



**American
Accounting
Association**

International
Accounting

NEWSLETTER No. 119 [September 2021]

The FORUM, Newsletter of the International Accounting Section

Table of Contents

[President's letter – September 2021](#)

[Recent IAS Activities – The 2021 Annual Meeting](#)

[Award Winners Announced at the 2021 Annual Meeting](#)

[IAS Conference Announcement – The 2022 IAS Midyear Meeting](#)

[The 2021-2022 IAS Officers, Committee Chairs, and International Liaisons](#)

[Minutes from the IAS Committee Chairs Meeting at the 2021 Annual Meeting](#)

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President's Letter – September 2021



Dear Current, and Future, Members of the International Accounting Section,

I will focus the majority of this letter on professional matters related to the section. However, I want to first send condolences, on behalf of the International Accounting Section, to all who have suffered personal loss during the last year and a half. The generosity of our members, the donation of their service and energy to the section, and the efforts to support each other provides the foundation of our section. Losses to any of the members of the Section are losses to us all. However, as we continue through these difficult times, I am confident that foundation will provide the Section the strength to support its members and to provide valuable resources and opportunities for Section members to advance their research, teaching and practice activities.

2020-2021 Activities

The commitment, energy, and creativity of our section members are reflected by the Section's excellent accomplishments over the last year. First, despite an extensive period of uncertainty regarding the format of the 2020 IAS Midyear Meeting, and the eventual need to convert to a virtual format, Co-Chairs Hong Kim Duong and Sydney Shu, with the support of Judy Beckman, coordinated a very successful meeting, including a productive PhD Student/New Faculty Consortium coordinated by Maria Vulcheva. A notable feature of the meeting was Kim's and Sydney's leveraging of the virtual format to schedule sections outside of the traditional 8am to 5pm local time format, enabling participants all over the world to present papers and attend sessions that were sensitive to their time zones.

A very successful eighth annual *JJAR* Conference was also held virtually in June 2021. The conference was packed with two days of incredible sessions including over 80 paper presentations, multiple insightful panels, and keynote speaker Charles Lee. And, again, the conference leveraged the virtual format to provide a more inviting conference to attendees worldwide, with sessions ranging from 8am EDT to after 9pm EDT over two days. Congratulations to Agnes Cheng, *JJAR* Conference Planning Committee Chair, Stephen Lin, *JJAR* Editor, and the *JJAR* Conference Planning Committee Members: Greg Burton, Betsy

Gordon, Samir Trabelski, and Joanna Ho for a successful conference. A special thanks goes out to the University of Memphis Crews School of Accountancy for sponsoring the Conference.

The 2020-2021 year also saw the introduction of the International Accounting Section Webinar series which provided section members an opportunity to participate in research seminars focused on international accounting research despite the inability to travel. Thanks go out to Cristina Florio and Minna Yu, Co-Chairs of the Section's International Relations Committee for their investments in the webinar series, and to Helen Kang for hosting the webinars scheduled at times more appropriate for our members in Asia, Australia, and New Zealand.

At this year's AAA Annual Meeting, IAS Annual Program Co-Chairs John Wang and Brigitte Muelmann organized a strong program on behalf of the Section. The program included six excellent panels covering research, teaching, and practice issues, and seven concurrent sessions including 28 research paper presentations. A special thanks goes out to the 86 section members who volunteered to serve as reviewers, discussants, and moderators. During the Annual Meeting, Section award winners were announced at the Section's business meeting. Please join me in congratulating the following winners.

- Amanda Sanseverino – winner of the Outstanding International Accounting Dissertation Award
- Anne Wu – winner of the Outstanding International Accounting Educator Award
- Eva Jermakowicz – winner of the Ian Hague Award for Outstanding Service to the Section
- Paul Andre, Andrei Filip, and Rucsandra Moldovan – winners of the *JJAR* Best Paper Award
- Felipe Bastos Gurgel Silva, Wei Zhang, and Shuo Yang- winners of the *JJAR* Excellence in Reviewing Award

In addition, John and Brigitte awarded Excellence in Reviewing Awards for the 2021 Annual Meeting to: Tao Chen, Meeok Cho, David Godsell, Humayun Kabir, Charles Oberweiser, Janean Rundo, Maria Rykaczewski, Emily Shafron, and Laura Swenson.

In addition, with a very short timeline, the Section prepared a formal response voicing section members' concerns regarding the "Model Curriculum" unveiled by the AICPA and NASBA in June of 2021. A non-exhaustive list of the concerns voiced in that letter includes: the inappropriateness of outside organizations developing curricula in lieu of faculty and universities, the lack of discussion of critical thinking skills, the lack of inclusion of alternative accounting frameworks such as IFRS, and no reference to a conceptual framework. Thanks go to Judy Beckman, Gia Chevis, Giorgio Gotti, Elaine Henry, Gerlando Lima, Asheq Rahman, and Laura Swenson for their contributions to this response.

Outlook for 2021-2022

Planning for the 2022 IAS Midyear Meeting is ongoing. If you have not already done so, please submit your paper or panel proposal for the midyear meeting prior to the September 15th deadline. Please also add the January 27-29 Midyear Meeting, in Las Vegas, NV, to your plans.

Finally, volunteer to serve as a reviewer, discussant, or moderator for the meeting if you are able. You can volunteer online through the online submission system, or by emailing me, or the Midyear Meeting Co-Chairs Hong Kim Duong and Chuong Do.

I also encourage you to read through the International Accounting Section News and Updates emails circulated by the AAA twice a month to be aware of additional events the Section will be coordinating this year. The information in these emails is important and timely, including calls for nominations for Section Awards and the Section's Elections. Please respond to those calls and nominate section members who you believe are deserving of the Section's awards and who you believe would make strong leaders for the Section.

In addition, thanks to the hard work of the Section's Communications Co-Directors, Ya-wen Yang and Weishi Jia, the *Forum* newsletter for September 2021 is now available on the Section's website. Among other things, you will find a list of Section officers, committee chairs, and international liaisons in the *Forum*. In the face of a global pandemic, we will need to remain flexible and creative in the coming year. However, I am confident that the investments of all of those serving the section will result in a successful and rewarding 2021-2022 Section year, including creative leveraging of the lessons learned over the last year. I hope that the Section provides you with opportunities, resources, and inspiration over the coming year and look forward to seeing all who can travel safely at the 2022 IAS Midyear Meeting.

Sincerely,

Bowe

Bowe Hansen
President, AAA International Accounting Section
Associate Professor
Virginia Commonwealth University

Recent IAS Activities – 2021 Annual Meeting

The 2021 Annual Meeting was successfully and virtually held on August 2-5, 2021. The International Accounting Section's program was sponsored by the International Accounting Association and organized by the co-chairs, Brigitte Muehlmann (Babson College) and John Wang (University of Cincinnati). There were 7 concurrent sessions with 28 paper presentations and 6 panel discussions, covering topics such as sustainability (ESG) reporting and assurance, the implication of XBRL in research and teaching, editors' and researchers' perspectives on the directions of international accounting research, international accounting curriculum, and the influences of users on the financial reporting system. There were 86 reviewers, 61 discussants, 27 moderators, and about 450 attendees in the concurrent sessions and panel discussions of the International Accounting Section at the virtual annual meeting.

Award Winners Announced at the 2021 Annual Meeting

The 2021 IAS's program at the AAA Annual Meeting was organized by co-chairs, Brigitte Muehlmann and John Wang. At the Section's business meeting, the following award winners were announced:

Outstanding International Accounting Dissertation Award:
Amanda Sanseverino, Manhattan College

Outstanding International Accounting Educator Award:
Ann Wu, National Chengchi University (Taiwan)

Ian Hague International Accounting Section Outstanding Service Award:
Eva Jermakowicz, Tennessee State University

IAS Annual Meeting Excellence in Reviewing Award:
Tao Chen, Nanyang Technological University
Meeok Cho, Seoul National University
David Godsell, University of Illinois at Urbana-Champaign
Humayun Kabir, Auckland University of Technology
Charles Oberweiser, University of Missouri – Columbia
Janean Rundo, University of Cincinnati
Maria Rykaczewski, Arizona State University
Emily Shafron, Texas A&M University
Laura Swenson, University of Wisconsin – Milwaukee

Journal of International Accounting Research Best Paper Award:
Paul Andre, HEC Lausanne
Andrei Filip, ESSEC Business School
Rucsandra Moldovan, Concordia University

Journal of International Accounting Research Excellence in Reviewing Award:
Felipe Bastos Gurgel Silva, University of Missouri – Columbia
Wei Zhang, University of Massachusetts Amherst
Shuo Yang, The Hong Kong Polytechnic University

PhD Student Travel Grant Recipients:
Luke Phelps, Queen's University

IAS Conference Announcement – The 2022 IAS Midyear Meeting

The 2022 IAS Midyear Meeting in Las Vegas, Nevada, January 27-29, 2022

The IAS Midyear Meeting will be held in-person during January 28-29, 2022, at the Sahara Las Vegas in Las Vegas, Nevada, preceded by the IAS Doctoral/New Faculty Consortium on January 27, 2022. Submissions of international accounting research papers, cases, and/or panel proposals are invited.

Click [here](#) for more information about the meeting and paper submissions.

The 2021-2022 IAS Officers, Committee Chairs, and International Liaisons

OFFICERS		
President	Bowe Hansen	Virginia Commonwealth University
Vice-President - Academic (President-Elect)	Gia Chevis	Baylor University
Vice-President - Practice	Tom Young	KPMG
Past President	Judy Beckman	The University of Rhode Island
Secretary	Helen Kang	UNSW Sydney Australia
Treasurer	Lucy Chen	Villanova University
Section Historian	Robert K Larson	University of Cincinnati
Council Representative(s)	Chris Skousen	Utah State University
Communications Co-Director	Ya-wen Yang	Wake Forest University
Communications Co - Director	Weishi Jia	Cleveland State University
CHAIRPERSONS		
Advisory Board Chair	Elizabeth Gordon	Temple University
Nominations Committee Chair	Elaine Henry	Stevens Institute of Technology
Publications Committee Chair	Agnes Cheng	Hong Kong Polytechnic University / University of Oklahoma (transition)
JiAR Editor	Stephen Lin	University of Memphis
Annual Program (2022) Co-chair	Jay Lee	University of Massachusetts - Boston
Annual Program (2022) Co-chair	Elizabeth Gutierrez	Universidad De Chile
MidYear Meeting (2022) Co-chair	Hong Kim Duong	Old Dominion University
MidYear Meeting (2022) Co-chair	Chuong Do	University of Nevada - Reno
MidYear Meeting (2022) Doctoral Consortium	Linda Myers	University of Tennessee
JiAR Conference Planning Chair	Agnes Cheng	Hong Kong Polytechnic University / University of Oklahoma (transition)
Continuing Education Co-Chair (CPE)	Lydia Didia	Jackson State University
Continuing Education Co-Chair (CPE)	Abiodun Isiaka	University of Regina
Membership Chair	Stephani Mason	DePaul University
Practice Issues Committee Co-chair	Tom Young	KPMG
Practice Issues Committee Co-chair	Maria Rykaczewski	Arizona State University
Regional Programs Chair	Recep Pekdemir	University of Wisconsin - Lacrosse
Research Committee Chair	David Godsell	University of Illinois
Teaching and Curriculum Co-chair	Mohammad Nurunnabi	Prince Sultan University - Riyadh
Teaching and Curriculum Co-chair	Laura Swenson	UW- Milwaukee
Outstanding Dissertation Award	John Wang	University of Cincinnati
Outstanding Educator Award Chair	Mahendra Gujurathi	Bentley University
Outstanding Section Service Award	Giorgio Gotti	University of Texas Rio Grande Valley
PhD Student Travel Grant Committee Chair	Tami Dinh	University of St.Gallen
International Relations Co-chair	Assma Sawani	University of Colorado - Colorado Springs
International Relations Co-chair	Cristina Florio	University of Verona (Italy)

COUNTRY LIAISONS		
Australia	Richard Morris	University of New South Wales
Brazil	Marcelo Moraes	University of Sao Paulo
Canada	Samir Trabelski	Brock University
Chile	Elizabeth Gutierrez	Universidad De Chile
China	Xiaohui Qu	Xiamen University
Hong Kong	Byron Song	Hong Kong Baptist University
Italy	Claudia Imperatore	Universita Bocconi
Japan	Keishi Fujiyama	Kobe University
New Zealand	Asheq Rahman	Auckland University of Technology
Russia	Anna Vysotskaya	National Research University Higher School of Economics
Saudi Arabia	Mohammad Nurunnabi	Prince Sultan University - Riyadh
Switzerland	Tami Dinh	University of St. Gallen
Taiwan	Shun-Zen Liu	National Taiwan University
Thailand	Kriengkrai Boonlert-U-Thai	Chulalongkorn University
UK	Ana Marques	Norwich Business School - University of East Anglia

Minutes from the IAS Committee Chairs Meeting at the 2021 Annual Meeting

American Accounting Association

International Accounting Section Committee Chairs Meeting – 2021 Annual Meeting

Monday 2nd August 2021 7:00-8:00pm EDT (GMT-4) via Zoom

Attendees

Officers: Judy Beckman (President), Bowe Hansen (VP-Academic), Gia Chevis (Treasurer), Mahendra Gujarathi (Council Representative), Rob Larson (Historian), Elaine Henry (Past President), Helen Kang (Secretary), Lucy Chen (incoming Treasurer)

Committee Chairs: John Wang (Annual Program Co-Chair), Brigitte Muehlmann (Annual Program Co-Chair), Sydney Shu (Mid-year Conference Co-Chair), Hong Kim Duong (Advisory Board, Mid-year Conference Co-Chair), Agnes Cheng (Publications Committee Co-Chair/JIAR Conference Planning Chair), Steve Lin (Nominations Committee Chair), David Godsell (Research Committee Chair), Asheq Rahman (Teaching and Curriculum Co-Chair), Laura Swenson (Teaching and Curriculum Committee Co-Chair), Ya-Wen Yang (Communications Director), Wayne Thomas (Outstanding Educator Award Chair), Giorgio Gotti (Outstanding Service Award Committee Chair), Christina Florio (International Relations), Richard Morris (Country Liaison – Australia), Elizabeth Gutierrez (Country Liaison – Chile), Mohammad Nurunnabi (Country Liaison – Saudi Arabia), Byron Song (Country Liaison – Hong Kong)

1. Call to Order – Judy Beckman

Judy Beckman started at 7:02pm and thanked all for attending the meeting. She acknowledged that there was uncertainty regarding whether the meeting was going to be virtual/face-to-face. She commented on many challenges from the pandemic in the past year especially for young families and research activities, etc. She announced sad news that KK Boonlert-U-Thai's (Advisory Board Co-Chair) mother passed away very recently and expressed condolence to his family on everyone's behalf.

Judy Beckman announced that the 2022 MYM (which is scheduled to be face-to-face) will be in January 2022 in Las Vegas (more information later in the business meeting).

The 2022 JIAR Conference is scheduled to be held in Taiwan and in the UK the year after.

Judy Beckman thanked the Teaching and Curriculum Committee and Co-Chairs, Asheq Rahman and Laura Swenson, for responding to the AICPA "Model Curriculum" for the US. Gia Chevis,

Giorgio Gotti, Elaine Henry, Gerlando Lima and Judy herself had several meetings in relation to providing responses on behalf of the Section. She thanked all who were involved.

2. Approval of Minutes from International Accounting Section Committee Chairs Meeting held at the 2021 MYM

Judy Beckman called for approval of minutes from the 2021 MYM sent out electronically and asked for any changes/queries.

Approved

3. Announcements

Judy Beckman made two announcements:

- Incoming Treasurer for the Section will be Lucy Chen who was the Co-Chair for the Annual Meeting last year (2020). She was appointed by Judy Beckman after consultation with the Advisory Board Co-Chairs and the Nominations Committee Co-Chairs. She will replace Gia Chevis who is the incoming VP-Academic. Lucy Chen has already been helping with the budget and other material for this meeting. Thank you and welcome to the role.
- Elaine Henry (incoming chair of the Nominations Committee) has already called for next year's members of the Nominations Committee to appoint a Chair of the Advisory Board. Betsy Gordon will be the next Advisory Board Chair.

4. Committee Reports

(a) 2021 Annual Meeting Program – Brigitte Muehlmann and John Wang (Co-Chairs)

John Wang delivered the following report on behalf of Brigitte Muehlmann and George Wu (member).

[from the report sent in prior to the meeting]

For the Annual Program, there are a total of 40 paper submissions and 7 panel proposals for the International Accounting Section. The number of paper submissions is significantly lower than previous years. We have 86 reviewers signed up. On the positive side, for most papers, we were able to assign two reviewers per paper. In addition, we made a great effort to match the reviewer's expertise with the paper. Though this process took more time and effort, there are several benefits from this process. The reviewers are more likely to accept the review request, provide more insightful comments and suggestions, and more likely to agree to serve as discussants. For most of the panel proposals, we assigned reviewers and received some very insightful feedback and suggestions.

To recognize reviewers who provide outstanding reviews of papers submitted to the IAS Annual Meeting Program, we continue the International Accounting Section Excellence in Reviewing Awards. Along with David Godsell (Chair of the IAS Research Committee), we are pleased to select

and announce 9 winners of the International Accounting Section Excellence in Reviewing Awards for the 2021 Annual Meeting (will be recognised in tomorrow' Business Meeting).

During the virtual meeting, the International Accounting Association will sponsor 6 panels covering research, teaching, and practices. Topics covered in the panels include sustainability (ESG) reporting and assurance, the implication of XBRL in research and teaching, editors' and researchers' perspectives on the directions of international accounting research, international accounting curriculum, and the influences of users on the financial reporting system.

During the virtual meeting, the International Accounting Association will have 7 concurrent sessions with 28 papers to be presented. There are 61 discussants and 27 moderators signed up. With the help of many volunteers, we are able to assign one discussant to every paper and one moderator for each session. We were conscious of different time zones and made efforts to assign moderators and discussants to the session that is time-friendly to them.

Comments from Judy Beckman:

- She commented that we sponsored a pre-conference CPE session on *Sustainability Accounting Standards, Risk Management and Audited Sustainability Reporting Session* on Friday, July 30 from 1 to 5. It was an excellent session with 30 participants.
- The panellists are willing to run the session again because it was so well received, and we feel we can expect more International Section participation with better advertising.
- She encouraged everyone to participate in the global gathering organised by Giorgio (also the Panel Session on Wednesday morning – on national accounting organisations). Look for 'All Sessions – Global Gathering 8:45am.

(b) Outstanding Dissertation Committee – Elizabeth Gordon (NA)

Nothing Noted.

(c) Outstanding Educator Committee – Wayne Thomas

Wayne Thomas reported on behalf of the Committee (Charles Stanley, Mahmud Hossain, Peter Aghimien). Advertised for the award and ended up with a unanimous selection of the recipient of the award. All committee members were very helpful and worked well.

To be announced at the Business Meeting tomorrow.

Comment from Judy Beckman:

- A short 2-minute speech from each recipient of awards at the Business Meeting was suggested and all recipients were notified to do so.

(d) Outstanding Service Award Committee – Giorgio Gotti

Giorgio Gotti reported on behalf of the Committee comprising Paul Munter, Elaine Henry, Lucy Chen, Terri Conover. We have a very worthy recipient.

To be announced at the Business Meeting tomorrow.

(e) PhD Student Travel Grant Committee – Tami Dinh (NA)

On behalf of the Chair, Judy Beckman noted that there is a worthy recipient for the Travel Grant, and she will announce the winner tomorrow at the Business Meeting.

[from the report sent in prior to the meeting]

There were several rounds of promoting the PhD grant. Finally, by 15 March 2021 only one application was received. Given the virtual setting, the travel reimbursement was replaced by a grant for covering the costs of the registration fee as well as the IAS member section fee. All committee members confirmed that the application by Luke Phelps from Queen's University was of high quality and he should be awarded the grant. The name has been forwarded to the AAA Annual Meeting coordinators so he can be assigned being a discussant. Hopefully once the meeting is back in-person, the grant will also become more attractive. Given the financial constraints many universities are currently facing, the support should be highly valued.

(f) JIAR Conference – Agnes Cheng and Steve Lin

Agnes Cheng and Steve Lin reported that the JIAR best paper award is determined by the Publications Committee but will be announced by the JIAR Editor. Unfortunately, three recipients of the award will not be attending the Business Meeting tomorrow.

To be announced at the Business Meeting tomorrow by Steve Lin who will also announce the JIAR best reviewers.

(g) Publications Committee – Agnes Cheng

Agnes Cheng reported that the JIAR papers for consideration were all very good and the decision for the best JIAR paper was a unanimous decision.

(h) Advisory Board – Co-Chairs Kriengkrai Boonlert-U-Thai and Stephen Salter

On behalf of the Co-Chairs, Judy Beckman reported that the Co-Chairs discussed with her in relation to having non-US members being part of the Section leadership. One suggestion was that the Nominations Committee should be encouraged to consider for the Executive Committee or Advisory Board acceptable non-US candidates. This involves changes to the Operating Manual which was voted on and approved by the Executive Committee at the meeting today.

To be announced at the Business Meeting tomorrow.

(i) Nominations Committee – Steve Lin (current chair of Nominations Committee) Elaine Henry (incoming chair of Nominations Committee)

Elaine Henry asked everyone to keep an eye on any call for nominations for upcoming positions. The announcements are usually in October.

(j) Communications Director – Ya-wen Yang

- Ya-wen reported that it is still a one-person Committee for two years in a row. However, Weishi Jia is an incoming as Co-Director and they will serve together in the coming year.

Coordinated with the AAA staff members to make meetings and awards information as well as the international accounting course syllabi collected by the Teaching and Curriculum Committee available on the section website. In addition:

- Updated website information
- Prepared two Section newsletters in September 2020 and February 2021 (Issue No. 117 and No. 118).
- AAA not yet updated the websites
- After the Annual Meeting, there will be another newsletter

(k) Research Committee – David Godsell

David Godsell reported on behalf of the Research Committee:

- Reviewed nominations for best paper and reviewer awards and recommended award recipients to Mid-Year Meeting and Annual Meeting conference organizers.
- Even though the number of submissions were down for the meeting, quality of the best paper nominees was very high. There were three outstanding paper awards
- Marked improvements in reviews year over year potentially due to offering more awards for best review.
- Organized AAA Annual Meeting Panel, "International research: raison d'etre" on why international accounting exists (Panellists: Helena Isidro, Ole-Kristian Hope, Ken Klassen, Grace Pownall, Roger Silvers).
- Increasing prominence in journals – number of international accounting papers being published in top six journals has been increasing over time (especially during the last six years)

David Godsell will continue to be the Chair for the Research Committee. There is now a two-page mandate for the Committee. New members will be:

- David Godsell, University of Illinois at Urbana-Champaign
- Feng Chen, University of Toronto
- Jing Huang, Virginia Tech
- Luke Phelps, Queen's University
- VP academic to serve on the RC

Judy Beckman reported that David Godsell proposed that, for greater connection between the Executive Committee and the Research Committee, the VP-Academic should be to part of the Research Committee. This will assist the Committee and the incoming President to undertake longer time horizon initiatives. The recommendation was passed by the Executive Committee today.

(l) Teaching and Curriculum – Asheq Rahman and Laura Swenson

Judy Beckman thanked Laura Swenson and Asheq Rahman for their assistance in preparing the responses to the AICPA's "Model Curriculum".

Asheq Raman reported that:

- They were part of the responses to the AICPA “Model Curriculum” and the AACSB-sponsored initiative, Management Curriculum for the Digital Era (MaCuDE).
- Changes to the US can impact outside the US and can be helpful or can come back to haunt us.
- All members of the ad hoc committee attended the June conference sponsored by AAA, AICPA, and NASBA and identified concerns about the “Model Curriculum” in relation to:
 - Critical thinking
 - Data analytics
 - International settings providing interesting context for students to better develop critical thinking skills
- There will be a Panel Session on International Accounting in the Curriculum at 3:30pm on Wednesday 4th August
- Depository for syllabi still open at the website below
- All accredited schools have been contacted and syllabi can be found at:
 - <https://aaahq.org/IA/Resources/Teaching-Resources>
- The Committee will continue to update this repository with new submissions of syllabi.

Laura Swenson encouraged everyone to attend the Panel Session on Wednesday 4th August. The Panel will comprise Abbie Daly (University of Wisconsin–Whitewater), Cynthia Jeffrey (Iowa State University), Robert Knechel (University of Florida), Muhammad Nurunnabi (Prince Sultan University) and Asheq Rahman (Auckland University of Technology).

Laura Swenson noted that Asheq Rahman is stepping down as Co-Chair. She also thanked Judy Beckman for her assistance in preparing the response letter to the AICPA.

Judy Beckman commented that there was a workshop organised by the AAA on 15th June on the matter. Members of the committee stepped up to work on the responses and the responses were sent on 26th July. The letter will be posted on the International Section web page.

- The group comprised Judy Beckman (Chair), Gia Chevis, Giorgio Gotti, Elaine Henry, Gerlando Lima, Asheq Rahman, and Laura Swenson. Bowe Hansen also participated in some meetings and provided feedback.
- Concerns raised in the responses letter:
 - Professional organisations rather than academics recommending what happens at universities
 - No critical thinking
 - No inclusion of IFRS (alternative accounting framework)
 - No conceptual framework
 - IFRS excluded from CPA exams – while this is a separate issue decided apart from the CPA evolution initiative, nonetheless the committee sees this exclusion as integral to other concerns.

- At Elaine Henry's suggestion, the group also provided input on the AICPA model curriculum to the AACSB-sponsored initiative Management Curriculum for the Digital Era (MaCuDE) (<https://macude.org/>).

(m) Practice Issues – Tom Young (NA)

On behalf of the Chair, Judy Beckman reported that Tom Young was involved in developing a Panel Session with KPMG on Sustainability Reporting (with Brigitte Muehlmann) on Thursday).

(n) Membership Committee –Stephani Mason (NA)

On behalf of the Chair, Judy Beckman reported that there has been loss of membership at AAA overall. We have been working hard with the AAA to try to stem the loss of membership.

Bowe Hansen commented that, from the budgetary perspective, we should continue to get as many people as we can get to join the Section and then get involved in the Section. Potentially, we could recruit them to be part of the Committees.

Agnes Cheng commented that there are more country representatives attending this Committee Chair Meeting.

- This year, Giorgio was part of the Global Initiatives. Given that regional representatives (Country Liaison Officers) stay longer in their positions, perhaps we can get some of them to represent the Section as international representatives at the Global Initiatives.

Judy Beckman commented that the webpage for the Global Initiatives is coming. Country Liaisons can definitely contribute to this (Cristina Florio and Minna Yu can potentially work with Giorgio?).

[from the report sent in prior to the meeting]

The membership committee set about to do a Recruit, Retain, Reclaim campaign. Due to some of the systemic issues with AAA, we believe that we should attempt the plan for the full campaign for the 2021-2022 membership year. In any event, these were the parts that were conducted:

- October 2020 – Email to addresses that last paid dues in the period 2014-2019 with a link to the section page on AAA and inviting them to the upcoming midyear meeting.
- December – Email to addresses that last paid dues in the period 2014-2019 and previous non-member attendees of the midyear with a link to the section page on AAA and inviting them to the upcoming midyear meeting and reminding them of the Annual meeting deadline with a note to submit papers to IAS and the January 31 deadline for the JIAR Conference and Doctoral Consortium.
- February – Email to addresses that last paid dues in the period 2014-2019 and previous non-member attendees of the midyear and JIAR Conference with a link to the section page on AAA and informing them of the new February 28 deadline for the JIAR Conference and Doctoral Consortium.
- April – Email to Ph.D. student members with a link to the section page on AAA.
- June - Email to Ph.D. student members with a link to the section page on AAA.

(o) CPE Sessions - Judy Beckman

Judy Beckman commented on CPE Sessions (including the one on sustainability) as part of the Annual Meeting Report (see above)

(p) Regional Programs – Maria Caban-Garcia (NA)

On behalf of the Chair, Judy Beckman commented that there is a report on regional meeting (see below):

[from the report sent in prior to the meeting]

Regional Programs Committee activities:

- Reached out and confirmed that six of last year's Regional Programs Volunteers were willing to continue to serve the committee.
- Only the Mid-Atlantic region had a new representative. There were no regional meetings in the fall of 2020.
- Volunteers were informed about AAA's plan of a spring 2021 Sparks meeting for the regions <https://aaahq.org/Meetings/2021/Spark/Call-for-Submissions>.
- The Southwest region had its own meeting in March 18 to 20, 2021.

(q) International Relations Committee – Minna Yu and Cristina Florio

Cristina Florio reported that they have cooperated with Thomas (Bowe) Hansen to host the spring webinars:

- There were six webinars in the series.
- She thanked the presenters who are here today – Giorgio Gotti, David Godsell, Agnes Cheng.
- Now organising the next series:
 - Less webinars in the hope that we can travel a bit more
 - Currently contacting authors for September to December
 - Steve Lin will be one of the presenters (waiting for the date confirmation)
- Cristina Florio is also the Country Liaison for Italy:
 - PhD students also part of the newsletters which are sent regularly
- With Bowe Hansen, there will be a couple of calls for international liaisons.
- Send surveys to get feedback on activities from liaisons.
 - Timezone issues, other issues in different countries

[from the report sent in prior to the meeting]

We have spread information on calls for papers and upcoming conferences to International Regional Liaisons worldwide. We have collected feedbacks from country liaisons. For instance, Cristina Florio sent information to around 800 Italian scholars in Accounting; she received positive feedbacks on the IAS Webinars and several requests to be included in the newsletter by PhD students in Accounting. We have had conversations with international liaisons periodically to discuss the initiatives to promote participation and exchanges outside U.S.

Judy Beckman thanked Cristina Florio for being here given the time difference in Italy. She commented that is wonderful to have all these Country Liaisons with international expertise.

(r) 2021 Midyear Meeting Committee – Kim Duong and Sydney Shu

Kim Duong commented on the January MYM. It went very well despite difficulties imposed by timezone differences and selection of reviewers/discussants. There were 11 sessions on three areas of research: Auditing, Financial Accounting, and Education.

Judy Beckman commented that Kim Duong will again serve as a Co-Chair of the 2022 MYM.

5. 2022 Midyear Meeting – Bowe Hansen

Bowe Hansen announced the 2022 MYM: January 27-29, 2022; Las Vegas, Nevada. Co-Chairs of the meeting will be Kim Duong and Chuong Do.

The meeting is planned to be in-person in Las Vegas.

- There is a discussion with AAA about opportunities about some remote/virtual sessions. At a minimum, an accepted paper's author should be able to present remotely (if they can't make it to Las Vegas). We have not heard a firm answer from AAA yet.
- Some track chairs lined up already:
 - Michael Neel, University of North Texas
 - Aaron Yoon, Northwestern University
 - Rachna Prakash, University of Mississippi
 - Huichi Huang, North Dakota State
- Saturday luncheon speaker will be with the incoming AAA president, Mark Dawkins.
- Still work in progress.
- Save the date: 4pm (Nevada Time) Thursday 27th January – Committee Chairs Meeting

6. New Business

No other business noted.

Judy Beckman thanked everyone for everyone's hard work and looking forward to tomorrow night's Business Meeting and the Reception.

Meeting closed at 7:58pm.