



NEWSLETTER No. 121 [September 2022 – February 2023]

The FORUM, Newsletter of the International Accounting Section

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President's Letter

Dear Colleagues,

I hope you are having a wonderful year so far! I don't know that I've quite adjusted to a "new normal" after the height of the pandemic, but these last few years have certainly been an interesting time. Maybe it's age, or the obscuring mists of time, but it sure feels like the rate of change has been much faster over the last five years than it was for the first fifteen of my academic career, and that's including the heyday of international financial reporting convergence!

It is with great delight, therefore, that I'm able to return again and again to my International Accounting Section family. The home I have found in this wonderful group of people has been a balm for my soul. Whether you've been in the section for what feels like forever or you're new to the team, I hope that the midyear and annual meetings are occasions for connection and celebration.

It was wonderful to reconnect with friends and meet many new ones at the midyear meeting in January (the first in-person midyear in three years!), held jointly with the AIS and SET sections at the Sahara in Las Vegas. Thank you so much to Chuong Do and Jeff Chen for their work as meeting co-chairs and to Linda Ann Myers and Emily Anne Shafron for coordinating the PhD/New Faculty Consortium! Be sure to check out the award winners mentioned elsewhere in this newsletter. We had great discussions about the student pipeline, business analytics, and cybersecurity at our joint plenaries and meals, and there were an impressive number of concurrent sessions on many different topics—something for everyone. I love Zoom and Teams as much as the next person, but there's something so much more fulfilling about being in the same room with folks. Please know that if you couldn't make it this time you were missed! There are lots of upcoming events for you to choose from, though.

The [10th International Conference of the Journal of International Accounting Research](#), our section journal, is June 22-24th at the [Norwich Business School - University of East Anglia](#) in the UK. A *huge* thank you to each and every member of the planning and organizing committees with a special thank you to Ana Marques and her team at NBS: Ricardo Malagueno, Pinar Guven-Uslu, Fabio Motoki, and Denis Lima e Alves. If you can attend, you absolutely should! It's going to be a great event.

I also hope you're able to attend the AAA annual meeting in Denver and join in the section lunch on Monday, August 7th. The ever-fabulous [Charles Cho of the Schulich School of Business at York University](#) is scheduled to be our luncheon speaker. He is one of the world's leading experts on sustainability, going beyond ESG reporting to issues of planetary significance. It is sure to be an interesting talk. Thank you to our organizing co-chairs Jay Lee and Francesco De Luca for their ongoing efforts in putting together an excellent program.

And finally, be sure to mark your calendars for our next midyear meeting, to be held jointly with the [International Association for Accounting Education & Research](#) (IAAER), scheduled for

January 25-27th at the Emory University Conference Center. The call for papers will go out over the summer. Be sure to submit your work and panel suggestions! Many thanks to Jeff Chen and Maria Rykaczewski for co-chairing that meeting.

While I've mentioned a few specific people here, the section would not be what it is without the many, many contributions of so many of you. I can't possibly say it enough: THANK YOU! If you have any questions, suggestions, or concerns, please don't hesitate to contact me at gia_chevis@baylor.edu.

With much gratitude and in friendship,

Gia Chevis

IAS President 2022-2023

P.S. A hearty congratulations to Cristina Florio of the University of Verona on her recent election as the 2023-2024 AAA Director-Focusing International. She has been a great friend to the International Section for many years and will do a wonderful job!

IAS Activities – 2022 Annual Meeting

The 2022 Annual Meeting was successfully held on July 29 to August 3, 2022 (in-person sessions) and August 11-12, 2022 (virtual sessions). The International Accounting Section's program was organized by the co-chairs, Jay Junghun Lee (University of Massachusetts Boston) and Elizabeth Gutierrez (Universidad de Chile). There were 7 concurrent/dialogue sessions with 31 paper presentations and 5 panel discussions during the in-person meeting, covering topics such as research design advantages in international accounting research, publishing international accounting research, emerging issues in international taxation research, declining enrollment in accounting and solutions, and sustainability and integrated reporting. In addition, there were 5 concurrent/dialogue sessions with 17 paper presentations and 2 panel discussions during the virtual meeting, covering topics such as IFRS 17 insurance accounting issues and international effects on accounting. There were 54 reviewers, 28 discussants, 19 moderators, and about 550 attendees in the concurrent sessions and panel discussions of the International Accounting Section at the annual meeting.

IAS Activities – 2023 Midyear Meeting

Our 2023 midyear meeting, which was jointly organized with the AIS and SET sections, was held in Las Vegas from January 26th to 28th. The IAS program was coordinated by co-chairs Chuong Do (University of Nevada Reno) and Jeff Chen (Texas Christian University). The meeting began with the Annual PhD Student/New Faculty Consortium, which was led by Linda Myers (University of Tennessee Knoxville) and Emily Shafron (Texas A&M University).

The meeting included a luncheon featuring Gene Lee, Senior Vice President of Data Analytics at Caesars Entertainment, who shared his experiences applying data analytics to various aspects of the casino business. Additionally, the program had two general sessions addressing important issues related to student enrollment declines and international cybercrime. There were 14 concurrent sessions featuring 32 paper presentations, covering a range of topics such as the PCAOB's international inspection program, IFRS adoptions around the world, the SEC's comment letter process, global ESG risks, and financial reporting implications of cross-listings. Overall we had 30 presenters, 29 reviewers, 28 discussants, and 13 moderators participating in the conference.

IAS Luncheon at the 2022 Annual Meeting and Award Winners Announced at the Luncheon

The Section Luncheon was held on August 1, 2022. Giorgio Gotti gave a speech titled “Connecting Internationally & Doing Research for Impact.” Award presentation and business meeting followed the speech.

At the Section’s business meeting, the following award winners were announced:

Outstanding International Accounting Dissertation Award:

Kholod Alsaahli, Jubail University College

Outstanding International Accounting Educator Award:

L. Murphy Smith, Texas A&M Corpus Christi RELLIS Campus

Ian Hague International Accounting Section Outstanding Service Award:

Mahendra Gujarathi, Bentley University

Journal of International Accounting Research Best Paper Award:

“The Value of Implicit Political Connections”

David Broadstock, Hong Kong Polytechnic University

Xiaoqi Chen, Xiamen University

C. S. Agnes Cheng, Hong Kong Polytechnic University

Wenli Huang, Hong Kong Polytechnic University

“Lost in Translation? Analysts' Forecasts of Cross-Listed Firms”

Hyunkwon Cho, Sungkyunkwan University

Volkan Muslu, University of Houston

Minjae Koo, University of Houston

Journal of International Accounting Research Excellence in Reviewing Award:

Helen Kang, University of New South Wales

Elaine Wang, University of Massachusetts Amherst

Xi Ai, University of Louisville

PhD Student Travel Grant Recipients:

Dave Baik, University of Illinois Urbana-Champaign

David Park, Seoul National University

IAS Annual Meeting Excellence in Reviewing Award:

David Godsell, University of Illinois at Urbana-Champaign

Hrishikesh (Hrish) Desai, Arkansas State University

Tom Downen, University of North Carolina Wilmington

Humayun Kabir, Auckland University of Technology

Junwoo Kim, Oakland University

Sara Longo, Free University of Bolzano
Laura Swenson, University of Wisconsin-Milwaukee
Haiyan Zhou, University of Texas Rio Grande Valley

Award Winners Announced at the 2023 Midyear Meeting

Best Paper Award:

“What Happens when Ratings Shopping is Observable? Evidence from Unaccepted Ratings Disclosure”

Abdul Mohi Khizer, Indian School of Business
Sanjay Kallapur, Indian School of Business
Hariom Manchiraju, Indian School of Business
Rajesh Vijayaraghavan, The University of British Columbia

“International Rotations in Globally Networked Public Accounting Firms: Implications for Audit Quality”

Kim D. Westermann, California Polytechnic State University
Denise Hanes Downey, Villanova University

Outstanding Reviewer Awards:

Emeline Deneuve, ESSEC Business School
Daphne Hart, University of Illinois Chicago
Joseph Zhang, The University of Memphis
Jay Lee, University of Massachusetts, Boston

Public Interest Section Best Paper Award:

“‘No Comment’: Language Barriers and the IASB’s Comment Letter Process”

Emily Anne Shafron, Texas A&M University
Christopher G. Yust, Texas A&M University
Brian Monsen, The Ohio State University
Eduardo Flores, University of São Paulo

Call for Papers and Attendance at Upcoming Conferences

The 10th International Conference of the *Journal of International Accounting Research*, our section journal will be held on June 22-24, 2023 at University of East Anglia, Norwich, United Kingdom. Papers that address interesting and innovative research questions in all areas are welcomed. There will also be a PhD/New Faculty Consortium. For more information on the conference and paper submissions, please check [here](#).

The 2023 AAA Annual Meeting will be held in Denver and will focus on “Sustaining Our Profession”, exploring opportunities for accounting and the academy to shape the future. For more information on the conference and paper submissions, please check [here](#).

The International Accounting Standards Board (IASB) and *Accounting & Finance* journal have announced a call for research papers on the application and impact of hedge accounting requirements in IFRS 9 *Financial Instruments* and new disclosure requirements in IFRS 7 *Financial Instruments: Disclosures* related to this. For more information on the conference and paper submissions, please check [here](#).

The 2022-2023 IAS Officers, Committee Chairs, and International Liaisons

Executive Committee

President	Gia Chevis
Vice-President – Academic	Lucy Chen
Vice-President – Practice	Tom Young
Past President	T. Bowe Hansen
Secretary	Helen Kang
Treasurer	John Changjiang Wang
Section Historian	Robert K Larson
Council Representative	Chris Skousen

Committee Chairs

Advisory Board	Maria Vulcheva
Nominations	Judy Beckman
Publications	Agnes Cheng
Communications	Weishi Jia
Midyear Meeting	Jeff Chen & Chuong Do
Doctoral Consortium	Linda Myers
Annual Meeting	Francesco de Luca & Jay Lee
Research	Feng Chen & Inder Khurana
Practice Issues	Maria Rykaczewski & Tom Young
Teaching and Curriculum	Mohammad Nurunnabi & Laura Swenson
International Relations	Assma Sawani
Outstanding Dissertation Award	Sudipta Basu
Outstanding Educator Award	Mahendra Gujurathi
Outstanding Section Service Award	Eva Jermakowicz
JIAR Conference	Ana Marques

Country Area Liaisons

Australia	Richard Morris
Brazil	Marcelo Moraes
Canada	Samir Trabelsi
Chile	Elizabeth Gutierrez
China	Xiaohui Qu
Hong Kong	Byron Song

Italy	Claudia Imperatore
Japan	Keishi Fujiyama
New Zealand	Asheq Rahman
Russia	Anna Vysotskaya
Saudi Arabia	Mohammad Nurunnabi
Switzerland	Tami Dinh
Taiwan	Shun-Zen Liu
Thailand	Kriengkrai Boonlert-U-Thai
UK	Ana Marques

IAS Activities Report by Committee Chairs for the 2023 Midyear Meeting

This report contains summaries of each IAS committee's activities to date and activities planned for the remainder of the year.

Annual Meeting Program Committee *Chairpersons: Jay Lee & Francesco De Luca*

We initiated our work starting from an email exchange with the President Gia Chevis on October 27th of 2022. Following the acceptance of this task for the 2023 annual meeting, we recruited three committee members: Joseph Zhang, Jeff Zeyun Chen, and Jiwoo Ryou. We held two coordination meetings to plan our activities (December 5th of 2022 and January 16th of 2023). Jay Lee also contacted the President about an IAS luncheon speaker and invited co-chairs of research committee, teaching and curriculum committee, and practice issues committee to submit panel proposals. **Annual Meeting Submissions by January 18th** Concurrent sessions: 53 research papers have been submitted. Panel sessions: 7 proposals have been submitted. **Work-in-progress**: Committee members are assigning reviewers to papers (deadline January 31st). The committee will be requesting panel proposal submitters to provide more details of panels (e.g., panel moderators and members) by February 28th.

JJAR Doctoral Consortium *Chairperson: Linda Myers*

Our June 2022 Consortium on Zoom was a great success with 2 sessions attended by 49 PhD students and new faculty. Leaders included Dan Bens, Ling Lisic, Dereck Barr-Pulliam, and many other section members. Panels discussed "Research and the Review Process" as well as "Job Search and Early Career Strategies". The coming summer's consortium at East Anglia still has many open slots but I have lined up a great group of faculty leaders. **Please encourage PhD students and junior faculty in your networks to send applications via email directly to me.**

Midyear Conference *Chairpersons: Chuong Do & Jeff Chen*

This year we received a total of 45 paper submissions. There were 82 submissions last year. We received fewer submissions this year likely because we switched to an in-person meeting. The number of papers accepted for presentation is 35. Out of these accepted papers, 34 papers were scheduled to be presented in the meeting and the other paper was withdrawn by the authors, as of January 16th 2023. The acceptance rate is 78.0%, similar to prior meetings. Given the smaller number of submissions this year, we did not divide the submissions into tracks this year. The co-chairs assigned reviewers for all submissions and made the accept/reject decisions based on reviewer comments. In addition to the concurrent sessions, we also had 2 panel sessions, one jointly with the other sections and one focused on teaching and curriculum. Regarding the volunteer roles, we had 32 discussants (one paper intentionally without a discussant and one discussant serving twice), 14 moderators, and 29 reviewers participated in the review process, and at current sessions. The research committee selected 2 outstanding papers. The meeting co-

chairs selected 4 outstanding reviewers.

This year's meeting will be held jointly with the AIS and SET sections. We worked closely with Daniel O'Leary and Margarita Lenk, our counterparts at both AIS and SET, to organize the program. Except for the joint plenary sessions, our concurrent sessions are separated. While we enjoyed working with AIS and SET's various chairs in organizing the conference, we note that there is little topical overlap between our sections, preventing inclusion of joint research sessions. We note that only one presenter and one discussant on our program are members of AIS or SET but not ours.

While Covid is a lesser threat this year than it was in the previous year, we continue to receive inquiries about whether there is a virtual option to participate in the meeting. Finally, 16 out of 34 papers on the program will be presented by authors based outside of the US.

Midyear Conference Doctoral Consortium

Chairperson: Linda Myers

18 PhD students and 7 new faculty applied to the consortium at this year's midyear meeting. Breakout and panel leaders included Kim Westermann, Brian Burnett, Long Chen, Bowe Hansen, Chuong Do, Laura Swenson and other section members. Panels discussed "Early Career Strategies" and we had presentations on "Generating Research", "Evaluating Research", "Service Opportunities", and a "Focus on Teaching", as well as an Editor's panel and breakout group discussions. Lucy Chen has asked me to organize next year's consortium. I would like to see even more attendees so please advertise in your networks.

Nominations Committee

Chairperson: Judy Beckman

The committee submitted a report to President Gia Chevis in October 2022 with the timeline for our election process and recommended improvements from our predecessor which we included in our nomination solicitation emails that ran from October 2022 to January 2023. As of the January 12 closing date, we received nominations for a full slate of elected positions for individuals who are confirmed to be willing to serve in these roles. Our nominations committee will meet soon to send the nominations to AAA for our election cycle which begins in March.

Outstanding Section Service Award

Chairperson: Eva Jermakowicz

This committee selected the recipient of the 2023 Ian Hague Award for Outstanding Service.

Outstanding Dissertation Award

Chairperson: Sudipta Basu

Nominations are being accepted for this award.

Outstanding Educator Award

Chairperson: Mahendra Gujarathi

Nominations are being accepted for this award.

Research Committee
Chairpersons: Inder K. Khurana & Feng Chen

This committee nominated two papers for the 2023 AAA IAS Mid-Year Meeting “Best Paper Award”, submitted AAA Annual Meeting Panel Proposals, “Publishing International Accounting Research Perspectives and Directions of International Audit Research” and “Perspectives and Directions of International Audit Research”.

Communications Committee
Chairperson: Weishi Jia

This committee is preparing the winter newsletter of IAS that summarizes the IAS activities.

Teaching and Curriculum Committee
Chairpersons: Laura Swenson & Mohammad Nurunnabi

We have completed the following tasks thus far this year:

1. **Midyear Meeting:** We have organized a panel called "Accounting Case Study Best Practices and Classroom Application ". It will be held on Friday, January 27 from 1:15-2:45 PST. Panelists included: Natalie Tatiana Churyk (PwC Professor of Accountancy at Northern Illinois University and Editor-in-Chief of Journal of Accounting Education), Timothy Eaton (Arthur Andersen Alumni Professor of Accountancy, Miami University), Jason Porter (Scholarly Associate Professor of Accounting at Washington State University’s Carson College of Business and Associate Editor for the IMA Educational Case Journal (IECJ)) and Jeff Wilks (EY Professor of Accounting, BYU School of Accountancy). The purpose of this session is three-fold: (1) to discuss “best practices” when creating a case study, including those addressing international accounting issues, (2) tips for using case studies in the classroom and (3) to introduce and/or review with the audience case study resources from the Profession. We encourage everyone to attend and participate!
2. **Annual Meeting:** We have submitted two panel proposals to the chairs for consideration.
3. As we go through this year, we have started to put our **committee procedures in writing** to make it easier for subsequent members to complete the tasks of this committee.
4. **Syllabi update:** With many schools in the US changing curriculum in light of the new CPA Blueprint, we have decided to wait to reach out to schools to ask for updated syllabi on international accounting topics.

PhD Student Travel Grant Committee
Helen Kang

Applications are due on **15 March 2023** - recipients to be notified by mid-April.