President's Letter

March 12, 2024



Dear fellow International Accounting Section (IAS) members,

It is awesome to see many of you at 2024 IAS midyear meeting with International Association for Accounting Education & Reseaerch (IAAER). I hope that the midyear meeting provided a platform for you to share and disseminate international accounting research and educational knowledge and to build a strong sense of community to network and help each other. I feel the energy and excitement from you, so thank you to everyone who participated in the meeting by presenting your paper, discussing your colleagues' work, moderating a session, participating the panel and plenary discussions, delivering the keynote speech, or simply just being there and showing your support.

Special thanks go to our Midyear Meeting Co-chairs, Jeff Chen (Texas

Christian University) and Maria Rykaczewski (Arizonat State University) for putting together such a wonderful program, including our plenary session on international financial reporting and another plenary session on international sustainability disclosure, reporting and assurance, three panel sessions, three lunch and breakfast speakers, and 48 papers during the concurrent sessions. I also want to give a big shoutout to Linda Myers (University of Tennessee) to successfully organize and run the Ph.D./New Scholars Consortium, with the support of her committee member Xi Ai (University of Louisville).

Please join me again in congratulating the following winners of the 2024 Midyear Meeting Outstanding Paper Awards:

The Standardization of Accounting Language

Authors: Holger Daske, University of Mannheim; Carol Seregni, University of Pennsylvania - Wharton School of Business; Matthias Uckert, University of Mannheim

The Effect of Expected Shareholder Litigation on Corporate ESG Reporting: Evidence from a Quasi-Natural Experiment

Authors: Sydney Qing Shu, Miami University; Lijun Lei, University of North Carolina at Greensboro; Wayne Thomas, University of Oklahoma

Please also join me in congratulating the following winners of the 2024 Midyear Meeting Excellence in Reviewing Award:

Andrew Anabila, The University of Texas Rio Grande Valley Bowe Hansen, Virginia Commonwealth University

Maria Rykaczewski, Arizona State University

As I announced at the midyear meeting, please join the IAS LinkedIn group to further connect with our section. The link to join the LinkedIn group is <u>https://www.linkedin.com/groups/12947797/</u>.

Please also watch out to a survey soon to fill out the volunteering opportunities for the upcoming year 2024-2025. The section needs your involvement to make it a warm and welcoming community to enhance value for you.

Moreover, our Journal of International Accounting Research Conference will be in Taipei, Taiwan on June 20-22, 2024. We received record-high submissions this year so thank you so much for your support. The conference registration is open and please register by May 1 and book your hotel as soon as you can, as the conference hotel rate can expire quickly. There will be a doctoral and early career consortium on June 19, 2024, again organized by Linda Myers. I look forward to seeing you in Taiwan. A link to a video of beautiful Taiwan is listed below.

https://www.youtube.com/watch?v=Q4UhhPa1_h4

Lastly, 2024 AAA Annual Meeting will be held at Washington DC on August 10-14. If you have not already, please consider volunteering to serve as a discussant or moderator. The annual meeting co-chairs Francesco De Luca (University "G. d'Annunzio" of Chieti-Pescara) and Long Chen (George Mason University) are working very hard to assemble an outstanding program for you, with the support of the track chairs: Jiwoo Ryou (West Virginia University), Joseph Zhang (University of Memphis), and Ling Zhou (University of New Mexico).

On March 6, 2024, the US Securities and Exchange Commission (SEC) issued a final rule that requires registrants to provide climate-related disclosures in their annual reports and registration statements. The IAS is closely following this development and I am also very pleased to announce that we will have Paul Munter as IAS luncheon speaker on Monday August 12 on the impact on US and global users. Please register for IAS luncheon when you register for the annual meeting, and we would love to see you in Washington DC. We will also celebrate several award winners during this luncheon, so stay tuned to it.

Being an IAS president is a tremendous honor and privilege. I am forever grateful for knowing you more throughout the year and I am truly impressed by your generous support to make IAS a better home for everyone. I look forward to serving you more for the rest of the academic year and many more years to stay in touch with you. Once an IAS member, always an IAS family. If you have any suggestions to how IAS can better serve you, please do not hesitate to reach out to me.

Sincerely,

Lucy Chen President, AAA International Accounting Section John M. Cooney Endowed Professor in Accounting Villanova University

