



NEWSLETTER No. 114 [August 2019]

# Forum

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## President's Letter – Fall 2019

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### President's Letter – Fall 2019

Dear Fellow Section Members,

The beginning of the new AAA service year (and the beginning of the Academic Calendar for many) marks a natural occasion to reflect on our Section's activities and outlook. The importance of our Section to so many is reflected in the large number of volunteers who give their time and energy for our collective benefit. Over this past year, more than 100 individuals have served our Section in various volunteer capacities, and all are deeply and sincerely appreciated. Being a member of the International Accounting Section provides for important interactions among individuals from different countries across a breadth of issues – research, education, and practice.

#### *Recent Activities*

As many of you know, over the past few years the AAA greatly improved the financial information provided to the individual sections. As a result, the Executive Committee of the International Section has been able to make better financial decisions. Our Section is fortunate to have a positive reserve of “unrestricted net assets” and over the past fiscal year, the operating deficit was significantly reduced such that there was only a small reduction in the balance of that reserve. Our Executive Committee will continue to focus on both fiscal responsibility and a great member experience.

A very successful seventh annual *JJAR* Conference was held in Saguenay Canada in July. The Conference Co-Chairs were Imen Latrous and Samir Trabelsi, and the Chair of the Conference Planning Committee was Agnes Cheng. A notable point is the conference chairs obtain generous financial support from external sponsors. Congratulations to Joanna Hu, *JJAR* Editor, along with Imen, Samir, Agnes, and all of their committee members. Thanks go to Steve Lin for his leadership as Section president for 2018-2019.

At this year's AAA Annual Meeting, the excellent concurrent sessions in the International Accounting Section's Program were ably organized by Co-chairs Wendy Wilson and Pietro Bianci. Special gratitude goes to Wendy, Pietro, and the many section volunteers who served as reviewers, discussants and moderators.

And at the AAA Annual Meeting business lunch, Section awards were announced. Please join me in congratulating the following winners:

- Teri Conover, winner of the Ian Hague Award for Outstanding Service
- Wim van der Stede, winner of the Outstanding International Accounting Educator Award
- Aaron Yoon, winner of the Outstanding International Accounting Dissertation Award

- Christof Beuselinck, Philip P. M. Joos, Inder K. Khurana, and Sofie van der Meulen, co-authors of the JIAR Best Paper from 2017 publication “Which Analysts Benefited Most from Mandatory IFRS Adoption in Europe?”

### ***Outlook for 2019-2020***

Action Steps ---- Please remember to:

- if you haven’t already done so, submit your paper or panel proposal for the midyear meeting prior to **September 12**;
- add the **January 23-25, 2020 Midyear Meeting** to your plans;
- if you haven’t already done so, **volunteer** to serve as a reviewer, discussant or moderator at the meeting (which you can do online or by emailing me or either of the Midyear Meeting Co-Chairs: Gia Chevis at Baylor University or Maria I. Vulcheva at Florida International University);
- nominate your colleagues for our various Section awards when you receive the calls; and
- respond to the call for 2020-21 volunteers that you’ll receive in early 2020.

As you will have noticed, the AAA sends organization-wide news emails (green-bannered headlines) and, approximately bi-weekly, the International Accounting Section News and Updates emails (purple-bannered headlines). The information in those emails is important and timely, and I encourage you to scroll through even during your busiest times in the semester. In addition to the email communications, we have decided to reinstitute the Section’s Newsletter, the *Forum*, in order to have a somewhat more durable record of Section information.

Note: Thanks to Rob Larson, current Section Historian and former Section President, and to Jeannie Harrington, former editor of the *Forum*, for compiling electronic versions of prior issues of the *Forum* and arranging for them to be posted on the Section website. <http://aaahq.org/IA>

The fall 2019 issue of the *Forum* will soon be available on our Section’s website, thanks to the efforts of Ya-wen Yang (Wake Forest), the Section’s Communications Director. In the *Forum* you will find, among other items, a list of Section officers, committee chairs, and international liaisons. Many of these volunteers have already begun work to ensure a great outcome and a great member experience for the International Accounting Section in 2019-2020! I hope that your membership in the Section will provide you with many opportunities for inspiration and growth over the coming year.

Best regards,

*Elaine*

Elaine Henry, Ph.D., CFA  
*President, AAA International Accounting Section*  
 Associate Professor  
 Stevens Institute of Technology, School of Business

## Recent IAS Activities 2019 JIAR Conference

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The 7th *JIAR* Annual Conference took place on June 27-29, 2019, in Saguenay, Quebec, Canada. Five papers from 34 submissions were selected by the editorial board of the journal for presentation at the plenary sessions. More than 90 papers from a record-breaking number of 156 submissions were selected for presentation at the concurrent sessions. The program included two keynote addresses and an editors' panel. The first keynote address by Professor Dan Simunic reviewed the "current thinking" on the market for audit services. The second keynote address by Professor Terry Shevlin provided an overview of academic tax accounting research with example: U.S. multinational taxation. The panelists in the editorial panel spoke from their own experience about the reviewing process.

The local organizer and financial sponsor was University of Quebec at Chicoutimi. The conference was co-chaired by Imen Latrous and Samir Trabelsi, with help and support from the senior editor, Joanna Ho. The conference planning committee consisted of Erv Black, Greg Burton, Agnes Cheng (Chair), Elizabeth Gordon, Joanna Ho, and Samir Trabelsi, and the organizing committee consisted of Samir Trabelsi, Imen Latrous, Guylaine Duval, Agnes Cheng, Linda Myers, and Amna Chalwati.

## Award Winners Announced at the 2019 Annual Meeting

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The 2019 IAS's program at the AAA Annual Meeting in San Francisco was organized by co-chairs, Wendy Wilson and Pietro Bianci. At the section's business lunch, the following award winners were announced by Tony Kang (outstanding dissertation), Sudipta Basu (outstanding educator), Grace Pownall (outstanding service):

*Outstanding International Accounting Dissertation Award*  
Aaron Yoon, Northwestern University

*Outstanding International Accounting Educator Award*  
Wim van der Stede, LSE

*Ian Hague International Accounting Section Outstanding Service Award:*  
Teri Conover, University of Alabama, Birmingham

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The following award winners were announced by Joanna Hu (JIAR editor) and Agnes Cheng (Publications Committee Co-chair):

*Journal of International Accounting Research Best Paper Award:*  
Christof Beuselinck, IÉSEG  
Philip P. M. Joos, Tilburg University  
Inder K. Khurana, University of Missouri  
Sofie van der Meulen, IÉSEG

*Journal of International Accounting Research Conference Organizers:*  
Paul Coram, University of Adelaide  
Marco Fason, Ca'Foscari University

*Journal of International Accounting Research Best Reviewer:*  
Aaron Yoon, Northwestern University  
Weishi Jia, Cleveland State University  
Christo Karuna, Monash University

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*PhD Student Travel Grant Recipients:*  
Morten Nicklas Jensen, Copenhagen Business School  
Shibin Tang, Rotman School of Management  
Alina Sigel, University of Hohenheim  
Louis Mangeney, Universite de Neuchatel

## Call for Papers and Conference Announcements

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### *AAA International Accounting Section*

#### ***The 2020 Joint Midyear Meeting of the AIS, SET and International Sections in Orlando, Florida, January 23-25, 2020***

The IAS Midyear Meeting will be held jointly with the Accounting Information Systems Section and Strategic and Emerging Technologies Section in Orlando, Florida at the Rosen Center on January 23-25, 2020. The **deadline for paper submissions is September 12, 2019**. Further information about the meeting and paper submissions is available [here](#).

#### ***The 8<sup>th</sup> Annual Conference of Journal of International Accounting Research (JIAR) in Taipei, Taiwan, June 24-27, 2020***

The conference will take place in National Taiwan University. It will begin with a doctoral consortium on June 24, followed by a two-day conference. The keynote speakers are Professor Charles Lee of Stanford University and Mr. Stanley Shih, founder of Acer Inc. Participants are invited to a gala dinner on June 25 and an all-day cultural visit on June 27. The deadline to **submit a paper is January 31, 2020**. Further information will be available on the IAS website.

### *Other Organizations*

#### ***The Third Conference on CSR, the Economy and Financial Markets in Düsseldorf, Germany, October 10-11, 2019***

The Third Conference aims to spur research and debate regarding the economic effects of corporate social responsibility. It will take place on the campus of WHU – Otto Beisheim School of Management, and will have a workshop format to allow for extensive discussion and feedback. Further information is available [here](#).

#### ***The 2nd Swiss Accounting Research Alpine Camp in Andermatt, Switzerland, February 6-7, 2020***

The Research Camp aims at bringing together researchers and PhD students to exchange research ideas and projects in one of the most popular Swiss Alps ski resorts. Submissions of papers in all areas of financial and management accounting are invited. Further information is available [here](#).

## The 2019-2020 IAS Officers, Committee Chairs, and International Liaisons

<b>Officers</b>		
President	Elaine Henry	Stevens Institute of Technology
Vice-President - Academic (President Elect)	Judy Beckman	The University of Rhode Island
Vice-President - Practice	Tom Young	KPMG
Past President	Stephen Lin	University of Memphis
Secretary	T. Bowe Hansen	Virginia Commonwealth University
Treasurer	Gerlando Lima	University of Illinois
Section Historian	Robert K. Larson	University of Cincinnati
Council Representative	Mahendra Gujarthi	Bentley University
Communications Director	Ya-wen Yang	Wake Forest University
<b>Chairpersons</b>		
Advisory Board Chair	Gia Chevis	Baylor University
Nominations Committee Chair	Chris Skousen	Oklahoma State University
Publications Committee Co-Chair	Agnes Cheng	Hong Kong Polytechnic
Publications Committee Co-Chair	Ling Lei Lisic	Virginia Tech
JIAR Editor	Joanna Ho	University of California, Irvine
Incoming JIAR Editor	Stephen Lin	University of Memphis
Annual Program Co-chair (2020)	Lucy Chen	Villanova University
Annual Program Co-chair (2020)	John Changjiang Wang	University of Cincinnati
MidYear Meeting Co-chair (2020)	Maria I. Vulcheva	Florida International University
MidYear Meeting Co-chair (2020)	Gia M. Chevis	Baylor University
MidYear Doctoral Consortium (2020)	Linda A. Myers	University of Tennessee
JIAR Conference Planning Chair	Agnes Cheng	Hong Kong Polytechnic
Continuing Education (CPE)	Eva Jermakowicz	Tennessee State University
Membership Co-chair	Helen Kang	UNSW Sydney Australia
Membership Co-chair	Stephani Mason	DePaul University
Practice Issues Committee Co-chair	Tom Young	KPMG
Practice Issues Committee Co-chair	Paul H. Munter	University of Colorado, Boulder
Research Committee Chair	David Godsell	University of Illinois at Urbana-Champaign
Teaching and Curriculum Co-chair	Asheq Rahman	Auckland University of Technology
Teaching and Curriculum Co-chair	Laura Swenson	UW- Milwaukee
Outstanding Dissertation Award	Elizabeth Gordon	Temple University
Outstanding Educator Award Chair	Wendy Wilson	SMU

Outstanding Section Service Award	Giorgio Gotti	University of Texas El Paso
PhD Student Travel Grant Committee Chair	Tami Dinh	University of St.Gallen
International Relations Co-chair	Minna Yu	Monmouth University
International Relations Co-chair	Cristina Florio	University of Verona
<b>Country/Area International Liaisons</b>		
Australia	Richard Morris	University of New South Wales
Belgium	Ann Gaeremynck	Leuven University
Brazil	Marcelo Moraes	University of Sao Paulo
Canada	Samir Trabelsi	Brock University
Chile	Elizabeth Gutierrez	National University of Chile
China	Xiaohui Qu	Xiamen University
Denmark	Barbara Seitz	Copenhagen Business School
Germany	Per Olsson	ESMT European School of Management and Technology
Hong Kong	Byron Song	Hong Kong Baptist University
Italy	Cristina Florio	University of Verona
New Zealand	Asheq Rahman	Auckland University of Technology
Saudi Arabia	Mohammad Nurunnabi	Prince Sultan University, Riyadh, Saudi Arabia
Switzerland	Tami Dinh	University of St. Gallen
Taiwan	Shun-Zen Liu	National Taiwan University
Thailand	KK Boonlert-U-Thai	Chulalongkorn University
Turkey	Mine Aksu	Sabanci University
UK	Ana Marques	Norwich Business School - University of East Anglia
<b>Regional Programs Coordinators</b>		
Regional Programs Co-chair	Maria Caban-Garcia	University of South Florida St. Petersburg
Regional Programs Co-chair	Natalie Churyk	Northern Illinois University
Mid-Atlantic Region	Dina Clark	Bloomsburg University of PA
Midwest Region	Lucy Wenxiang Lu	Bradley University
Northeast Region	Anywhere (Siko) Sikochi	Harvard University
Ohio	Karin Petruska	Youngstown State University
Southeast Region	Jenelle Conaway	George Mason University
Southwest Region	Steve Lim	Texas Christian University
Western Region	Assma Sawani	University of Colorado-Colorado Springs



## Minutes from the IAS Committee Chairs Meeting at the 2019 Annual Meeting

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American Accounting Association  
International Accounting Section  
Committee Chairs Meeting Minutes  
San Francisco Hilton Union Square, Ballroom Level, Continental 9  
August 11, 2019, 4:00 – 5:00 PM

Attendees - Officers: **Steve Lin** (President), **Elaine Henry** (Vice-President Academic), **Gerlando Lima** (Treasurer), **Judy Beckman** (Secretary), **Chris Skousen** (Past-President; Nominations Committee, Incoming Chair), **Bowe Hansen** (Research Committee Chair, Incoming Secretary)

Attendees - Committee Chairs and Country Liaisons: **Sudipta Basu** (Outstanding Educator Award Committee Chair), **KK Boonlert-U-Thai** (Country Liaison, Thailand), **Maria Caban-Garcia** (Regional Programs Committee Co-Chair), **Gia Chevis** (Midyear Meeting Co-Chair, current and incoming; incoming Advisory Board Chair), **Agnes Cheng** (Publications Committee Co-Chair; JIAR Conference Planning Committee Chair), **Lucy Chen** (incoming Annual Meeting Program Committee Co-Chair), **Elizabeth Gordon** (incoming Outstanding Dissertation Award Committee Chair), **Jeannie Harrington** (for Eva Jermackowicz, CPE Committee Chair), **Joanna Ho** (JIAR Editor), **Tony Kang** (Outstanding Dissertation Award Committee Chair), **Richard Morris** (Country Liaison, Australia), **Asheq Rahman** (Country Liaison, New Zealand; incoming Teaching & Curriculum Committee Co-Chair), **John Wang** (incoming Annual Meeting Program Committee Co-Chair), **Wendy Wilson** (Annual Meeting Program Committee Co-Chair), **Ya-wen Yang** (incoming Communications Director)

- I. Call to Order: Steve Lin welcomed all and called the meeting to order. He informed Committee Chairs that he had invited award winners to make brief remarks following receipt of their awards at the section luncheon.
- II. The minutes from the International Accounting Section Committee Chairs Meeting held at the 2019 mid-year meeting in Miami, FL were approved unanimously.
- III. Committee Reports
  - a. JIAR Conference – Joanna Ho updated the Committee Chairs on the 2019 JIAR Conference and on planning for the 2020 JIAR Conference
    - 2019 Conference
      - 34 submissions were received for the plenary sessions and 5 were accepted.
      - 150+ submissions were received for the concurrent sessions.
      - The doctoral consortium on the day before the conference was coordinated by Linda Myers and had 31 PhD student participants from several countries.
    - 2020 Conference

- Will be sponsored by National Taiwan University and will be held in Taipei, Taiwan, June 24-27.
  - Keynote speakers will be Charles Lee of Stanford University and Mr. Stanley Shih founder of Acer Inc.
  - Schedule will include one day doctoral consortium, followed by two days of plenary and concurrent sessions. The final day will include a tour hosted by National Taiwan University.
- b. Publications Committee – Agnes Cheng provided an update on the Publications Committee activities
- Selected Stephen Lin as the incoming Editor for JIAR.
  - Selected best paper award for Calendar year 2017 to be announced during the section luncheon.
  - Committee members, John Wang, Lucy Chen, Ole Kristian-Hope, Stephen Salter, Ling Lisic.
- c. Research Committee – Bowe Hansen provide updates on the committee’s activities
- Planned and coordinated the Junior Faculty mentoring session at the 2019 midyear meeting in Miami, FL. 9 Junior Faculty and 9 Senior Faculty participated.
  - Began work on other initiatives and will share those with the incoming Research Committee Chair.
- d. Membership Committee – Stephen Lin provided updates on behalf of Helen Kang. The membership committee developed and conducted a survey of section members requesting information on section members’ interest in serving the section. Steve and Elaine Henry informed the Committee Chairs that the responses were very valuable in placing section members on placed on committees (for the 2019-2020 fiscal year) that match their interests.
- e. Outstanding Dissertation Committee – Tony Kang provided updates as follows:
- Three excellent submissions were received. Most submissions came in late in the process.
  - To increase submissions, an email from the AAA, not just from the section, would help.
  - Also, last year had six submissions and many of those were still eligible. We need to make it more clear that people are eligible for five years and can reapply.

- f. Outstanding Educator Committee – Sudipta Basu provided updates to the Committee Chairs. Seven nominations were received for this year’s award, and the winner will be announced at the section lunch on Monday.
- g. Annual Meeting Program – Wendy Wilson provided updates related to the 2019 annual meeting. Getting volunteers as usual was a challenge but every session for the meeting is covered with discussants and moderators. Some moderators/discussants may not be in the program because the program goes into print early, but the supplement and Annual Meeting App show the corrections.
- h. CPE Committee – Jeannie Harrington provided updates on behalf of Eva Jermackowicz
  - 24 participated in the CPE session at the 2019 Midyear Meeting – Teaching Accounting Students Big Data Skills.
  - The committee is planning a session titled, “Integrating Accounting Data in Your Class: A Hands-on Workshop” for the 2020 Midyear Meeting in Orlando.
  - The committee is taking suggestions for CPE sessions for the 2020 Annual Meeting in Atlanta. Current suggestions include: Accounting for the Cannabis Industry, and Sustainability Accounting.
- i. Midyear Meeting Committee - Gia Chevis updated the Committee Chairs on planning for the 2020 Midyear Meeting
  - Maria Vulcheva and Gia Chevis are co-chairing.
  - The meeting will be held jointly with the AIS and SET sections.
  - The meeting is January 24<sup>th</sup> and 25<sup>th</sup>, with the New Scholar Consortium being held on January 23<sup>rd</sup>
  - A JIAR plenary session will be included in the meeting.
- j. Teaching and Curriculum – Asheq Rahman reported that he and Laura Swenson have been discussing a panel session for the 2020 Midyear Meeting related to data analytics courses and data analytics programs. The program should be particularly appropriate for this meeting since it is being held jointly with the AIS section.

#### IV. International Outreach

Elaine Henry informed the committee chairs and country liaisons that Judy Beckman will be leading an effort to attract more non-U.S. members to the section, and to better serve and engage non-U.S. members. Elaine encouraged all present and particularly country liaisons to reach out to Judy with any suggestions they have in that area. Judy Beckman said she would like to meet with country liaisons to discuss later during the Annual Meeting and to possibly follow up with conference calls during the year.

Discussion ensued and several suggestions and concerns were noted:

- It would be beneficial to non-U.S. members, perhaps through their country liaisons to play a role in the JIAR conference.
- It was noted that the number of non-U.S. conferences is increasing and many non-U.S. members are attending those conferences rather than AAA conferences at least partially due to cost concerns.
- The JIAR Conference was noted as one way to address this issue and it was noted that prior JIAR conferences have had a significant number of non-U.S. attendees and increased the section's visibility to potential non-U.S. members
- It may be better to try to focus on getting non-U.S. members to attend the Midyear Meeting or the JIAR Conference because the AAA Annual Meeting fees are relatively high. Relatedly, the section needs to consider how our registration fees compare to the registration fees of conferences outside the U.S.

#### V. Section Budget

Elaine Henry noted that the section is making efforts to reduce costs. The following issues were noted:

- The Executive Committee meeting discussed holding future Midyear Meetings at locations other than the large conference hotels.
- In recent years, universities and journals (e.g., Florida International University/JIAAT) have provided financial supports for breaks and receptions at the mid-year meeting, and it would be very helpful to the Section if that continued to occur.

#### VI. AAA Effort to Increase Research Relevance

Joanna Ho discussed the AAA research relevance task force. She asked for feedback on ways that we can do a better job of linking our research to practice.

Meeting attendees noted:

- Practitioners do not always find our research practical and researchers are not awarded for publishing practice oriented articles.
- JIAR/IASB Research Forum in October 2019 at KPMG will include 25 academics and 25 practitioners and represents an effort to address this issue.
- Joanna Ho mentioned that several AAA Editors raised concern about decreasing numbers of submissions. One method to address this that is being considered by the AAA is to provide authors of papers rejected by TAR with feedback and a referral to an appropriate section journal.
- The research committee of the IAS has been given a new charge by the Section president this year to review all AAA journals and collect information on papers published in recent years that have an international facet to the study. This should provide the section with an understanding of where our section's work overlaps most with other sections, and may offer a means for us to address the extent to which international research is practice oriented.

## VII. Journal Quality and Ranking

Meeting participants noted the importance of maintaining and increasing the quality of *Journal of International Accounting Research*. Discussion followed and the following facts were noted.

- Having the journal included in citation indexes is also important.
- Publishing three issues a year is also important for rankings and played an important role in getting JIAR upgraded to A in the ABDC rankings in Australia.
- The number of articles published each year matters as well. We should try to get 3 issues and 20 papers published per year.
- It would be beneficial to the section to get the journal included in the BYU rankings. Joanna mentioned that one justification that has been provided for why JIAR is not included is that it does not cover a “unique” subject area. I.e., JIAR publishes papers in the areas of financial accounting, auditing, etc.). Chris Skousen proposed direct contact to David Wood as an effort to get JIAR included in the BYU rankings.
- Richard Morris noted that the JIAR conference in Augsburg was joint with AOS, which was beneficial in the sense that it attracted a lot of papers to JIAR. Something else to generate that kind of synergy would be beneficial. Steve Lin reported the publications committee is investigating that possibility.

*Meeting Adjourned 4:57 PM.*

*Minutes prepared by Bowe Hansen.*