FASB/IASB Update–Part 2;” and Sunday, August 3, 8:00 a.m.–11:30 a.m., “Incorporating International Financial Reporting Standards (IFRS) in Intermediate Financial Accounting—How to Proceed.” Between Greg and Eva, our learning and faculty development agendas are full of valuable faculty development opportunities. Greg and Eva, thank you for your untiring and loyal commitment to the section.

I invite you to join us for the Section luncheon on Monday, August 4, 2008, where you will have an opportunity to meet colleagues and learn of ways to get involved in the section. We are privileged to have Mary Barth of the International Accounting Standards Board as our luncheon speaker. At the luncheon we will be recognizing the recipients of the outstanding service award, outstanding dissertation award and outstanding educator award. Special thanks go to Paul Herz, Sidney Gray and Stephen Zeff, respectively, for chairing these selection committees. Cheryl Linthicum will succeed me as President of the section and will be announcing her agenda. Our luncheon is an event that you don't want to miss.

You should plan to attend the IAS business meeting on Monday, August 4th, from 2:00 – 3:30 p.m. At the business meeting, Robert Larson, chair of the Advisory Board, will be recommending bylaw changes and Andy Lymer will be unveiling and demonstrating our new webpage. Committee chairs, directors and coordinators will be reporting on their activities for 2007-2008. Donna Street will present the nominations for 2008-2009 officers. Moreover, Ian Hague will present the treasurer's report including midyear inflows and outflows and the 2008-2009 budget.

I encourage each of you to view our webpage to keep updated with the developments at IAS. Andy Lymer has worked hard with his assistants to develop a more interactive and informative webpage that articulates with the AAA webpage. Further, we must thank George Gamble for the “education materials” section that includes the international accounting syllabi used by our colleagues from around the world. Moreover, I appreciate the work of Jeannie Harrington, Editor of *Forum*. Jeannie has included a copy of the annual meeting program for the International Accounting Section in this issue of the *Forum*. I sincerely appreciate the work of Ken Ferris in editing the *Journal of International Accounting Research*, Gary Meek in guest editing the Section's special issue of *Issues in Accounting Education* and Tim Doupnik for chairing the Publications Committee.

I especially want to thank Donna Street and the IAAER for jointly holding the Midyear meeting with IAS, Carolyn Callahan for coordinating the exemplary 2008 Doctoral/New Faculty consortium and Betsy Gordon and Tony Kang for coordinating the outstanding 2008 Midyear meeting. I have received many compliments from participants and registrants at these meetings. Cheryl Linthicum, President-elect, has planned our **2009 Midyear** meeting to be in St. Petersburg Beach, Florida, at the Tradewinds Grand Hotel from **February 12-14, 2009**. Mark your calendars so that you will not miss this meeting.

Finally, I appreciate the hard work of Stella Fearnley, chair of International Relations; Myungsun Kim, chair of Regional Programs; Norlin Rueschhoff, Section Historian, Patricia Poli, chair of Strategic Planning, and my Regional Chairs: Obeua Persons, John McGowan, Steven Fritsche, Ran Barniv, Lisa Owens, Murphy Smith and Meihua Koo.

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President's Message *(continued from page 2)*

I hope that all of you are enjoying your summer. I am from Missouri and this spring and summer have managed to stay above water. I have enjoyed how this section brings together colleagues from across the world in a forum where we learn from each other and develop close friendships along the way. I appreciate everyone for their commitment and support of the Section. Thank you for allowing me to serve as president of the International Accounting Section this past year. I hope to see all of you in Anaheim.

Cheers,

Jenice Prather-Kinsey
President, International Accounting Section
American Accounting Association

**International Accounting Section
Forum Deadlines, Suggestions, Comments for 2008/09**

**Fall 2008 Issue - September 30, 2008
Spring 2009 Issue – February 28, 2009
Summer 2009 Issue - June 15, 2009**

Any comments and suggestions you have to make the *Forum* more informative and enjoyable are appreciated. Please submit comments and items for publishing via email using a Microsoft Word Times New Roman 12 font format file as an attachment. Submit to Jeannie Harrington at jharrington@mtsu.edu. If sending materials please send to:

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