

**International Accounting Section  
of the American Accounting Association  
Officers and Operations Manual**

*July 31, 2022*

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## **Introduction:**

The purpose of the Officers and Operations Manual (“Operating Manual”) is to provide additional information on the operations and policies for running the International Accounting Section. This Operating Manual contains two parts:

1. Basic Rules, Policies, and Procedures of Section Operations. Other than excerpts from the section bylaws that are reproduced here for convenience, the provisions in this manual can be changed at any time by a majority of the Executive Committee. If there is any direct contradiction between the current bylaws and the contents of this manual, the current bylaws take precedence. This Part of the Operating Manual must be updated at any time a change is made to the section bylaws.
2. Examples of Annual Charges to the Section Committees and Positions which are given by the President of the Section. Annual Charges may be changed by the President at any time. *NB:* One of the examples of Committee Charges was created before the new bylaws came into effect in 2018. If there is any direct contradiction between that example of Annual Charges and the contents of Part 1 of this Operating Manual, the latter take precedence.

## **Part 1. Basic Rules, Policies, and Procedures of Section Operations.**

### **Section A. Objectives**

*“2018 Bylaws, Section II, The Purposes and Objectives of the Section. The Purposes and Objectives of the Section are to encourage support, and promote interest in all aspects of international accounting both in the United States and globally by promoting excellence in research, teaching, and practice. The Section encourages and supports new scholars and educators in the field.”*

The International Accounting Section is dedicated to the furtherance of all aspects of international accounting. Specific objectives include but are not limited to:

1. Encouraging, supporting, and promoting interest in all aspects of international accounting through the AAA, both in the United States and throughout the rest of the world through:
  - a. Preparation of publications relevant to international accounting, including the Section journal, *Journal of International Accounting Research (JIAR)*;
  - b. Collection and dissemination of information about international accounting courses taught throughout the world;
  - c. Support of international liaison activities conducted by the AAA or AAA committees; and
  - d. Encouraging international faculty exchanges.
2. Providing ways of bringing together AAA members, other academicians, and professional accountants interested in international accounting through annual and segment meetings of the AAA, other organizations’ meetings, and conferences sponsored by the Section journal.
3. Encouraging international accounting research by Section members and providing a forum for exchange of research findings through:
  - a. Appropriate programs at AAA annual and section meetings;
  - b. Assisting AAA committees and providing advisory groups for international accounting projects;
  - c. Monitoring important international accounting events and foreign research; and
  - d. Facilitating the JIAR conference.

### **Section B. Dues and Fees**

*“2018 Bylaws section IV, Dues. Dues will be determined by the IAS Section Executive Committee and will be recommended to the IAS Section membership for its approval. Dues categories will be structured to reflect the Section strategy and to increase participation of classes of individuals facing varying economic conditions.”*

Annual dues shall be set within the limits established by the AAA. They shall be recommended by the Section's Executive Committee and voted on by the membership. A proposal to change the dues must be announced to the membership not less than 45 days prior to the annual business meeting. The proposal for a change in dues must specify the date at which the proposed change becomes effective.

Voting may be done electronically or in person. If voting is to occur in person, the recommendations shall be submitted to the members 45 days prior to the vote. If voting is to occur electronically, the recommendations shall be distributed for 30 days prior to the opening of the 15-day voting period. The decision shall be by majority vote of Section members voting. The result of the vote shall be certified by the Secretary and announced within 15 days of the end of the voting period. The dues shall remain in effect until changed by that same process.

Separate fees may be charged to participants of special events or recipients of particular services as authorized by the Section's Executive Committee. The Section is also authorized to receive gifts and grants for special purposes.

## **Section C. Officers**

### **C. 1. The Executive Committee**

*“2018 Bylaws Section V, The Executive Committee. The Executive Committee of the IAS Section will consist of President, Vice President-Academic (who serves as President-Elect), Vice President-Practice, Secretary, Treasurer, Past President, Council Representative, Advisory Board Chair, and Historian. They are responsible for directing the affairs of the Section and formulating the plans, policies, rules, and procedures they consider necessary to achieve the Section mission. The Council Representative, Advisory Board Chair, and Historian will be ex officio nonvoting members.”*

No section officer shall receive compensation, honoraria, professional fees, stipends, etc., for the performance of Section responsibilities. Officers may be reimbursed from Section funds for pre-approved expenses incurred in connection with their duties under guidelines established by the Section's Executive Committee and the AAA.

The duties of the Executive Committee are:

- a. To assist the treasurer and the president-elect in preparing an annual budget for the following year and a projected three-year budget;
- b. To appoint the editor of the Section's journal;
- c. To approve special Section publications (other than the journal) before they are published;
- d. To select the nominees for the Financial Reporting Policy Committee of the FARS Section of the AAA (as described below); and
- e. To make proposals for changes in the bylaws, as provided in *2018 Bylaws Section X*.

The Financial Reporting Policy Committee of the FARS Section consists of nine members, three of whom are nominated by the International Accounting Section. The committee appointments are for three years commencing in August, with terms staggered such that one IAS-designated position becomes open each year. The FARS Section Committee Charges provide that the International

Accounting Section will nominate at least two individuals each year to fill the open IAS-designated position. The nominated individuals must be a member of both the FARS Section and the International Accounting Section. The Executive Committee provides the names of the nominated individuals to the FARS president-elect each year, typically in March.

## **C. 2. President**

***“2018 Bylaws Section VI: Duties of Executive Committee. President. The President serves a one (1) year term. The President is responsible for administering the affairs of the Section. The President will act as Chair of the Executive Committee and will preside at all meetings of the Section. Except for committee members previously appointed to terms that have not yet expired, the President has the authority to appoint members to committees and task forces, and, at his/her discretion, to remove members of committees and task forces.”***

The duties of the president are:

- a. To administer the affairs of the section, chair the Executive Committee, and preside at all meetings of the Section as provided in *2018 Bylaws Section VI*;
- b. To coordinate the activities of the Section with the Section officers and other units of the AAA;
- c. To submit such reports as required;
- d. To encourage maximum membership participation through committees or task force membership, programs, and involvement in Segment and AAA meetings;
- e. To appoint and charge all committees and task forces not otherwise described in the bylaws, and to charge all standing committees described in the bylaws and operating manual, with the advice of the Executive Committee;
- f. To appoint the section’s Communications Director, or Co-Directors, and two members of the section’s Publication Committee;
- g. Upon invitation, to work with the AAA concerning international matters;
- h. To report as needed to the AAA Council regarding Section activities; and
- i. To coordinate with the AAA the contents of the Section’s bi-weekly email circulated by the AAA. In the event that the Section or the AAA become aware of the passing of a Section member, an announcement shall be included in the Section email using a small paragraph titled “In Memoria” and including a short statement (e.g., We regret the passing of our IAS Section member...) and a link to the obituary when one is available.

## **C. 3. Vice President- Academic (President-Elect)**

***“2018 Bylaws Section VI: Duties of Executive Committee. Vice President-Academic (President-Elect). The Vice President-Academic is elected for a one (1) year term. The duty of the Vice President-Academic is to assist the President in administering the affairs of the Section.”***

The president-elect shall be elected for a one-year term. At the completion of that term, the president-elect automatically assumes the presidency of the Section for a one-year term.

The duties of the vice president – academic are:

- a. To assume the duties of the president when the president is unable to do so;
- b. To work with the treasurer to prepare a budget for the next fiscal year and a projected three-year budget;
- c. To perform whatever other duties the president may assign; and
- d. Serve as an ex officio member of the section’s Research Committee.

## **C. 4. Vice President- Practice**

**“2018 Bylaws Section VI: Duties of Executive Committee. Vice President-Practice.** *The Vice President-Practice is elected for a two (2) year term and is eligible for reelection for one (1) additional two (2) year term. The Vice President-Practice will assist in strengthening linkages between the academic members of the Section and the practice community.*”

The vice-president-practice shall be selected from Section members who are accounting practitioners (i.e., those members of the Section whose primary professional activities are not at colleges and universities).

The duties of the vice-president practice are:

- a. To maintain close coordination with groups and organizations outside the AAA that have similar interests;
- b. To serve as the co-chair of the Practice Issues Committee; and
- c. To perform whatever other duties the president may assign.

## **C. 5. Past President**

**“2018 Bylaws Section VI: Duties of Executive Committee. Past President.** *The Past President serves on the IAS Section Nominations Committee and Advisory Board. He/she will assist the President and the Vice President-Academic in their efforts to implement the Section strategy. The Past President will serve in that office for one (1) year.*”

Past President: The immediate past president serves for one year immediately following the term as president. The duties include:

- a. Serving as a voting member of the Executive Committee, the Advisory Board, and the Nominations Committee; and
- b. Performing whatever other duties the president may assign.

## **C. 6. Secretary**

**“2018 Bylaws Section VI: Duties of Executive Committee. Secretary.** *The Secretary is elected for a two (2) year term and is eligible for reelection for one (1) additional two (2) year term. The duty of the Secretary is to supervise the keeping of records of Section meetings, policies, and procedures.*”

The responsibilities of the secretary are:

- a. To oversee the keeping of Section minutes and records of meetings and other activities;
- b. To provide copies of minutes and records of activities to the members of the Executive Committee and committee chairs on a timely basis;
- c. To ensure that committee chair reports are provided to members of the Executive Committee;
- d. To maintain the Section’s Service Record of the officer and committee chair activities of members;
- e. To maintain the Section’s Operating Manual;
- f. To provide Section Service Records and the Section Operating Manual to the Communications Director to post on the Section’s website; and
- g. To perform whatever other duties the president may assign.

## **C. 7. Treasurer**

**“2018 Bylaws Section VI: Duties of Executive Committee. Treasurer.** *The Treasurer is elected for a two (2) year term and is eligible for reelection for one (1) additional two (2) year term. The Treasurer will work with AAA professional staff relative to collection and disbursement of Section funds. The Treasurer will report to the Section members at its business meeting on the financial affairs of the Section and will provide that information for dissemination to the Section members.*”

The responsibilities of the treasurer are:

- a. To fulfill the responsibilities specified in the *Treasurer's Guidebook* as issued by the AAA and to cooperate with the Section's Executive Committee to ensure consistency with the Section's Operating Manual and to ensure that the Section maintains financial responsibility and complies with budgeted expenditures in all activities;
- b. To coordinate with the AAA finance director concerning questions of collection and disbursement of Section funds;
- c. To distribute all financial reports received from AAA to the Executive Committee members;
- d. To prepare and present a report of the Section's financial status and activities for the preceding fiscal period at Executive Committee and membership business meetings. The semi-annual and annual financial reports shall be sent to all members of the Executive Committee, the Advisory Board chair, and committee chairs prior to the Executive Committee and business meetings of the Section;
- e. To assist the president-elect in preparing an annual and a three-year projected budget;
- f. To review all requests for reimbursement, based on budgetary authority, and to send the approved requests to the AAA for disbursement. In the event that a reimbursement request is not provided for in the budget, the treasurer will request review and approval by the Executive Committee unless the amount involved is less than \$1,000 and has been approved by the Section president; and
- g. To perform whatever other duties the president may assign.

### **C. 8. Advisory Board Chair**

*"2018 Bylaws Section VI: Duties of Executive Committee. Advisory Board Chair. The Advisory Board chair will be appointed for a one (1) year term."*

*"2018 Bylaws Section VII: Standing Committees. Advisory Board. The Chair of the Advisory Board chair will be appointed by the IAS Section Nominations Committee."*

The responsibilities of the Advisory Board Chair are:

- a. To serve as the primary point of contact between the Executive Committee and members of the Advisory Board;
- b. To serve as an *ex officio* nonvoting member of the Executive Committee; and
- c. To lead the activities of the Advisory Board.

### **C. 9. Historian**

*"2018 Bylaws Section VI: Duties of Executive Committee. Historian. The Historian is appointed for a two (2) year term by the President. The Historian will maintain an up-to-date history of Section activities. The Historian also provides historical perspective at Executive Committee and Section business meetings and aids in providing continuity to the Section."*

The main responsibilities of the Historian are:

- a. To work with the Section Secretary in insuring that the Section service record for current and previous years are accurate and timely;
- b. To serve as an *ex officio* nonvoting member of the Executive Committee; and
- c. To perform whatever other duties the president may assign.

### **C. 10. Council Representative**

*"2018 Bylaws Section VI: Duties of Executive Committee. Council Representative. The Council Representative serves a three (3) year term and is eligible for one (1) additional three (3) year term. The*

*duty of the Council Representative is to report in a timely manner all relevant Council meeting information to the Executive Committee.”*

The duties of the Council Representative are:

- a. To serve as a voting representative for the Section at all AAA Council meetings;
- b. To serve as an *ex officio* nonvoting member of the Executive Committee; and
- c. To report in a timely manner all Council meeting information to the Executive Committee.

If the Council Representative is unable to attend a Council meeting, the Section’s officers may send an alternate who shall have all of the voting rights of the elected Council Representative.

## **Section D. Standing Committees**

### **D. 1. Advisory Board**

*“2018 Bylaws Section VII: Standing Committees. Advisory Board. The officers of the Section will be guided in their duties by an Advisory Board. In addition, the Advisory Board will propose changes in the bylaws for submission to the members of the IAS Section for approval. The Advisory Board will consist of two (2) Past Presidents and seven (7) other members elected by the Section. At least one (1) member of the Advisory Board should reside outside the United States and one (1) member should be a newly appointed assistant professor who participated in the Doctoral Consortium within the prior four (4) years. The Chair of the Advisory Board will be appointed by the IAS Section Nominations Committee.”*

Membership on both the Executive Committee and Advisory Board is precluded, except for the immediate past president.

The duties of the Advisory Board are:

1. To review the bylaws and objectives and recommend any proposed changes to the membership as provided in *2018 Bylaws Section X, Amendment*;
2. To carry out any other activities appropriate to an oversight role, as determined by the Advisory Board chair; and
3. To respond to requests from the president and the Executive Committee.

### **D. 2. Nominations Committee**

*“2018 Bylaws Section VII: Standing Committees. Nominations Committee. The Nominations Committee duties include soliciting candidates from the membership for open offices and preparing a slate of at least one (1) candidate for each of the open offices. It will consist of the two (2) Past Presidents (the most senior of whom will chair the committee), the Chair of the Advisory Board, and two (2) other Section members elected by the Section membership. Members of the IAS Section Nominations Committee are not eligible for nomination to any IAS Section office while serving on the Committee.”*  
*“2018 Bylaws Section VIII. Nomination and Elections Procedures. The slate will be posted 30 days in advance of the election and will include at least one (1) name for each position. Additional nominations may be made by a petition signed by 25 Regular or Life IAS Section members submitted to the President 15 days prior to the beginning of the election. Persons so nominated must previously have agreed to serve if elected. The membership of the Section will be notified prior to the election of the nominations made by petition. All elections will be conducted by mail, facsimile, or electronic vote. Only Regular and Life members of the IAS Section are eligible to vote.”*

1. By October each year, the Chair of the Nominations Committee shall prepare a Memorandum to the Executive Committee, including the deadlines for the next annual election process and a listing of all open positions.

- a. The committee chair should confirm the election deadlines with the AAA. Dates should be identified for each of the following:
    - i. Dates to publicize the Call for nominations (four weeks prior to step ii)
    - ii. Deadline for accepting nominations (two weeks prior to step iii)
    - iii. Deadline for Nominations Committee to provide the slate to the president (two weeks prior to step iv)
    - iv. Deadline for president to send the slate of nominees to the AAA for posting (30 days in advance of the election)
    - v. Dates for conducting the Election and confirming results
    - vi. Date for Election Results to be announced by the president
  - b. In determining the open positions, the committee chair shall contact members of the Advisory Board, Publications Committee, and the Council Representative with remaining terms to determine whether they are willing and able to continue their active involvement. If an individual is unable to continue serving, a letter of resignation shall be requested. The Nominations Committee shall then nominate another to complete the term.
2. The Nominations Committee shall actively solicit nominations from Section members through at least two broadcast emails as well as postings on the Section website. Self-nominations shall be encouraged.
  3. Criteria for selecting nominees include prior Section service and leadership positions at a level determined by the Nominating Committee to be appropriate for the position and evidence of commitment and willingness to serve. The Nominations Committee shall place a preference on ensuring that at least one member of the Executive Committee or the Advisory Board be a non-U.S. resident when nominations include an acceptable candidate meeting that criteria. All nominees must be members of the Section.
    - a. The Nominations Committee shall request a copy of the Section's service record from the secretary to aid it in making the nominations.
    - b. The following criteria for prior Section service requirements for nominees provide non-binding guidelines:
      - i. President-elect, Secretary, Treasurer, Nominations Committee member: recent service as an officer of the section, chairperson of one or more section committees or task forces, or as editor of section journal; and
      - ii. Council Representative: service as member of the Executive Committee within the previous five years.
  4. The Nominations Committee shall present to the president one nominee for each of the positions identified in the Election Memorandum. These positions should include Vice President - Academic, Vice-President-Practice (every other year), Secretary (every other year), Treasurer (every other year), and Council Representative (every third year), and the appropriate number of nominees each for the Advisory Board, Publications Committee, and Nominations Committee. The number of nominees required for these committees depends on existing committee members' remaining terms.
  5. The Nominations Committee shall select the chair of the Advisory Board.
  6. Those elected shall be introduced by the chair of the Nominations Committee at the Section's next business meeting. They shall assume office at the conclusion of the AAA Annual Meeting.

### **D. 3. Publications Committee**

*“2018 Bylaws Section VII: Standing Committees. Publications Committee. The Publications Committee will consist of a Chair (one (1) year term) appointed by the President and up to eight (8) additional members. The duties of the Publications Committee of the Section are to recommend changes*

*in policy issues associated with all Section publications and recommend incoming editors of Section publications.*

**“2018 Bylaws Section IX. Publications.** *The Section may publish newsletters, proceedings, working papers, monographs, journals, teaching aids, and other materials consistent with the purposes and objectives of the Section.”*

1. The committee consists of up to eight voting members including a chair. The journal Editor and Communications Director serve as non-voting members. The voting members hold two-year terms and are selected as follows:

Each year two new members of the publications committee will be elected each to serve a two-year term. Thus, four of the total members will be elected. The President each year can appoint up to two additional members to serve a two-year term.

The Committee Chair of the Publications Committee is selected annually from its members by the president.

2. The Publications Committee is responsible for:
  - a. The Section journal and contributing to the Section’s website material;
  - b. Developing the editorial policies for the Section journal in concert with AAA policies; and
  - c. Nominating an individual for the position of journal editor, one year prior to the expiration of the current editor’s term, for approval by the Executive Committee. The nominee shall be selected by a majority vote of the committee.
3. The journal editor shall be appointed for a three-year term by the Executive Committee and is eligible to be reappointed for a maximum of three additional one-year terms. If the journal editor is unable to complete a term, the Executive Committee shall appoint an acting editor for a one-year term. One year prior to the expiration of the current editor’s term, the Publications Committee shall, by majority vote, select a nominee for journal editor and forward it to the Executive Committee.

The Journal editor's main responsibilities include:

- a. The administration, content, and publication of the journal;
  - b. Reporting to the Executive Committee and the membership as to the status and current activities of the journal;
  - c. Appointing an Editorial Board; and
  - d. Making all editorial decisions. (Neither the Executive Committee nor the Publications Committee has authority to make editorial decisions.)
4. A Communications Director, or two Co-Directors, shall be appointed by the President for a one-year term(s) and is(are) eligible for reappointment.

The Communication Director(s) is(are) responsible for the administration and content of the section’s website on a timely basis. Content of the website shall include

- The list of officers and committee chairs;
- The section bylaws;
- The Section Operating Manual and Section Service Record, which are to be provided and maintained by the secretary;
- Current calls for submissions to the section’s annual, midyear, and journal conferences;
- Items of news about the section, including section award recipients; and

- Other items that the Communications Director, in consultation with the section president, consider to be appropriate and useful
5. The Section may print special publications in the form of booklets, rosters of members, monographs, study materials, teaching aids, etc. from its own funds. Such publications must be approved by the Publications Committee and the Executive Committee before they are published. Publications are to be distributed free of charge to Section members, where electronically available. The Section Executive Committee shall determine a price to be charged for printed publications and for those who are not members of the Section.

## **Section E. Operating Committees and Task Forces**

As per the 2018 bylaws, the Section has three Standing Committees: Advisory Board, Nominating Committee, and Publications Committee. In addition to the Standing Committees required by the bylaws, the Section typically has a number of *ad hoc* operating committees. As the operating committees listed in this section are *ad hoc*, these committees are not required to be appointed every year.

### **E. 1. Operating Committees – appointment and composition**

The president appoints each Committee Chair and its members unless otherwise specified in the bylaws. The president may also appoint a task force to accomplish a specific task essential to the objectives of the Section. The length of service shall normally be one year. Because of the need for advance planning and continuity, members of the Conference and Program Committees may be appointed for terms of one, two, or three years. Details regarding the specific duties and composition of committees are provided in the Annual Charges as prepared by the section president.

### **E. 2. Operating Committees – main duties**

The Operating Committees and their main duties are detailed below.

1. Annual Meeting Program Committee. The main duty of the committee is to organize, in compliance with guidelines established by the chair of the AAA Annual Program Committee, technical (paper presentation) sessions and panels on international accounting topics at the AAA Annual Meeting.
2. Annual Meeting PhD Student Travel Grants. This committee, if assigned, is responsible for selection of recipients of annual meeting travel grants in consultation with the Annual Meeting Program Committee. Alternatively, the president can assign responsibility for selecting grant recipients to the Annual Meeting Program Committee.
3. Mid-Year Meeting Committee. The main duty of the committee is to plan the Section's Mid-Year Conference and Doctoral/New Faculty Consortium.
4. JIAR Conference Committee. The main duty of the committee is to plan the conference. The conference shall always meet the strategic goals of the section as defined by the Executive Committee. The chair shall work with the Executive Committee prior to formalizing any contractual agreements and with the treasurer when establishing and approving the conference budget.
5. CPE Committee. The main duty of the committee is to coordinate the submission of proposals for CPE sessions at the AAA Annual Meeting and the Section's Mid-Year Meeting.
6. International Relations Committee. The main duty of the committee is to foster relations between the International Accounting Section and accounting organizations outside the United States.
7. Membership Committee. The main duty of the committee is to promote and increase membership in the Section and to enhance communication among current Section members.
8. Practice Issues Committee (PIC). The main duty of the committee is to encourage, support, and promote interest and cooperation between accounting practice and academics in all aspects of

international accounting both in the United States and throughout the rest of the world. The committee is chaired or co-chaired by the Vice-President of Practice.

9. Regional Programs Committee. The main duty of the committee is to promote active involvement of international accounting related activities at each of the AAA regional meetings.
10. Research Committee. The main duty of the committee is to foster research, help faculty advance careers, and inform and influence policy and practice.
11. Strategic Planning Committee. The main duty of the committee is to advise the Executive Committee about any potential concerns or strategic issues that the section may need to address in the near future and to recommend ways to address these concerns or ideas to implement strategic changes.
12. Teaching and Curriculum Committee. The main duties of the committee are
  - a. To encourage, support, and promote interest in all aspects of international accounting education both in the United States and throughout the rest of the world;
  - b. To disseminate information on teaching and curriculum best practices; and
  - c. To facilitate curriculum or teaching needs of the Section members as they arise.
13. Awards Committees
  - a. The main duty of the Outstanding Dissertation Award Committee is to select a recipient for the Section's outstanding international accounting dissertation award.
  - b. The main duty of the Outstanding Educator Award Committee is to select the Section's outstanding international accounting educator.
  - c. The main duty of the Outstanding Section Service Award Committee is to select the recipient of the Section's outstanding service award.

### **E. 3. Operating Committee Reports**

The chairperson of each committee shall send a written report to the secretary and president of the section prior to all scheduled meetings and at other times requested by the Executive Committee or the president of the section. The secretary will ensure distribution of the reports to the Executive Committee.

## **Part 2. Example(s) of Annual Charges to the Various Sections Committees and Positions.**

Annual Charges to the various committees and positions by the President of the Section. Annual Charges may be changed by the President at any time. The following are **provided as examples only**.

**PART 2A. Committee Charges 2019-2020** (Annual Charges after the 2018 bylaws came into effect).

**PART 2B. Committee Charges 2015-2016** (Annual Charges before the 2018 bylaws came into effect).

**AMERICAN ACCOUNTING ASSOCIATION**

**INTERNATIONAL ACCOUNTING SECTION**

**COMMITTEE CHARGES**

**2019-2020**

**Note to committee chairs:**

Please send your committee members a letter or email message welcoming them to your committee. Please include your committee's Charge in the body of the message. Try to keep each of your committee members involved and engaged.

**Please try to attend**

**the International Accounting Section's Midyear Conference January 23 – 25, 2020 in Orlando, FL and  
the AAA Annual Meeting August 7-12, 2020 in Atlanta, GA.**

**Your presence is always appreciated!**

*Elaine Henry*  
*International Accounting Section President (2019-2020)*  
[Ehenry1@stevens.edu](mailto:Ehenry1@stevens.edu)  
**August 2019**

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## International Accounting Section

### Advisory Board

Charge: To function in an oversight and advisory capacity for the IAS section.

Chair: Gia Chevis (appointed by Nominations Committee) Gia\_Chevis@baylor.edu

Members: Chris Skousen (Past-President 2017/2018, 2<sup>nd</sup> of 2 years), Steve Lin (Past-President 2018/2019, 1<sup>st</sup> of 2 yrs) Robert K. Larson (Elected 2018/2019, 2<sup>nd</sup> of 3 yrs) Sri Ramamoorti (Elected 2018/2019, 2<sup>nd</sup> of 3 yrs) Ajay Adhikari (Elected 2017/2018, 3<sup>rd</sup> of 3 yrs, Carolyn Callahan (Elected 2017/2018, 3<sup>rd</sup> of 3 yrs) Hong Kim Duong (Assist Prof., first year 2018/2019, 2<sup>nd</sup> of 3 yrs) Gia Chevis (Elected 2019/2020, 1<sup>st</sup> of 3 yrs), Stephen Salter (Elected 2019/2020, 1<sup>st</sup> of 3 yrs)

***The Advisory Board is a Standing Committee of the section. Duties are specified in the section By-laws:***

*The officers of the Section will be guided in their duties by an Advisory Board. In addition, the Advisory Board will propose changes in the bylaws for submission to the members of the IAS Section for approval. The Advisory Board will consist of two (2) Past Presidents and seven (7) other members elected by the Section. At least one (1) member of the Advisory Board should reside outside the United States and one (1) member should be a newly appointed assistant professor who participated in the Doctoral Consortium within the prior four (4) years. The Chair of the Advisory Board will be appointed by the IAS Section Nominations Committee.*

#### ***The Operating Manual Includes the Following:***

*Membership on both the Executive Committee and Advisory Board is precluded, except for the immediate past president. The duties of the Advisory Board are:*

- 4. To review the bylaws and objectives and recommend any proposed changes to the membership as provided in 2018 Bylaws Section X, Amendment;*
- 5. To carry out any other activities appropriate to an oversight role, as determined by the Advisory Board chair; and*
- 6. To respond to requests from the president and the Executive Committee.*

#### **Specific charges for 2019-2020:**

1. To advise the Executive Committee on strategic initiatives for the section, particularly with respect to (a) sustainable fiscal management strategies, and (b) furthering progress toward the section's stated objectives.
2. To review the IAS bylaws and recommend any proposed revisions. These changes, if any, should be communicated to the Executive Committee and presented for vote to the membership the recommended changes.
3. To work with the IAS Communication Director to maintain and update information on the section's bylaws and other matters on the IAS website.
4. To review the IAS Operating Manual and recommend any proposed revisions to the Executive Committee.
5. To submit written progress reports via email to the Section Secretary (cc: Section President) by **January 1** and **July 1**, make an oral progress report at the Section's Mid-year Meeting in Orlando in January 2020; and make a final oral report at the AAA Annual Meeting in Atlanta in August 2020.

## International Accounting Section

### Nominations Committee

Charge: To develop a slate of nominees in conformity with Section by-laws and to appoint the Chair of the Advisory Board.

Committee Chair: Chris Skousen (Utah State University), Past-President 2017/2018 chris.skousen@usu.edu

Members: Chris Skousen (Past-President 2017/2018), Steve Lin (Past-President 2018/2019), Lucy Chen (Elected 2019/2020), Teresa Conover (Elected 2019/2020), Chair of the Advisory Board (Gia Chevis)

**The Nominations Committee is a Standing Committee of the section. Duties are specified in the Section By-laws. Key excerpts as follows:**

**“2018 Bylaws Section VII: Standing Committees. Nominations Committee.** The Nominations Committee duties include soliciting candidates from the membership for open offices and preparing a slate of at least one (1) candidate for each of the open offices. It will consist of the two (2) Past Presidents (the most senior of whom will chair the committee), the Chair of the Advisory Board, and two (2) other Section members elected by the Section membership. Members of the IAS Section Nominations Committee are not eligible for nomination to any IAS Section office while serving on the Committee.”

**“2018 Bylaws Section VIII. Nomination and Elections Procedures.** The slate will be posted 30 days in advance of the election and will include at least one (1) name for each position.... Persons so nominated must previously have agreed to serve if elected. ....”

#### **The Operating Manual Includes the Following: [Excerpt]**

By October each year, the Chair of the Nominations Committee shall prepare a Memorandum to the Executive Committee, including the deadlines for the next annual election process and a listing of all open positions.

The committee chair should confirm the election deadlines with the AAA. Dates should be identified for each of the following: (i) Dates to publicize the Call for nominations (four weeks prior to step ii), (ii) Deadline for accepting nominations (two weeks prior to step iii), (iii) Deadline for Nominations Committee to provide the slate to the president (two weeks prior to step iv), (iv) Deadline for president to send the slate of nominees to the AAA for posting (30 days in advance of the election), (v) Dates for conducting the Election and confirming results; and (vi) Date for Election Results to be announced by the president.

#### **Specific charges for 2019-2020:**

1. To prepare, **by October 31, 2019**, a Memorandum to the Executive Committee for the 2020 Election Process as described in the Operating Manual. This memorandum should be a collaborative effort with the Section president and the AAA staff. This memorandum should include a list of all positions that will be filled by the election and a timetable for the election noting all key deadlines.
2. To review all requirements in the Operating Manual and prepare a Call for Nominations, and subsequently a Slate of Nominees for the 2020-2021 Election in accordance with the Operating Manual requirements.
3. To recommend to the Executive Committee any improvements to the elections process.

4. In August 2020 prior to the Annual Meeting, provide to the Executive Committee the name of the individual selected to be appointed as the Chair of the Advisory Board.
5. To submit written progress reports to the Section Secretary (cc: Section President) by **January 1** and **July 1**, make an oral progress report at the Section's Mid-year Meeting in Orlando in January 2020; and make a final oral report at the AAA Annual Meeting in Atlanta in August 2020.

## International Accounting Section

### Publications Committee

Charge: *The Publications Committee is a Standing Committee of the section. The charge is specified in the Section*

*By-laws: To recommend changes in policy issues associated with all Section publications and recommend incoming editors of Section publications.*

Committee Co-Chairs: Agnes Cheng (Hong Kong Polytechnic) and Ling Lei Lisic (Virginia Tech)

Committee Members:

Agnes Cheng [1st of 2 years] Ling Lei Lisic [2nd of 2 yrs]] (Virginia Tech), John Wang [2nd of 2 years] (University of Cincinnati), Stephen Salter [2nd of 2 years], Grace Pownall [1st of 2 years] (Emory University), Steven Cahan [1st of 2 years] (University of Auckland, New Zealand), Joanna Ho [JIAR Editor - nonvoting member] University of California, Irvine, Stephen Lin [Incoming JIAR Editor - nonvoting member] Florida International University, Ya-wen Yang [Communications Director - nonvoting member] Wake Forest University

*The Operating Manual of the International Accounting Section includes the Following:*

*The Publications Committee is responsible for:*

- a. The Section journal and contributing to the Section's website material;*
- b. Developing the editorial policies for the Section journal in concert with AAA policies; and*
- c. Nominating an individual for the position of journal editor, one year prior to the expiration of the current editor's term, for approval by the Executive Committee. The nominee shall be selected by a majority vote of the committee.*

*The journal editor shall be appointed for a three-year term by the Executive Committee and is eligible to be reappointed for a maximum of three additional one-year terms. The Journal editor's main responsibilities include:*

- a. The administration, content, and publication of the journal;*
- b. Reporting to the Executive Committee and the membership as to the status and current activities of the journal;*
- c. Appointing an Editorial Board; and*
- d. Making all editorial decisions. (Neither the Executive Committee nor the Publications Committee has authority to make editorial decisions.)*

#### **Specific charges for 2019-2020:**

1. To prepare, by October 31, 2019, a Memorandum to the Executive Committee of the Section for the 2019-2020 best JIAR paper award including (a) a timetable for selection and presentation of award, timing to inform the winner to allow them time to make plans to attend the relevant meeting, and (b) selection criteria and process. (Note: This requirement is necessary only if a JIAR best paper award is to be funded by Section funds rather than by grants obtained for the JIAR conference. Amount of any award using section funds will be contingent on the section budget to be established by the Executive Committee in August 2019).
2. To work with the editor of *JJAR* to prepare a strategic plan for *JJAR*.
3. To review the annual report of the Editor of *JJAR*.
4. To review the governance of *JJAR* in collaboration with the editor and the section's Advisory Board and make recommendations to the Executive Committee with respect to the operation of the journal.
5. On an ongoing basis, to provide information to the section's Communicator Director about research, news and events that may be appropriate for the section's website.
6. To submit written progress reports pertaining to each of the above 6 charges to the Section Secretary (cc: Section President) by **January 1** and **July 1**, make an oral progress report at the Section's Mid-year Meeting in Orlando in January 2020; and make a final oral report at the AAA Annual Meeting in Atlanta, GA in August 2020.



## International Accounting Section

### Communication Director

Charge: To lead the effort in establishing and maintaining content of the section's website. To serve as a (non-voting member) of the Section Publications Committee

Communication Director: Ya-wen Yang (Wake Forest University) yangyw@wfu.edu

#### ***The Operating Manual Includes the Following: [Excerpt]***

The Communication Director shall be appointed by the President for a one-year term and is eligible for reappointment.

The Communication Director is responsible for the administration and content of the section's website on a timely basis. Content of the website shall include

- The list of officers and committee chairs;
- The section bylaws;
- The Section Operating Manual and Section Service Record, which are to be provided and maintained by the secretary;
- Current calls for submissions to the section's annual, midyear, and journal conferences;
- Items of news about the section, including section award recipients; and
- Other items that the Communications Director, in consultation with the section president, consider to be appropriate and useful.

Specific charges for 2019 - 2020:

1. To keep the section's website up-to-date and ensure that requests for changes are updated on a timely basis.
2. To identify relevant materials to post to the IAS website, possibly including links to other relevant pages such as those of international standard setters.
3. To inform the Section's Officers and Committee Chairs when significant new material is added to the Section's website.
4. To maintain familiarity with policies concerning information to be disseminated via the Section's website.
5. To benchmark the IAS section website against other AAA sections' and other professional organizations' websites and identify potential improvements.
6. To actively work with IAS committee chairs to obtain value added information for the website. For example, work with the organizers of the Annual meeting, Midyear meeting, and JIAR Conference to obtain pictures of Section events.
7. To serve as a non-voting member of the section's Publications Committee.
8. To put into writing committee procedures, including sample letters, etc. to make it easier for the next International Section Communication Director.
9. To submit written progress reports to the Section Secretary (cc: Section President) by **January 1** and **July 1**, make an oral progress report at the Section's Mid-year Meeting in Orlando, FL in January 2020; and make a final oral report at the AAA Annual Meeting in Atlanta, GA in August 2020.



## International Accounting Section

### Annual Program Committee

Charge: To organize the Section's program at the 2020 AAA Annual Meeting in Atlanta

Committee Co-Chairs: Lucy Chen (Villanova University) and John Wang (University of Cincinnati)

Specific charges for 2019-2020:

1. To organize, in compliance with guidelines established by the Chair(s) of the AAA Annual Program Committee, technical (paper presentation) sessions on international accounting topics at the AAA Annual Meeting in Atlanta, GA in August 2020.
2. To work with the section's Communication Director to maintain and update annual program information on the section's website.
3. To work with the Section's CPE Committee to determine the topics and number of CPE sessions will be offered.
4. To work with the Practice Issues Committee to involve practitioners in panels or concurrent sessions. The sessions submitted to you by the Chairs of the Practice Committee must be included.
5. To organize, as AAA scheduling constraints permit, a panel or panels on international accounting topics at the AAA Annual Meeting in Atlanta, GA in August 2020.
6. To secure a speaker for the Section's annual luncheon at the AAA Annual Meeting in Atlanta, GA in August 2020, and order a plaque or similar item from AAA to be given to the speaker.
7. To prepare a schedule for the section's annual business meeting, including time allotted for speaker (if any), award presentations, thank you gifts, and comments from incoming and outgoing Presidents, announcements, etc. Help organize seating at the head table in consultation with the President.
8. To make arrangements for photographs at the Section's annual business meeting (e.g., by requesting specific individuals to take photos.)
9. To put into writing "Committee Procedures and Lessons Learned" including, for example, sample letters, etc. to make it easier for the next annual meeting co-chairs.
10. To submit written progress reports to the Section Secretary (cc: Section President) by **January 1** and **July 1**, make an oral progress report at the Section's Mid-year Meeting in Orlando, FL in January 2020; and make a final oral report at the AAA Annual Meeting in Atlanta, GA in August 2020.

**Note:** No provisions are made to reimburse the luncheon speaker's expenses, apart from the cost of the luncheon. You should therefore aim to find a speaker from the Atlanta area. Speakers must reflect the practical or academic use accounting information. You should make your best efforts to ensure the speaker's presentation skills or previous presentation experience indicates they are likely to be a speaker of general interest.

## International Accounting Section

### Mid-Year Conference Committee

Charge: To plan the Section's 2020 Mid-Year Conference and Doctoral/New Faculty Consortium.

Committee Co-Chairs: Gia Chevis (Baylor University) and Maria Vulcheva (Florida International University)

Committee Members: Joseph Rakeshaw (Florida Atlantic University)

Doctoral / New Faculty

Consortium Chair: Linda Myers (University of Tennessee)

Specific charges for 2019-2020:

1. To plan the Section's 2020 Mid-year Meeting, joint with the AIS and SET sections.
2. To plan the Section's 2020 Doctoral / Doctoral Consortium with the Consortium Chair.
3. To work with the AAA in planning the logistics of the meeting and in advertising and promoting the meeting.
4. To work within the budget approved for the mid-year meeting and consortium.
5. To develop the program for the mid-year meeting and doctoral/new faculty consortium, in collaboration with the AIS and SET sections. The overall goal is to have a high-quality program of research, practice, and education components.
6. To work with the JIAR editor in planning the session that will feature JIAR papers.
7. To work with the Teaching and Curriculum (Education) Committee in developing at least one educational panel for the mid-year meeting. Also have the Teaching and Curriculum Committee assist in any evaluation of any education related papers and cases.
8. To work with the VP-Practice and the Practice Issues Committee to involve practitioners in panels or concurrent sessions.
9. To coordinate with CPE Committee to schedule CPE session(s).
10. In coordination with the Research Committee, to choose the meeting's best paper and best reviewer awards.
11. To put into writing committee procedures, including sample emails, etc. to make it easier for the next chair(s).
12. To submit written progress report to the Section Secretary (cc: Section President) by **January 1**, make an oral progress report at the Section's Mid-year Meeting in Orlando, FL in January 2020; and make a final oral report at the AAA Annual Meeting in Atlanta, GA in August 2020.

## International Accounting Section

### JJAR Conference Planning Committee

Charge: To plan the JJAR conference. The conference shall always meet the strategic goals of the section as defined by the Executive Committee (EC). The primary goals of a JJAR conference include:

- increasing the quality of issues of JJAR,
- enhancing, where possible, the relationship of the section with prestigious non-US organizations and journals with a ranking equal to or greater than that of JJAR in order to raise the profile of the journal, and
- enrolling additional section members.

Committee Chair: Agnes Cheng (Re-appointed for 3-year term beginning August 2019)

csagnes.cheng@polyu.edu.hk

***The JJAR Conference Committee is an Operating Committee of the section. The Section Operating Manual specifies the following:***

#### **Section E. Operating Committees and Task Forces**

As per the 2018 bylaws, the Section has three Standing Committees: Advisory Board, Nominating Committee, and Publications Committee. In addition to the Standing Committees required by the bylaws, the Section typically has a number of *ad hoc* operating committees. As the operating committees listed in this section are *ad hoc*, these committees are not required to be appointed every year.

#### **E. 1. Operating Committees – appointment and composition**

The president appoints each Committee Chair and its members unless otherwise specified in the bylaws. The president may also appoint a task force to accomplish a specific task essential to the objectives of the Section. The length of service shall normally be one year. Because of the need for advance planning and continuity, members of the Conference and Program Committees may be appointed for terms of one, two, or three years. Details regarding the specific duties and composition of committees are provided in the Annual Charges as prepared by the section president.

....

JJAR Conference Committee. The main duty of the committee is to plan the conference. The conference shall always meet the strategic goals of the section as defined by the Executive Committee. The chair shall work with the Executive Committee prior to formalizing any contractual agreements and with the treasurer when establishing and approving the conference budget.

#### **Specific charges for 2019-2020.**

1. To propose to the Section President and Executive Committee the potential locations for a JJAR conference in 2021, including an evaluation in terms of revenue, strategic benefit, potential member gain, cost, operational issues and any other relevant issues.

2. To negotiate funding and sponsorship for the proposed conference after the location has been approved by the President and EC. To confirm to the President and Executive Committee that the JIAR Conference will operate on a standalone basis financially by obtaining sponsors, making pricing and other financial decisions. No JIAR conference expenditures are reimbursed by the section, unless authorized in advance by the Executive Committee.
3. To identify a sub-committee (the JIAR conference Organizing Committee) that will organize and carry out the 2020 JIAR Conference. The charges of the Organizing Committee will include:
  - a. To work with the *JIAR* editor to identify specific conference themes.
  - b. To issue a call for papers for any conferences organized, have those papers reviewed and select suitable papers and speakers for the conference. All papers submitted to the conference should be considered as submissions to the journal unless specifically indicated otherwise by the authors of the paper. If a paper is authored or co-authored by a JIAR Planning or JIAR Organizing committee member, the President must agree to its inclusion in the conference.
  - c. To coordinate with the Practice Issues Committee to determine whether to involve practitioners in panels or concurrent sessions at the conference.
  - d. To help organize the luncheon schedules, including time allotted for speaker, award presentations, thank you gifts, and comments, as needed. Typically, organization of seating at the head table is decided in consultation with the President of the Section.

#### **JIAR Conference Planning Committee (continued)**

4. To work with the section's Communications Director to maintain and update program information on the section's website.
5. To work with the Section's Advisory Board, the President of the Section, and the Executive Committee to determine to ensure that the focus of future conference meets the sections current and future strategic objectives.
6. To put into writing committee procedures, including sample letters, etc. to make it easier for the next JIAR Planning Committee chair or co-chairs.
7. To submit written progress reports to the Section Secretary (cc: Section President) by **January 1** and **July 1** (including information about how any JIAR conference is meeting the strategic goals of the section); make an oral progress report at the Section's Mid-year Meeting in Orlando in January 2020; and make a final oral report at the AAA Annual Meeting in Atlanta, GA in August 2020.

## International Accounting Section

### CPE Committee

Charges: To work with the Committee chairs to provide CPE programs and session sessions for IAS members and others.

Committee Chair: Eva Jermakowicz (Tennessee State University)

Specific charges for 2019-2020:

1. To coordinate the submission of proposals for the CPE sessions and the scheduling of the CPE sessions at the 2020 Annual AAA Meeting in Atlanta, GA in August 2020.
2. To work with the Midyear Meeting Co-Chairs (as well as other relevant committee chairs such as the US Regional Coordinators, the International Relations Committee, the Research Committee, and the Teaching and Curriculum Committee) to develop and provide appropriate CPE sessions at the Mid-Year Meeting in Orlando in February 2020 and the Annual Meeting in Atlanta in August 2020.
3. Secure potential presenters of the CPE sessions.
4. To appoint a committee and seek their involvement in committee activities in order to identify suitable future Co-Chairs of the CPE Committee.
5. To examine the CPE sessions offered by other sections of the AAA both to provide a benchmark for the IAS CPE committee and to generate ideas for future sessions (e.g., a regional section offered a very reasonably-priced session on Power BI at a regional conference in 2019.)
6. To put into writing committee procedures, including sample letters, any information about financial arrangements with AAA, etc. to make it easier for the future committee chairs and participants.
7. To submit written progress reports to the Section Secretary (cc: Section President) by **January 1** and **July 1**, make an oral progress report at the Section's Mid-year Meeting in Orlando in January 2020, and make a final oral report at the AAA Annual Meeting in Atlanta, GA in August 2020.

## International Accounting Section

### Membership Committee

Charge: To promote and increase membership in the International Accounting Section and enhance communication among current Section members.

Committee Co-Chairs: Helen Kang (UNSW Sydney Australia) and Stephani Mason (DePaul University)

Specific charges for 2019-2020:

1. To work with the AAA to administer the volunteer survey. Coordinate with the section's President-Elect to identify which volunteer opportunities will be available.
2. To contact via personal email individuals belonging to specific groups of people offering to provide answers to any questions and encouraging them to join the section (e.g., current and past attendees at the Doctoral/New Faculty consortium or the young scholar mentorship sessions, attendees at prior midyear meetings, individuals who submit papers to international section sessions at the annual or midyear meetings, individuals who are identified by the regional coordinators or others as international accounting specialists, individuals who have previously received travel grants or best-paper awards from the IAS).
3. To ensure that each new attendee and each new section member at the annual meeting lunch and the midyear meeting is personally greeted and welcomed, working with the Meeting Co-chairs to identify such individuals.
4. To determine ways that the IAS Mid-year and Annual Meeting programs can better meet members' needs.
5. To submit written progress reports to the Section Secretary (cc: Section President) by **January 1** and **July 1**, make an oral progress report at the Section's Mid-year Meeting in Orlando, FL in January 2020, and make a final oral report at the AAA Annual Meeting in Atlanta, GA in August 2020.

## International Accounting Section

### Practice Issues Committee (PIC)

**Charges:** To encourage, support, and promote interest and cooperation between accounting practice and academics in all aspects of international accounting both in the United States and throughout the rest of the world.

**Committee Co-Chairs:** Tom Young (KPMG), Vice-President of Practice of the International Accounting Section  
Paul Munter (KPMG and University of Colorado)

Specific charges for 2019-2020:

1. To develop and implement plans to achieve the above charges.
2. Work with the Mid-Year Meeting Co-chairs and the Annual Meeting Co-chairs in planning sessions and inviting practitioners to participate as panelists and presenters at the Mid-Year Conference in Orlando in January 2020 and the Annual Meeting in Atlanta, GA in August 2020. Panel ideas might include: (a) views of practice and academe on IFRS issues and practices, and (b) relevant research ideas that would be of benefit to all stakeholders, including practitioners, educators, and policy makers.
3. To work with the Communications Director in providing updates on opportunities related to this committee's charges on the Section website.
4. To provide information about funding sources for international research collaboration.
5. To facilitate the interaction and cooperation of accounting practice and academics. Examples of such action could include (but are not limited to):
  - a. Identifying collaborative research projects of interest to both practice and academe
  - b. Identifying and provide information about funding for collaborative research
  - c. Identify and provide information about academic leaves of absence with practitioners and policy makers.
6. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
7. To submit written progress reports to the Section Secretary (cc: Section President) by **January 1** and **July 1**, make an oral progress report at the Section's Mid-year Meeting in Orlando in January 2020; and make a final oral report at the AAA Annual Meeting in Atlanta, GA in August 2020.

## International Accounting Section

### Research Committee

**Charges:** To encourage, support, and promote research in International Accounting in the United States and throughout the rest of the world. To foster research, help faculty advance careers, and inform and influence policy and practice

**Committee Chair:** David Godsell (University of Illinois at Urbana-Champaign)

**Committee Members:** Ana Marques (Norwich Business School - University of East Anglia), Nabar Sandeep (Oklahoma State University), Steve Lim (TCU)

Specific charges for 2019-2020:

1. To develop and implement plans to achieve the above charges.
2. To undertake a survey of AAA section journals to identify international-related research. Theoretically, all the different functions represented by AAA sections have the potential for research with an international perspective. The goals of this survey are twofold:
  - a. To create an Inventory of information about international-related research published in the various AAA functional areas' journals in the recent past (e.g. 1 to 3 years). The inventory will likely take the form of an excel spreadsheet with data items such as name of section, name of journal, title of paper, authors' names and affiliations. Then for each of the international-related papers (or some subset of those papers), data will include items such as: summary of research question, and country(ies) involved. Ultimately, the format and content of the Information Inventory is at the discretion of the Chair of the Research Committee.
  - b. To create a Summary Report about international-related research in the various AAA functional areas' journals that would be shared with the Executive Committee of the Section at the 2020 annual meeting. In addition to descriptive information total number of papers in that section's journal, number of papers in that section's journal related to an international topic, the summary report may include ideas about why and when an international perspective makes sense, as well as some guidance about future cross-section collaboration. Ultimately, the format and content of the Summary Report is at the discretion of the Chair of the Research Committee.
3. To organize and implement a mentoring session for breakfast during the 2020 IAS Midyear meeting, where senior faculty mentor and advise junior faculty on research, teaching, and career development
4. To work with the section Membership Committee to foster new membership in the section.
5. On an ongoing basis, to provide information to the section's Communications Director about international accounting research that may be appropriate for the section's website.
6. To work with Continuing Professional Education Committee, as requested, to develop CPE research sessions for Mid-year and Annual Meeting.
7. To work with the Mid-Year Meeting and Annual Meeting Chairs to arrange panels that will bring together ideas and thought on current research topics. Panel ideas might include: (a) views on current policy and

standard setting topics, and (b) relevant research ideas that would benefit all stakeholders, including practitioners, educators, and policy makers; (c) International Accounting Journals Editors panel.

To submit brief, written progress reports to the Section Secretary (cc: Section President) by **January 1** and **July 1**, make an oral progress report at the Section's Mid-year Meeting in Orlando in January 2020; and make a final oral report at the AAA Annual Meeting in Atlanta, GA in August 2020. To provide the Summary Report about described in item 2.b. (above) to the Executive Committee of the Section the at the 2020 annual meeting.

## International Accounting Section

### Teaching and Curriculum Committee

**Charges:** To encourage, support, and promote interest in all aspects of international accounting education both in the United States and throughout the rest of the world. To disseminate information on teaching and curriculum best practices and to facilitate curriculum or teaching needs of the Section members as they arise.

**Committee Co-Chairs:** Asheq Rahman (Auckland University of Technology) and  
Laura Swenson (UW- Milwaukee)

**Specific charges for 2019-2020:**

1. To develop and implement plans to achieve the above charges.
2. To create a Repository of course syllabi for International Accounting Courses.
3. To explore and evaluate a mechanism for making the Syllabi Repository available to section members (e.g., possibly posting them on the section website).
4. To document recommended procedures for keeping the Syllabi Repository up-to-date.
5. On an ongoing basis, to provide information to the section's Communications Director about international accounting news that may be appropriate for the section's website.
6. To identify teaching sessions at conferences pertaining to international accounting and, as appropriate, to provide information about the International Section of AAA to the presenter for the purposes of fostering new membership in the section; and in general, to work with the section Membership Committee to foster new membership in the section.
7. To work with the Midyear Meeting Co-chairs to arrange panels relating to accounting education and teaching and curriculum for the Midyear Meeting. Panel ideas might include authors of international accounting textbooks; innovative teaching ideas; effective use of cases, etc.
8. To work with the Continuing Professional Education Committee, as requested, to develop CPE research sessions for the Mid-year and Annual Meetings.
9. To submit written progress reports to the Section Secretary (cc: Section President) by **January 1** and **July 1**, make an oral progress report at the Section's Mid-year Meeting in Orlando, FL in 2020; and make a final oral report at the AAA Annual Meeting in Atlanta, GA in August 2020.

## International Accounting Section

### Doctoral Travel Grants Committee

Charges: To encourage, support, and promote Doctoral students' participation in the Annual Meeting of the AAA.

Committee Chair: Tami Dinh (University of St.Gallen)

Specific charges for 2019-2020:

1. To develop and implement plans to achieve the above charges.
2. To confirm with the Section's Treasurer the number and amount of travel grants that have been approved by the Executive Committee. (This will be based on the budget to be agreed in August 2019).
3. To work with the AAA staff, the International Relations Committee Co-chairs and the US Regional Programs Co-chairs to ensure broad-based communication about the grants.
4. To work with the Annual Meeting Program Co-Chairs to make sure the doctoral students who received funding are actively involved in the Meeting as reviewers, discussant, and moderators.
5. To organize with the Section's Treasurer and the Annual Meeting Chairs for the disbursement of the grants.
6. To provide the list of names and email addresses of the grant recipients to the Membership Committee Co-chairs.
7. To put into writing Committee Procedures to make it easier for future chairs. This report should include a summary timetable of each step involved in advertising the grants, selecting the recipients, communications with the Annual Meeting Program Co-Chairs, and organizing disbursements. In addition, it should include sample emails informing the recipients and non-recipients of the outcome.
8. To submit the Committee Procedures Report along with a written progress report to the Section Secretary by **January 1** and make an oral progress report at the Section's Mid-year Meeting in Orlando in January 2020. To submit a final written report to the Section Secretary (cc: Section President) by **January 1** and make a final oral report at the AAA Annual Meeting in Atlanta, GA in August 2020.

## International Accounting Section

### International Relations Committee

Charge: To foster relations between the International Accounting Section and accounting organizations outside the United States.

Committee Co-chairs: Cristina Florio (Universita' di Verona) and Minna Yu (Monmouth University)

#### Specific charges for 2019-2020:

1. To actively promote the activities of the International Accounting Section outside the United States.
2. To coordinate, advise, and assist International Regional Liaisons in achieving their goals.
3. By October 15, to advise the Section President if there are additional countries (in addition to the countries where a liaison appointment has already been made) where an International Liaison appointment would be beneficial.
4. To recruit new members outside the US (in conjunction with initiatives of the Membership Committee).
5. On an ongoing basis, to provide information to the section's Communications Director about non-US International Accounting activities that may be appropriate for the section's website.
6. If a gift membership program is authorized (subject to Executive Committee establishment of budget in August), select universities to be recipients of gift memberships and communicate information about gift memberships to the Section membership.
7. In collaboration with the Section President and the International Liaisons, prepare a report to the Section Executive Committee addressing the following strategic questions:
  - a. How should International Liaisons be selected? (Consider criteria such as (a) countries that offer the biggest opportunity to recruit new members outside the US, (b) countries with existing large and/or active membership.)
  - b. How should the effectiveness of the International Liaisons be evaluated? Relatedly, what are specific actions that are most useful?

To submit an initial report to the Section Secretary (cc: Section President) by **January 15** and a final report by **July 1**; make an oral progress report at the Section's Mid-year Meeting in Orlando, FL in January 2020; and make a final oral report at the AAA Annual Meeting in Atlanta, GA in August 2020.

## International Accounting Section

### International Relations Committee- International Liaisons

International Liaisons are members of the Section’s International Relations Committee. International Liaisons are encouraged to attend the joint Executive Committee/Committee Chairs meetings at the Mid-year Section meeting and the AAA Annual meeting.

International Liaisons are drawn from a cross-section of countries/regions representing the Section’s membership, with a focus on ensuring that the needs and concerns of members in countries/regions where a significant number of IAS members are domiciled are addressed.

Country/Area	2019-2020	Affiliation	email address
Australia	Richard Morris	University of New South Wales	<a href="mailto:richard.morris@unsw.edu.au">richard.morris@unsw.edu.au</a>
Belgium	Ann Gaeremynck	Leuven University	<a href="mailto:ann.gaeremynck@kuleuven.be">ann.gaeremynck@kuleuven.be</a>
Brazil	Marcelo Moraes	University of Sao Paulo	<a href="mailto:mbotelho@usp.br">mbotelho@usp.br</a>
Canada	Samir Trabelsi	Brock University	<a href="mailto:strabelsi@brocku.ca">strabelsi@brocku.ca</a>
Chile	Elizabeth Gutierrez	National University of Chile	<a href="mailto:eligutierrez@gmail.com">eligutierrez@gmail.com</a>
China	Xiaohui Qu	Xiamen University	<a href="mailto:xhqu@xmu.edu.cn">xhqu@xmu.edu.cn</a>
Denmark	Barbara Seitz	Copenhagen Business School	<a href="mailto:bse.acc@cbs.dk">bse.acc@cbs.dk</a>
Germany	Per Olsson	ESMT European School of Management and Technology	<a href="mailto:Per.Olsson@esmt.org">Per.Olsson@esmt.org</a>
Hong Kong	Byron Song	Hong Kong Baptist University	<a href="mailto:yangsong@hkbu.edu.hk">yangsong@hkbu.edu.hk</a>
Italy	Cristina Florio	University of Verona (Italy)	<a href="mailto:cristina.florio@univr.it">cristina.florio@univr.it</a>
New Zealand	Asheq Rahman	Auckland University of Technology	<a href="mailto:Arahman@aut.ac.nz">Arahman@aut.ac.nz</a>
Saudi Arabia	Mohammad Nurunnabi	Prince Sultan University, Riyadh, Saudi Arabia	<a href="mailto:mnurunnabi@psu.edu.sa">mnurunnabi@psu.edu.sa</a>
Switzerland	Tami Dinh	University of St. Gallen	<a href="mailto:tami.dinh@unisg.ch">tami.dinh@unisg.ch</a>
Taiwan	Shun-Zen Liu	National Taiwan University	<a href="mailto:szliu@ntu.edu.tw">szliu@ntu.edu.tw</a>
Thailand	KK Boonlert-U-Thai	Chulalongkorn University	<a href="mailto:kriengkrai.b@cbs.chula.ac.th">kriengkrai.b@cbs.chula.ac.th</a>
Turkey	Mine Aksu	Sabanci University	<a href="mailto:maksu@sabanciuniv.edu">maksu@sabanciuniv.edu</a>
UK	Ana Marques	Norwich Business School - University of East Anglia	<a href="mailto:ana.marques@uea.ac.uk">ana.marques@uea.ac.uk</a>

### International Liaisons’ Tasks, Duties and Responsibilities

1. To communicate relevant activities and events about key accounting and institutional developments in the country or region as well as accounting conferences.

2. To create awareness of Section member's relevant research and papers in each country or region.
3. To serve as an initial point of contact for inquiries related to research and teaching in the country or region for Section members.
4. To promote the Section Mid-year meeting to local accounting associations and encourage participation.
5. To promote the Section journal, *Journal of International Accounting Research* and the *JJAR* Conferences and encourage submission of papers.
6. To work with the Mid-Year Meeting Committee to assist in developing panels, research paper sessions and other opportunities for presenting international accounting research related to country and region.
7. To work with the Annual Meeting Committee to assist in developing panels, research paper sessions and other opportunities for presenting international accounting research related to country and region.
8. To encourage submission of dissertations, nominations, applications, etc. for IAS Section awards and grants.
9. To actively recruit new members in his/her country/region.
10. To submit written reports to the Co-chairs of the International Relations Committee on the topics identified by January 1, 2020, and submit a final progress report to the Co-chairs of the International Relations Committee by **June 15, 2020**.

## International Accounting Section

### Outstanding Dissertation Award Committee

Charge: To select a recipient for the Section's outstanding international accounting dissertation award.

Committee Chair: Elizabeth Gordon (Temple University)

Committee Members: To be confirmed

Specific charges for 2019-2020:

1. To consult with the Section President in appointing two to four IAS members to serve on the Outstanding Dissertation Award Committee.
2. To review and update, if appropriate, Section guidelines for selecting the recipient of the Outstanding International Accounting Dissertation Award.
3. To announce guidelines and place calls for submissions in in the Fall 2019 in the Section Email, *SSRN*, and other publications and outlets. The deadline for nominations is TBA; in prior years ~ **February 25**.
4. To select the award recipient (by the AAA deadline for selection [TBA; in prior years ~ **April 15**). This date is required in order to request the plaque from and get the paperwork to the AAA in time to meet their deadlines.
5. To contact the recipient, informing him or her of the award and ensuring their presence at the Section luncheon during the AAA Annual Meeting in Atlanta GA in August 2020.
6. To coordinate with the annual meeting co-chairs in making contact with AAA to have a plaque made for the recipient.
7. To contact the Section treasurer to have a check prepared for the recipient. (Amount of the award is contingent on the section budget to be established by the Executive Committee in August 2019.)
8. To present the award to the recipient at the Section luncheon during the 2020 AAA Annual Meeting in Atlanta, GA in August 2020.
9. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
10. To submit written progress reports to the Section Secretary (cc: Section President) by **January 1** and **July 1**, make an oral progress report at the Section's Mid-year Meeting in Orlando in January 2020; and make a final oral report at the AAA Annual Meeting in Atlanta, GA in August 2020.

#### Committee Policies

The Committee shall submit a report to the President by April 15 that should include a summary of 1) the process followed by the committee and 2) the committee vote for each candidate/submission.

The Chair should share all submissions received with the Committee. All Committee members should provide individual feedback to the Chair (and copy all Committee members) by the deadline specified by the Chair. The Chair should **not** make recommendations to the Committee until all members have had an opportunity to provide individual feedback on the submissions.

## International Accounting Section

### Outstanding Educator Award Committee

Charge:	To select the Section's outstanding international accounting educator.
Committee Chair:	Wendy Wilson (Southern Methodist University)
Committee Members:	Brigitte Muehlmann (Babson College); Gordian Ndubizu (Drexel University); Asheq Rahman (Auckland University of Technology); Grace Pownall (Emory University)

#### Specific charges for 2019-2020:

1. To consult with the Section President in appointing two to four IAS members to serve on the Outstanding Educator Award Committee.
2. To review and update, if appropriate, Section guidelines for the selection of the Outstanding Accounting Educator.
3. To announce guidelines and place calls for submissions in conjunction with the AAA. The deadline for nominations is TBA; in prior years ~ **February 25**.
4. To contact the prior year's committee chair and obtain copies of all nominations that did not win in the prior year.
5. To select the award recipient (by the AAA deadline for selection [TBA; in prior years ~ April 15]). This date is required in order to request the plaque from and get the paperwork to the AAA in time to meet their deadlines.
6. To contact the recipient, informing them of the award and ensuring their presence at the Section luncheon during the AAA Annual Meeting in Atlanta GA in August 2020.
7. To coordinate with the annual meeting co-chairs in making contact with AAA to have a plaque made for the recipient.
8. To present the award to the recipient at the annual Section luncheon during the AAA Annual Meeting in Atlanta GA in August 2020.
9. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
10. To submit written progress reports to the Section Secretary (cc: Section President) by **January 1** and **July 1**, make an oral progress report at the Section's Mid-year Meeting in Orlando in January 2020; and make a final oral report at the AAA Annual Meeting in Atlanta GA in August 2020.

#### Committee Policies

The Committee Chairs should consider including two prior winners of the IAS Outstanding Educator Award.

To be selected as a winner, a person must meet one of the two following criteria:

- A. If the person is an active academic, he/she must be a current section member;
- B. If the person is a retired academic or is deceased, he/she must have been an active section member during his/her academic career.
- C. The person should not be the dissertation chair of the committee chair or, if possible, any of its members.

The Committee shall submit a report to the President by the AAA deadline for selection [TBA; in prior years ~ **April 15**] that should include a summary of 1) the process followed by the committee and 2) the committee vote for

each candidate. The Chair should share all nominations received with the Committee. All Committee members should provide individual feedback to the Chair (and copy all Committee members) by the deadline specified by the Chair. The Chair should **not** make recommendations to the Committee until all members have had an opportunity to provide individual feedback on the nominees. If no nominations are received by deadline stated in the call for nominations, members of the Committee may nominate candidates for consideration. Members of the Committee are not eligible for the award during the year(s) of their service.

## International Accounting Section

### Outstanding Service Award Committee

Charge: To select the recipient of the Section's outstanding service award.

Committee Chair: Giorgio Gotti (University of Texas El Paso)

Committee Members: Paul Munter (University of Colorado, Boulder), Jenice Prather-Kinsey (University of Alabama at Birmingham), David Godsell (University of Illinois at Urbana-Champaign), Nabar Sandeep (Oklahoma State University)

Specific charges for 2019-2020:

1. To consult with the Section President in appointing two to four IAS members to serve on the Outstanding Service Award Committee.
2. To review and update, if appropriate, Section guidelines for the selection of the Outstanding Service Award.
3. To announce guidelines and place calls for submissions in the Section email, in conjunction with the AAA. The deadline for nominations is TBA; in prior years ~ **February 25**.
4. To contact the prior year's committee chair and obtain copies of all nominations that did not win in the prior year. The Chair for 2018/2019 was Grace Pownall [grace.pownall@emory.edu](mailto:grace.pownall@emory.edu).
5. To select the award recipient (by the AAA deadline for selection [TBA; in prior years ~ **April 15**]). This date is required in order to request the plaque from and get the paperwork to the AAA in time to meet their deadlines.
6. To contact the recipient, informing them of the award and ensuring their presence at the Section luncheon during the AAA Annual Meeting in Atlanta GA in August 2020.
7. To coordinate with the annual meeting co-chairs in making contact with AAA to have a plaque made for the recipient.
8. To present the award to the recipient at the annual Section luncheon during the AAA Annual Meeting in New York, NY in August 2016
9. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
10. To submit written progress reports to the Section Secretary (cc: Section President) by **January 1** and **July 1**, make an oral progress report at the Section's Mid-year Meeting in New Orleans in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

#### Committee Policies

The Committee Chair should consider including at least one prior winner of the IAS Service Award, at least one past president and at least one additional former IAS executive committee member.

To be selected as a winner, a person must meet one of the two following criteria:

- A. If the person is an active academic/non-academic, he/she must be a current section member;
- B. If the person is a retired academic/non-academic or is deceased, he/she must have been an active section member during his/her career.

The Committee shall submit a report to the President by April 15 that should include a summary of 1) the process followed by the committee and 2) the committee vote for each candidate.

The Chair should share all nominations received with the Committee. All Committee members should provide individual feedback to the Chair (and copy all Committee members) by the deadline specified by the Chair. The Chair should **not** make recommendations to the Committee until all members have had an opportunity to provide individual feedback on the nominees. If no nominations are received by deadline stated in the call for nominations, members of the Committee may nominate candidates for consideration. Members of the Committee are **not** eligible for the award during the year(s) of their service.

## International Accounting Section

### Regional Programs Committee

Charge: To promote active involvement of international accounting related activities at each of the AAA regional meetings.

Committee Co-Chairs:

Maria Caban-Garcia (University of South Florida St. Petersburg) and

Natalie Churyk (Northern Illinois University)

#### Specific charges for 2019-2020:

1. To consult with the Section President in appointing members to serve on the Regional Programs Committee.
2. To work with the Regional Programs Committee Members to promote active involvement of international accounting related activities at each of the AAA regional meetings. For example, as appropriate, to encourage Committee Members to organize a Panel pertaining to International Accounting.
3. To review the programs of the Regional Section conferences to identify papers and panels pertaining to international accounting. The list should include conference, paper name, authors, and authors' affiliations.
4. To provide the Chair(s) of the Annual Program with the list of papers on international topics presented at regional meetings. This charge is helpful to ensure that papers are presented in accordance with AAA guidelines (i.e., papers can only be presented twice).
5. To provide the Chair(s) of the Membership Committee with the list of papers and panels on international topics presented at regional meetings, and where appropriate to reach out to the presenters to provide information about the International Section of AAA.
6. To work with the section Membership Committee to foster new membership in the section.
7. On an ongoing basis, to provide information to the section's Communications Director about international accounting news that may be appropriate for the section's website.
8. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
9. To submit written progress reports to the Section Secretary (cc: Section President) by **January 1** and **July 1**, make an oral progress report at the Section's Mid-year Meeting in Orlando in January 2020; and make a final oral report at the AAA Annual Meeting in Atlanta, GA in August 2020.

## International Accounting Section

### Officers and Committee Chairs 2019-2020

Role	2019-2020	Affiliation	email address
President	Elaine Henry	Stevens Institute of Technology	<a href="mailto:ehenry1@stevens.edu">ehenry1@stevens.edu</a>
Vice-President - Academic (Pres Elect)	Judy Beckman	The University of Rhode Island	<a href="mailto:Beckman@URI.edu">Beckman@URI.edu</a>
Vice-President - Practice	Tom Young	KPMG	<a href="mailto:tomyoung@kpmg.com">tomyoung@kpmg.com</a>
Past President	Stephen Lin	Florida International University	<a href="mailto:lins@fiu.edu">lins@fiu.edu</a>
Secretary	T. Bowe Hansen	Virginia Commonwealth University	<a href="mailto:t.bowe.hansen@gmail.com">t.bowe.hansen@gmail.com</a>
Treasurer	Gerlando Lima	University of Illinois	<a href="mailto:gerlando@illinois.edu">gerlando@illinois.edu</a>
Section Historian	Robert K. Larson	University of Cincinnati	<a href="mailto:larsonrt@ucmail.uc.edu">larsonrt@ucmail.uc.edu</a>
Council Representative(s)	Mahendra Gujarathi (year 2 of 3)	Bentley University	<a href="mailto:MGUJARATHI@bentley.edu">MGUJARATHI@bentley.edu</a>
<b>STANDING COMMITTEES</b>			
<b>Advisory Board</b> - Chair (appointed annually by Nominating committee)	Gia Chevis	Baylor University	<a href="mailto:Gia_Chevis@baylor.edu">Gia_Chevis@baylor.edu</a>
<b>Nominations Committee</b> Chair (most senior of two past presidents)	Chris Skousen (2nd of 2 yrs)	Oklahoma State University	<a href="mailto:chris.skousen@osu.edu">chris.skousen@osu.edu</a>
<b>Publications Committee</b> Co-Chair (Appointed by president)	Agnes Cheng (1st of 2 years); appointed by Section President for 2 years	Hong Kong Polytechnic	<a href="mailto:cs-agnes.cheng@polyu.edu.hk">cs-agnes.cheng@polyu.edu.hk</a>
Publications Committee Co-Chair (Appointed by president)	Ling Lei Lisic (2nd of 2 yrs)	Virginia Tech	<a href="mailto:llisic@vt.edu">llisic@vt.edu</a>
<b>OPERATING COMMITTEES</b>			
Communications Director	Ya-wen Yang	Wake Forest University	<a href="mailto:yangyw@wfu.edu">yangyw@wfu.edu</a>
Annual Program Co-chair	Lucy Chen (2020)	Villanova University	<a href="mailto:lucy.chen@villanova.edu">lucy.chen@villanova.edu</a>
Annual Program Co-chair	John Changjiang Wang (2020)	University of Cincinnati	<a href="mailto:wang2cj@ucmail.uc.edu">wang2cj@ucmail.uc.edu</a>
MidYear Meeting Co-chair	Maria I. Vulcheva (2020)	Florida International University	<a href="mailto:mvulchev@fiu.edu">mvulchev@fiu.edu</a>

MidYear Meeting Co-chair	Gia M. Chevis (2020)	Baylor University	<a href="mailto:Gia_Chevis@baylor.edu">Gia_Chevis@baylor.edu</a>
MidYear Doctoral Consortium	Linda A. Myers (2020)	University of Tennessee	lmyers16@utk.edu
JJAR Conference Planning Chair	Agnes Cheng (year 1 of 3)	Hong Kong Polytechnic	cs-agnes.cheng@polyu.edu.hk
JJAR Conference Co-Chair	NA	NA	NA
Continuing Education (CPE)	Eva Jermakowicz	Tennessee State University	ejermakowicz@tnstate.edu
Membership Co-chair	Helen Kang	UNSW Sydney Australia	helen.kang@unsw.edu.au
Membership Co-chair	Stephani Mason	DePaul University	smason18@depaul.edu
Practice Issues Committee Co-chair	Tom Young	KPMG	tomyoung@kpmg.com
Practice Issues Committee Co-chair	Paul H. Munter	University of Colorado, Boulder	paul.munter@colorado.edu
Regional Programs Co-chair	Maria Caban-Garcia	University of South Florida St. Petersburg	caban@usfsp.edu
Regional Programs Co-chair	Natalie Churyk	Northern Illinois University	nchuryk@niu.edu
Research Committee Chair	David Godsell	University of Illinois at Urbana-Champaign	dgodsell@illinois.edu
Teaching and Curriculum Co-chair	Asheq Rahman	Auckland University of Technology	Arahman@aut.ac.nz
Teaching and Curriculum Co-chair	Laura Swenson	UW- Milwaukee	swensola@uwm.edu
Outstanding Dissertation Award	Elizabeth "Betsy" Gordon	Temple University	<a href="mailto:egordon@temple.edu">egordon@temple.edu</a>
Outstanding Educator Award	Wendy Wilson	SMU	wwilson@smu.edu
Outstanding Section Service Award	Giorgio Gotti	University of Texas El Paso	ggotti@utep.edu
PhD Student Travel Grant Committee Chair	Tami Dinh	University of St. Gallen	tami.dinh@unisg.ch
International Relations Co-chair	Minna Yu	Monmouth University	<a href="mailto:miyu@monmouth.edu">miyu@monmouth.edu</a>
International Relations Co-chair	Cristina Florio	University of Verona (Italy)	cristina.florio@univr.it



**AMERICAN ACCOUNTING ASSOCIATION**

**INTERNATIONAL ACCOUNTING SECTION**

**COMMITTEE CHARGES**

**2015-2016**

**Note to committee chairs:**

Please send your committee members a letter or email message welcoming them to your committee. Please include your committee's charge in the body of the message. Try to keep each of your committee members involved and engaged.

**Please try to attend the IAS Midyear Conference February 18-20, 2016 in New Orleans, LA and the AAA Annual Meeting August 6-10, 2016 in New York, NY.**

**Your presence is always appreciated!**

**International Accounting Section  
Advisory Board**

Charge: To function in an oversight and advisory capacity for the IAS section.

Chair: Elizabeth Gordon (Temple University)

Specific charges for 2015-2016:

1. To review and reconcile the new AAA bylaws with IAS bylaws. Recommend appropriate revisions to the Executive Committee. For this purpose, work with the IAS Secretary as necessary.
2. To review and advise Executive Committee on stated Section objectives and recommend changes where necessary. The current IAS objectives as stated in the strategic plan are: (a) Fostering research to expand knowledge and idea development; (b) Helping faculty advance their careers; (c) Informing and Influencing policy and practice; and (d) Promoting effective learning.
3. To review and advise Executive Committee about the operational status on achieving the desired section objectives and make recommendations for improvement where necessary.
4. To review the Section's bylaws and recommend changes to committees so they are consistent with actual practice. Specifically to review the procedures for electing Officers and other appointments controlled by the Nominations committee to facilitate a change in election methods to an electronic ballot to be conducted no later than March 15 of the year preceding the date in which the nominated officer or committee chair assumes office
5. To publish, in accordance with the Section's bylaws, recommended changes to the bylaws and to present for vote to the membership the recommended changes.
6. To work with the IAS communication director to maintain and update information on the section's bylaws on the IAS website.
7. To advise the Section Executive, Strategic Planning, and Publications Committees in their efforts.
8. To submit written progress reports to the Section President by **January 15 and July 1**, make an oral progress report at the Section's Mid-year Meeting in New Orleans; and make a final oral report at the AAA Annual Meeting in New York in August 2016.

**International Accounting Section**  
**Annual Program Committee**

Charge: To organize the Section's program at the 2015 AAA Annual Meeting in Chicago

Committee Chairs: Ling-Tai (Lynette) Chou (National Chengchi University), Tom Lechner (Tennessee State), and Zuni Barokah (Universitas Gadjah Mada)

Specific charges for 2015-2016:

11. To organize, in compliance with guidelines established by the Chair(s) of the AAA Annual Program Committee, technical (paper presentation) sessions on international accounting topics at the AAA Annual Meeting in New York, NY in August 2016.
12. To work with the Section's CPE Committee to determine the topics and number of CPE sessions will be offered.
13. To work with the Practice Issues Committee to involve practitioners in panels or concurrent sessions. The sessions submitted to you by the Chairs of the Practice Committee must be included.
14. To organize, as AAA scheduling constraints permit, a panel or panels on international accounting topics at the AAA Annual Meeting in New York, Ny in August 2016.
15. To secure a speaker for the Section's annual luncheon at the AAA Annual Meeting in New York, NY in August 2016. Order a plaque or similar item from AAA to be given to the speaker. Speakers must reflect the practical or academic use accounting information. You should make your best efforts to ensure the speaker's presentation skills or previous presentation experience indicates they are likely to be a speaker of general interest.
16. To help organize the luncheon schedule, including time allotted for speaker, award presentations, thank you gifts, and comments from incoming and outgoing Presidents, announcements, etc. Help organize seating at the head table in consultation with the President.
17. To make arrangements to have a photographer at the Section's luncheon.
18. To work with the section's Communication Director to maintain and update annual program information on the section's website.
19. To put into writing committee procedures, including sample letters, etc. to make it easier for the next annual meeting co-chairs.
20. To secure a list of papers on international topics presented at regional meetings. This charge is in place to make sure that papers are on presented in accordance with AAA guidelines (i.e., papers can only be presented twice).
21. To submit written progress reports to the section secretary by **January 15 and July 1**, make an oral progress report at the Section's Mid-year Meeting in New Orleans, LA in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

**Note:** The Annual Meeting luncheon speaker is only reimbursed for some of his/her expenses [check with the section treasurer]. Normally, the Section will pay for the travel expenses, registration fee and the cost of the luncheon. A maximum reimbursement is to be established by the committee and agreed to by the speaker.

**International Accounting Section**  
**CPE Committee**

Charges: To work with the Committee chairs to provide CPE programs and session sessions for IAS members and others.

Committee Chair: Eva Jermakowicz (Tennessee State University) and Mark Holzblatt (Cleveland State University)

Specific charges for 2015-2016:

8. To coordinate the submission of proposals for the CPE sessions and the scheduling of the CPE sessions at the 2016 Annual AAA Meeting in New York, NY in August 2016.
9. To work with the US Regional Coordinators, the International Relations Committee, the Research Committee, and the Teaching and Curriculum Committee to develop and provide appropriate CPE sessions at the Mid-Year Meeting in New Orleans in February 2016 and the Annual Meeting in New York, NY.
10. Secure potential presenters of the CPE sessions.
11. To submit written progress reports to the Section Secretary by **January 15 and July 1**, make an oral progress report at the Section's Mid-year Meeting in New Orleans in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

**International Accounting Section**  
**Communication Director**

Charge: To promote and assist in the use of electronic media in accomplishing the objectives of the Section including administration and establishing content of the section's web page.

Committee Chair: Helen Kang, University of New South Wales

Specific charges for 2015-2016:

10. To keep the section's website up-to-date and make sure requests for changes are updated on a timely basis. Items published on the web page include:
  - a. The Bylaws, Objectives, Strategic Plan, and Financial Statements of the Section;
  - b. The Procedures Manual;
  - c. The list of officers, committee chairs and their members;
  - d. Committee charges;
  - e. Current and past years' newsletters; and
  - f. The minutes of the business meetings and Executive Committee meetings
11. To identify relevant materials to post to the AAA Commons and the IAS website. Determine which items should be available to all AAA members and which should be restricted to IAS members only. Some examples are:
  - a. Links and summaries of key research from other geographic areas
  - b. Links to Fulbright and other doctoral student and faculty exchanges
  - c. Lists of research partners
  - d. Lists of international conferences
  - e. Lists of funding sources for international research collaboration
  - f. Lists of visiting positions at the SEC, IASB, FASB, etc.
  - g. Links to agendas of standard-setters and other policy-makers
  - h. Links to AICPA's International Practices Task Force
  - i. Links to AICPA's Center for Audit Quality
  - j. Resource list of speakers, etc.
12. To actively work with IAS committee chairs to obtain value added information for the website. For example, work with *Forum* Editor to obtain current pictures of Section events.
13. To review policy concerning information to be disseminated via the Section's homepage and AAA Commons.
14. To monitor uses of electronic media by the AAA Executive Committee and other Sections that the IAS might also wish to exploit, and to coordinate Section use of electronic media with the AAA Executive Committee and other Section use where appropriate.
15. To serve as a non-voting member of the publications committee.
16. To provide information to country liaisons used to promote the section and the section's activities, conferences, and meetings.
17. To submit written progress reports to the Section President by **January 15 and July 1**, make an oral progress report at the Section's Mid-year Meeting in New Orleans in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

**International Accounting Section**  
**International Relations Committee**

Charge: To foster relations between the International Accounting Section and accounting organizations outside the United States.

Committee Chair: Cristina Florio (Universita' di Verona) and Paul Andre (ESSEC)

Specific charges for 2015-2016:

8. To actively promote the activities of the International Accounting Section outside the United States.
9. To coordinate, advise, and assist International Regional Liaisons in achieving their goals.
10. To recruit new members outside the US (in conjunction with initiatives of the Membership Committee).
11. To keep the Section President and membership informed of relevant non-US activities.
12. To continue the gift membership program, enhance information about the program, select universities to be recipients of gift memberships and communicate information about gift memberships granted to the Section membership.
13. To offer and follow-through with assisting non-US academic and professional accounting organizations and appropriate non-US universities, with planning and promoting symposia/conferences on international accounting issues by providing suggestions as to how to go about organizing such symposia/conferences, suggestions for participants, sharing of mailing lists, etc.
14. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chairs.
15. To submit written progress reports to the Section Secretary by **January 15 and July 1**, make an oral progress report at the Section's Mid-year Meeting in New Orleans in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

## **International Accounting Section**

### **International Liaisons**

International Liaisons are members of the Section's International Relations Committee. International Liaisons (outside the US) and International Coordinators (in the US) are encouraged to attend the joint Executive Committee/Committee Chairs meetings at the Mid-year Section meeting and the AAA Annual meeting.

International Liaisons are drawn from a cross-section of countries/regions representing the Section's membership, with a focus on ensuring that the needs and concerns of members in countries/regions where a significant number of IAS members are domiciled are addressed.

#### **International Liaisons' Tasks, Duties and Responsibilities**

11. To communicate relevant activities and events about key accounting and institutional developments in the country or region as well as accounting conferences and events and assist in distributing to Section member through the Section newsletter, *The Forum*, or other by methods.
12. To create awareness of Section member's relevant research and papers in each country or region and assist in distributing to Section members the Section newsletter, *The Forum*, or other relevant information.
13. To serve as an initial point of contact for inquiries related to research and teaching in the country or region for Section members.
14. To promote the Section Mid-year meeting to local accounting associations and encourage participation.
15. Distribute a written report about the Mid-Year meeting to the local accounting academics, based on a report provided by the section, to increase the awareness for the meeting.
16. To promote the Section journal, *Journal of International Accounting Research* and the *JJAR* Conferences and encourage submission of papers.
17. To proactively assist other groups organize international panels at their meetings.
18. To work with the Mid-Year Meeting Committee to assist in developing panels, research paper sessions and other opportunities for presenting international accounting research related to country and region.
19. To work with the Annual Meeting Committee to assist in developing panels, research paper sessions and other opportunities for presenting international accounting research related to country and region.
20. To work with the Continuing Professional Education (CPE) Committee to assist in promoting and expanding CPE opportunities of key international accounting aspects that cut across international boundaries and different languages.
21. To encourage submission of dissertations, nominations, etc. for IAS Section awards.
22. To actively recruit new members in his/her country/region.
23. To find suitable institutions and individuals for Gift Memberships and other financial assistance.
24. To submit written reports to the Chair of the International Relations Committee by January 1, 2016, and submit a final progress report to the Chair of the International Relations Committee by June 15, 2016.

**International Accounting Section**  
**JJAR Conference Committee**

Charge: To advise the President on potential sites for a biennial Journal of International Accounting Research (JIAR) Conference. Said conference shall always meet the strategic goals of the section as defined by the President and Executive Committee (EC). The primary goals of a JIAR conference include

- increasing the number and quality of issues of JIAR,
- enhancing, where possible, the relationship of the section with prestigious non-US organizations and journals with a ranking equal to or greater than that of JIAR, and
- enrolling additional section members.

Committee Chairs: Agnes Cheng and Betsy Gordon

Specific charges for 2015-2016.

8. To work with the Section's Strategy Committee, the President of the Section and EC to determine to ensure that the focus of future conference meets with the sections current and future strategic objectives.
9. To plan, organize, and carry out the 4<sup>th</sup> *JJAR* Conference to be held in Augsburg, Germany on July 7-9, 2016.
10. To propose to the Section President and the potential locations for a JIAR conference in 2017.
11. To work with the *JJAR* editor to identify specific conference themes and communicate them as part of the conference proposal.
12. To evaluate each alternative location in terms of revenue, strategic benefit, potential member gain, cost, operational issues or any other issues the President and EC may request.
13. To negotiate funding and sponsorship for the proposed conference after the location has been approved by the President and EC. At all times the President of the Section will have the final say on approving any conference and its details.
14. To work with the Section's Treasurer in developing and maintaining a budget for the conference.
15. To issue a call for papers for any conferences organized, have those papers reviewed and select suitable papers and speakers for the conference. All papers submitted to the conference should be considered as submissions to the journal unless specifically indicated otherwise by the authors of the paper. If a paper is authored or co-authored by a committee member, the President must agree to its inclusion in the conference.
16. The committee should coordinate with the Practice Issues Committee to determine whether to involve practitioners in panels or concurrent sessions at the conference.
17. To help organize the luncheon schedules, including time allotted for speaker, award presentations, thank you gifts, and comments. Help organize seating at head table in consultation with the President.
18. To arrange to have a photographer at the Conference.
19. To work with the section's Communications Director to maintain and update program information on the section's website.
20. To put into writing committee procedures, including sample letters, etc. to make it easier for the next JIAR committee co-chairs.
21. To submit written progress reports to the Section Secretary by **January 15 and July 1**, make an oral progress report at the Section's Mid-year Meeting in New Orleans in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

**Note:** Plenary speakers are only reimbursed for some of their expenses. Normally, the JIAR Conference will pay for the travel expenses, registration fee and the cost of the materials provided. A maximum reimbursement is to be established by the committee after consultation with the President. These arrangements should be included in the conference budget prior to it being offered formally. No member of this committee may receive reimbursement unless specifically agreed to by the President.

**International Accounting Section**  
**Membership Committee**

Charge: To promote and increase membership in the IAS and enhance communication among current Section members.

Term: The Membership Committee Chair serves a two-year term (2015-2017).

Committee Co-Chairs: Daniele Macciocchi (University of Chicago) & Samir Trabelsi (Brock University)

Specific charges for 2015-2016:

6. To work with the Strategy Committee and assist in implementing membership initiatives identified in the 2015-2016 Strategic Plan to target increases in membership.
7. To organize the 2<sup>nd</sup> IAS Members Reception during the AAA 2016 Annual Meeting in New York, NY in August 2016 in coordination with the AAA staff, the EC, and the President.
8. To work new faculty who have attended the Doctoral/New Faculty Consortium to continue to support them as they progress in career.
9. To determine whether IAS Mid-year and Annual Meeting programs are meeting member's needs and identify areas for improvement.
10. To review IAS documentation (e.g., IAS website, AAA Commons, and brochures etc.) in order to develop and recommend ways to better market the benefits of membership in the Section and provide information to members of the Section.
11. To submit written progress reports to the Section Secretary by **January 15 and July 1**, make an oral progress report at the Section's Mid-year Meeting in New Orleans in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

**International Accounting Section  
Mid-Year Conference Committee**

Charge: To plan the Section's Mid-Year Conference and Doctoral/New Faculty Consortium.

Meeting Chair: Elaine Henry (Stevens Institute of Technology)

Wendy Wilson (Texas Christian University)

Gina Rosa (New Orleans University)

Doctoral / New Faculty

Consortium Chair: Holly Skaife (University of California-Davis)

Specific charges for 2015-2016:

13. To plan the Section's 2016 Mid-year Meeting, joint with IAAER.
14. To plan the Section's 2016 Doctoral / Doctoral Consortium with the Consortium Chairs.
15. To contact the AAA for assistance in planning the logistics of the meeting.
16. To work within the budget approved for the mid-year meeting and consortium.
17. To develop the program for the mid-year meeting and doctoral/new faculty consortium, in collaboration with IAAER. The overall goal is to have a high-quality program of research, practice, and education components.
18. To work with the JIAR editor in planning the plenary session that will feature JIAR papers.
19. To work with the Teaching and Curriculum (Education) Committee in developing educational panels for the mid-year meeting. Also have the Teaching and Curriculum Committee assist in any evaluation of any education related papers and cases.
20. To work with the Practice Issues Committee to involve practitioners in panels or concurrent sessions.
21. To advertise the meeting and program on the SSRN, AAA website, AAA Commons and in the *Forum* and via other outlets. A preliminary notice should appear in the summer issue of the *Forum*.
22. To coordinate with CPE Committee to schedule CPE session(s).
23. To choose the meeting's best paper awardee and the meeting's best reviewer award.
24. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
25. To submit written progress reports to the Section Secretary by **January 15**, make an oral progress report at the Section's Mid-year Meeting in New Orleans, LA in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

**International Accounting Section  
Nominations Committee**

Charge: To develop a slate of nominees in conformity with Section by-laws for presentation at the 2016 business meeting.

Committee Chair: Elizabeth Gordon (Temple University)

Specific charges for 2015-2016:

1. To place a call for nominations (in the *Forum*, Section Website, and other outlets) for Section officers and other elected Section positions. Be sure to include in the announcement the requirements for each position. Deadline for receiving nominations is **December 1, 2015**
2. To request from the Section Secretary the service records for those nominated.
3. To **develop by February 1, 2016** (in conformity with Section by-laws), **a slate of nominees for** electronic balloting comprising:
  - a. A nominee for President Elect
  - b. A nominee for Treasurer
  - c. Two nominees for the Advisory Board (election is for three year terms). Per the bylaws, at least one member of the Advisory Board should reside outside the United States
  - d. Three nominees for the Publications Committee
4. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
5. To submit written progress reports to the Section President by **January 15 and July 1**, make an oral progress report at the Section's Mid-year Meeting in New Orleans, LA in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

Committee Policies:

The slate of nominees is to be presented to the Executive Committee for review prior to the public announcement of the slate. The report shall include a summary of 1) the process followed by the committee and 2) the committee vote for each position.

The Chair should share all nominations received with the Committee. All Committee members should provide individual feedback to the Chair (and copy all Committee members) by the deadline specified by the Chair. The Chair should **not** make recommendations to the Committee until all members have had an opportunity to provide individual feedback. Prior to submitting the slate to the Executive Committee the entire slate must be contacted by the Chair to verify each nominee's willingness to serve.

If no nominations are received for a particular position prior to the deadline stated in the call for nominations, members of the Nominations Committee may nominate candidates for consideration.

If nominated for a position, a committee member is not to participate in the discussion of candidates being considered for that position and must not be included in the voting process for that position.

**International Accounting Section**  
**Outstanding Dissertation Award Committee**

Charge: To select a recipient for the Section's outstanding international accounting dissertation award.

Committee Chair: Ole-Kristian Hope (University of Toronto)

Specific charges for 2015-2016:

11. To consult with the Section President in appointing two to four IAS members to serve on the Outstanding Dissertation Award Committee.
12. To review and update, if appropriate, Section guidelines for selecting the recipient of the Outstanding International Accounting Dissertation Award.
13. To announce guidelines and place calls for submissions in the Fall 2015 issue of *Forum*, *SSRN*, and other publications and outlets (such an email to Section members and the AAA Commons). The deadline for nominations is February 25, 2016.
14. To select the award recipient (deadline for selection is April 15, 2016). This date is required in order to request the plaque from and get the paperwork to the AAA in time to meet their deadlines.
15. To contact the recipient, informing him or her of the award and ensuring their presence at the Section luncheon during the AAA Annual Meeting in New York, NY in August 2016
16. To coordinate with the annual meeting co-chairs in making contact with AAA to have a plaque made for the recipient.
17. To contact the Section treasurer to have a check of \$1,000 prepared for the recipient. (Note: The Section may be able to provide more money if the recipient is from abroad, i.e., to help cover the cost of international travel. Contact the Section President immediately if a non-U.S. recipient is selected).
18. To present the award to the recipient at the Section luncheon during the 2016 AAA Annual Meeting in New York, NY in August 2016
19. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
20. To submit written progress reports to the Section Secretary by **January 15 and July 1**, make an oral progress report at the Section's Mid-year Meeting in New Orleans in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

Committee Policies

The Committee shall submit a report to the President by April 15 that should include a summary of 1) the process followed by the committee and 2) the committee vote for each candidate/submission.

The Chair should share all submissions received with the Committee. All Committee members should provide individual feedback to the Chair (and copy all Committee members) by the deadline specified by the Chair. The Chair should **not** make recommendations to the Committee until all members have had an opportunity to provide individual feedback on the submissions.

**International Accounting Section**  
**Outstanding Educator Award Committee**

Charge: To select the Section's outstanding international accounting educator.

Committee Chair: Sudipta Basu (Temple University)

Specific charges for 2015-2016:

11. To consult with the Section President in appointing two to four IAS members to serve on the Outstanding Educator Award Committee.
12. To review and update, if appropriate, Section guidelines for the selection of the Outstanding Accounting Educator.
13. To announce guidelines and place calls for submissions in the Fall 2015 issue of *Forum* and other publications and outlets (such as an email to Section members and the AAA Commons). The deadline for nominations is February 25, 2016.
14. To contact the prior year's committee chair and obtain copies of all nominations that did not win in the prior year.
15. To select the award recipient (deadline for selection is April 15, 2016). This date is required in order to request the plaque from and get the paperwork to the AAA in time to meet their deadlines.
16. To contact the recipient, informing them of the award and ensuring their presence at the Section luncheon during the AAA Annual Meeting in New York, NY in August 2016
17. To coordinate with the annual meeting co-chairs in making contact with AAA to have a plaque made for the recipient.
18. To present the award to the recipient at the annual Section luncheon during the AAA Annual Meeting in New York, NY in August 2016
19. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
20. To submit written progress reports to the Section Secretary by **January 15 and July 1**, make an oral progress report at the Section's Mid-year Meeting in New Orleans in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

Committee Policies

The Committee Chairs should consider including two prior winners of the IAS Outstanding Educator Award.

To be selected as a winner, a person must meet one of the two following criteria:

- D. If the person is an active academic, he/she must be a current section member;
- E. If the person is a retired academic or is deceased, he/she must have been an active section member during his/her academic career.
- F. The person should not be the dissertation chair of the committee chair or, if possible, any of its members.

The Committee shall submit a report to the President by April 15, 2016 that should include a summary of 1) the process followed by the committee and 2) the committee vote for each candidate.

The Chair should share all nominations received with the Committee. All Committee members should provide individual feedback to the Chair (and copy all Committee members) by the deadline specified by the Chair. The Chair should **not** make recommendations to the Committee until all members have had an opportunity to provide individual feedback on the nominees. If no nominations are received by deadline stated in the call for nominations, members of the Committee may nominate candidates for consideration. Members of the Committee are **not** eligible for the award during the year(s) of their service.

**International Accounting Section**  
**Outstanding Service Award Committee**

Charge: To select the recipient of the Section's outstanding service award.  
Committee Chair: Tony Kang (McMaster University)

Specific charges for 2015-2016:

11. To consult with the Section President in appointing two to four IAS members to serve on the Outstanding Service Award Committee.
12. To announce guidelines and place calls for submissions in the Fall 2015 issue of *Forum* and other publications and outlets (such as an email to Section members and the AAA Commons). The deadline for nominations is February 25, 2016.
13. To contact the prior year's committee chair and obtain copies of all nominations that did not win in the prior year.
14. To select the award recipient (deadline for selection is April 15, 2016). This date is required in order to request the plaque from and get the paperwork to the AAA in time to meet their deadlines.
15. To contact the recipient, informing them of the award and ensuring their presence at the Section luncheon during the AAA Annual Meeting in New York, NY in August 2016
16. To coordinate with the annual meeting co-chairs in making contact with AAA to have a plaque made for the recipient.
17. To present the award to the recipient at the annual Section luncheon during the AAA Annual Meeting in New York, NY in August 2016
18. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
19. To submit written progress reports to the Section Secretary by **January 15 and July 1**, make an oral progress report at the Section's Mid-year Meeting in New Orleans in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

Committee Policies

The Committee Chair should consider including at least one prior winner of the IAS Service Award, at least one past president and at least one additional former IAS executive committee member.

To be selected as a winner, a person must meet one of the two following criteria:

- A. If the person is an active academic/non-academic, he/she must be a current section member;
- B. If the person is a retired academic/non-academic or is deceased, he/she must have been an active section member during his/her career.

The Committee shall submit a report to the President by April 15 that should include a summary of 1) the process followed by the committee and 2) the committee vote for each candidate.

The Chair should share all nominations received with the Committee. All Committee members should provide individual feedback to the Chair (and copy all Committee members) by the deadline specified by the Chair. The Chair should **not** make recommendations to the Committee until all members have had an opportunity to provide individual feedback on the nominees. If no nominations are received by deadline stated in the call for nominations, members of the Committee may nominate candidates for consideration. Members of the Committee are not eligible for the award during the year(s) of their service.

**International Accounting Section**  
**Publications Committee**

Charge: To make recommendations concerning Section publications and select the winner of the *JJAR* best paper award.

Committee Chair: Mike Welker (Queens University)

Specific charges for 2015-2016:

1. To review criteria for the best *JJAR* paper award and select a winner(s). The presentation of the award will be made at the 2016 Midyear conference in New Orleans, California. The winner should be informed by December 15, 2015 (e.g., so that plans can be made to attend the midyear conference and a plaque can be ordered from the AAA). The recipient(s) of this award will receive a plaque and \$500 (i.e., if more than one author, this will be shared among the authors) from the IAS section.
2. To solicit case studies for each issue of *JJAR*.
3. To work with the editor of *JJAR* to prepare a strategic plan for *JJAR*.
4. To work with the editor of *JJAR* to develop and institute a promotional campaign targeted to increase the visibility of the journal.
5. To review the annual report of the Editor of *JJAR*.
6. To review the governance of *JJAR* in collaboration with the editor and the section's Advisory Board, and make recommendations to the Executive Committee in light of the operation of the journal.
7. To assist the Communicator Director in issues related to the electronic dissemination of Section materials.
8. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
9. In accordance to IAS Bylaws (Section VI, M.1.c) "The journal editor shall be appointed for a three-year term by the Executive Committee and is eligible to be reappointed for a maximum of three additional one-year terms. [...] One year prior to the expiration of the current editor's term, the Publication Committee shall, by majority vote, select a nominee for journal editor and forward it to the Executive Committee."
10. To submit written progress reports to the Section Secretary by **January 15**, make an oral progress report at the Section's Mid-year Meeting in New Orleans in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

**NOTE:** Any proposed expenditures must be pre-approved by the Treasurer and the President.

**International Accounting Section**  
**Practice Issues Committee (PIC)**

**Charges:** To encourage, support, and promote interest and cooperation between accounting practice and academics in all aspects of international accounting both in the United States and throughout the rest of the world.

**Committee Co-Chairs:** Jeri Calle (KPMG)  
Don Herrmann (Oklahoma State University)

Specific charges for 2015-2016:

8. To develop and implement plans to achieve the above charges.
9. Work with the Mid-Year Meeting co-chairs and the Annual Meeting Co-chairs in planning sessions and inviting practitioners to participate as panelists and presenters in the Mid-Year Conference in New Orleans in February 2016 and the Annual Meeting in New York, NY in August 2016. Panel ideas might include: (a) views of practice and academe on IFRS issues and practices, and (b) relevant research ideas that would be of benefit to all stakeholders, including practitioners, educators, and policy makers.
10. To work with the Communications Director in providing updates on opportunities related to this committee's charges on the AAA Commons and Section website.
11. To provide information about funding sources for international research collaboration.
12. To use all resources available (including website, *Forum*, AAA Commons, etc.) to facilitate the interaction and cooperation of accounting practice and academics. Examples of such action could be (but are not limited to):
  - a. Develop a mechanism for research partnerships that could include the following:
    - i. Data sharing and subjects for behavioral research
    - ii. Providing research summaries of published articles with practical implications
    - iii. Identify collaborative research projects of interest to both practice and academe
    - iv. Identify and provide information about funding for collaborative research
  - b. Develop a mechanism to increase interactions between practitioners, policy makers, and educators to develop case studies for classroom use.
  - c. Develop a mechanism that would promote academic leaves of absence with practitioners and policy makers.
13. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
14. To submit written progress reports to the Section secretary by **January 15 and July 1**, make an oral progress report at the Section's Mid-year Meeting in New Orleans in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

**International Accounting Section**  
**Regional Programs Committee**

Charge: To promote active involvement of international accounting related activities at each of the AAA regional meetings.

Committee Chair: Gary Braun (California State University - Chico)

Specific charges for 2015-2016:

10. To coordinate, advise, and assist the Section's Regional Coordinators in organizing technical sessions and panels at each of the AAA Regional Meetings. A special focus should be placed on coordinating at least one international accounting panel at each regional meeting during 2015-2016.
11. Have a conversation with prior years' chair to better understand the position, processes and challenges that are ahead and discuss any improvement possibilities.
12. To provide the CO-Chairs of the Annual Program with a list of papers on international topics presented at regional meetings. This charge is in place to make sure that papers are presented in accordance with AAA guidelines (i.e., papers can only be presented twice).
13. To provide any relevant information concerning papers and panels on international topics at Regional Meetings to the editor of the *Forum* and the Webmaster in a timely fashion.
14. To work with the section's webmaster to maintain and update regional program information on the section's website.
15. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
16. To submit written progress reports to the Section Secretary by **January 15 and July 1**, make an oral progress report at the Section's Mid-year Meeting in New Orleans in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

## International Accounting Section

### U.S. Regional Coordinators

Regional Coordinators are members of the Section's Regional Programs Committee. Regional Coordinators (in the US) and Regional Liaisons (outside the US) are encouraged to attend the joint Executive Committee/Committee Chairs meetings at the Mid-year Section meeting and the AAA Annual meeting.

Charge: To promote international accounting sessions at the AAA Regional Meetings.

Regional Coordinators:

<u>Region</u>	<u>Coordinator</u>	<u>University</u>
Mid-Atlantic Midwest	Minna Yu	Monmouth University
Northeast Ohio	Norbert Tschakert Mark Holtzblatt	Salem State University Cleveland State University
Southeast Southwest	Kean Wu	Rochester Institute of Technology
Western	Gary Braun	California State University - Chico

### Regional Liaisons' Tasks, Duties and Responsibilities

1. To work with Regional Program Chair to coordinate international efforts and activities at regional meetings.
2. To have a conversation with last year's regional coordinator to better understand the position, processes and challenges that are ahead and discuss any improvement possibilities.
3. To send an email to the Program Chair of your region to offer your services to assist in organizing the program. This will include:
  - a. Placing a special focus on coordinating at least one international accounting panel at each regional meeting during 2015-2016;
  - b. Recruiting reviewers for international accounting papers submitted to the conference;
  - c. Accepting papers for presentation at the conference;
  - d. Selecting moderators (and discussants, if requested by the Regional Program Chair);
  - e. Working with the IAS CPE Committee to assist in promoting and expanding CPE opportunities in the region.
4. To report the type and number of international accounting sessions to the IAS Regional Programs Committee Chair. To provide the Committee Chair with a list of papers on international topics presented at regional meetings. This charge is in place to make sure that papers are presented in accordance with AAA guidelines (i.e., papers can only be presented twice).
18. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
19. To submit written reports to the Chair of the Regional Programs Committee **by January 1, 2015**, and submit a final progress report to the Chair of the Regional Programs Committee by **June 15, 2015**.

**International Accounting Section**  
**Research Committee**

Charges: To encourage, support, and promote research in International Accounting in the United States and throughout the rest of the world. To foster research, help faculty advance careers, and inform and influence policy and practice

Committee Chair: Bowe Hansen (Virginia Tech)

Specific charges for 2015-2016:

8. To develop and implement plans to achieve the above charges.
9. To use all resources available (including website, *Forum*, AAA Commons, etc.) to facilitate research among section members. Examples of such action could be (but are not limited to):
  - a. Work with the PIC to develop a mechanism for research partnerships.
  - b. Break down the silos in geographical research
  - c. Facilitate collaborative research by doing such things as:
    - i. Provide lists of research partners
    - ii. Provide lists of international conferences and research opportunities
    - iii. Be aware of and provide lists of research grant opportunities
10. To work with Continuing Professional Education Committee to develop CPE research sessions for Mid-year and Annual Meeting.
11. To co-ordinate with the Financial Accounting and Reporting Section (FARS) and appoint IAS members to the Financial Reporting Com Financial Reporting Policy Committee (FRPC). The FRPC responds to policy-maker and standards-setter requests for public comment. The FRPC is composed of nine members with three appointed by the IAS. Each member has a three year term.
12. To field questions as they arise from IAS members on U.S. research related questions such as institutional features or data sources.
13. To provide updates on research opportunities on the AAA Commons and Section website.
14. To work with the Mid-Year Meeting and Annual Meeting Chairs to arrange panels that will bring together ideas and thought on current research topics. Panel ideas might include: (a) views on current policy and standard setting topics, and (b) relevant research ideas that would benefit all stakeholders, including practitioners, educators, and policy makers; (c) International Accounting Journals Editors panel.
15. To organize a mentoring session for breakfast during the 2016 IAS Midyear meeting, where senior faculty mentor and advise junior faculty on research, teaching, and career development
16. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
17. To submit written progress reports to the Section Secretary by **January 15 and July 1, 2015**, make an oral progress report at the Section's Mid-year Meeting in New Orleans in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

**International Accounting Section**  
**Section Historian**

Charge: To preserve the history of the International Accounting Section.  
Committee Chair: Robert Larson (University of Cincinnati)

Specific charges for 2015-2016:

1. To compile and maintain a list of past officers, Advisory Board members, recipients of the Outstanding Educator Award, recipients of the Outstanding Dissertation Awards, recipients of the Service Award, recipients of the *JIAA* best paper award, committee chairs
2. To maintain membership data and composition, etc.
3. To update a short history of the Section to be included in a membership package.
4. To consider writing brief interesting historical notes for the *Forum*.
5. To compile past issues of the *Forum* for preservation of the Section's history.
6. To work with the Communications Director in maintaining and updating the section's AAA history website.
7. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
8. To submit written progress reports to the Section Secretary by **January 15 and July 1**, make an oral progress report at the Section's Mid-year Meeting in New Orleans in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

**International Accounting Section**  
**Strategic Planning Committee**

Charge: Advise Section leadership on any potential concerns or strategic issues that the section may need to address in the near future and recommend ways to address these concerns or ideas to implement strategic changes.

Committee Chair: Wolfgang Schultze (University of Augsburg) and Kevin Veenstra (McMaster University)

Specific charges for 2015-2016:

1. To work with the Executive Committee and other members of the section leadership to conform IAS bylaws to AAA bylaws. Recommend additional ways to implement strategic changes.
2. Review any overlap(s) in committee charges among different committees and propose ways to eliminate it(them).
3. To request specific information from committee chairs regarding progress on their strategic charges.
4. To report on the Section's success in addressing strategic issues during the year and highlight any remaining issues that should be prioritized during 2015-2016.
5. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
6. To submit written progress reports to the Section Secretary by **January 15 and July 1, 2016**, make an oral progress report at the Section's Mid-year Meeting in New Orleans in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

**International Accounting Section**  
**Teaching and Curriculum Committee**  
**(Education Committee)**

Charges: To encourage, support, and promote interest in all aspects of international accounting education both in the United States and throughout the rest of the world. To disseminate information on teaching and curriculum best practices and to facilitate curriculum or teaching needs of the Section members as they arise.

Committee Chair: Judy Beckman (University of Rhode Island)

Specific charges for 2015-2016:

10. To develop and implement plans to achieve the above charges.
11. Collect international accounting syllabi from instructors who teach this subject in various universities and make them available to section members (the "Syllabus project").
12. Work with any committee and use all resources available (including website, *Forum*, AAA Commons, etc.) to make teaching and curriculum a more visible, value added component of our section's resources. Examples of such action plans could be (but are not limited to): (1) to collect information on international accounting education, teaching, or curriculum best practices by placing calls for these materials in the *Forum* and other publications and (2) to work with the IAS webmaster to update the teaching resources site on the section web page and on AAA Commons.
13. To work with the Midyear Meeting Chairs to arrange panels relating to accounting education and teaching and curriculum for the Midyear Meeting. Panel ideas might include: authors of international accounting textbooks; innovative teaching ideas; effective use of cases, etc.
14. To work with the Continuing Professional Education Committee to develop CPE research sessions for the Mid-year and Annual Meetings.
15. To field questions as they arise from IAS members on U.S. teaching-related questions.
16. To put into writing committee procedures, including sample letters, etc. to make it easier for the next chair.
17. To submit written progress reports to the Section Secretary by **January 15 and July 1**, make an oral progress report at the Section's Mid-year Meeting in New Orleans in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.

**International Accounting Section**  
**Doctoral Travel Grants Committee**

Charges: To encourage, support, and promote Doctoral students participation in the Annual Meeting of the AAA.

Committee Chair: Greg Burton (Brigham Young University)

Specific charges for 2015-2016:

9. To consult with the Section President and work with Carolyn Callahan (Louisville University), Stephen Salter (Middle Tennessee State University), Susan Hughes (University of Vermont) to develop and implement plans to achieve the above charges.
10. To work with the Annual Meeting Chairs to make sure the doctoral students who received funding are actively involved in the Meeting as reviewers, discussant, and moderators.
11. To organize with the Section's Treasurer and the Annual Meeting Chairs for the disbursement of the grants.
12. To submit written progress reports to the Section Secretary by **January 15 and July 1**, make an oral progress report at the Section's Mid-year Meeting in New Orleans in February 2016; and make a final oral report at the AAA Annual Meeting in New York, NY in August 2016.