

INTERNATIONAL ACCOUNTING SECTION
2013 ANNUAL MEETING OUTGOING EXECUTIVE COMMITTEE MEETING
Anaheim, California
August 5, 2013

1. Welcome – Stephen Brian Salter.
2. The executive committee approved the minutes of the February 22, 2013 executive committee meeting.
3. Treasurers Report – Giorgio Gotti
 - The section has collapsed the separate JIAR restricted fund into the general fund. This makes managing the section's funds easier.
 - KPMG has committed to continue providing funds for the midyear meetings (another three year commitment).
 - Moving JIAR to online rather than print editions will save enough money to fund a third edition without an increase in costs. We will ask members to pay extra if they want to have a print edition to cover the cost of printing.
 - AAA is not consistent in reporting to the section when they take money from the section's accounts. Erv Black, as the section's council representative, will request that AAA notify the section of these transactions in a timely manner.
4. Budget – Betsy Gordon
 - The section should see more registration fees for the 2014 midyear meeting because the midyear meeting will be a joint meeting with the International Association for Accounting Education and Research.
 - The 2013-2014 year budgeted revenue is conservative. It reflects a decline of 100 members.
 - The section allocates money for the JIAR to spend promoting the journal. The new editor should use this money to promote the journal by attending major conferences.
5. Changing the reporting date for the annual financial statements. – Giorgio Gotti
 - It was proposed that the section's fiscal year be changed to match the American Accounting Association's (AAA) fiscal year (June 1- May 31). Currently, with a different year end, we encounter gaps in the reports we receive from the AAA. This delay results in incomplete information. Having the same fiscal year end will allow the section have accurate financial reports concerning the annual and midyear meetings at the business meetings held in conjunction with the midyear and annual meetings.

- One challenge with moving to a June 30 year end is that section officers begin their service after the business meeting held in conjunction with the annual meeting. Stephen Salter suggested that the advisory committee consider moving to electronic elections and that this process be completed before the fiscal year begins so that the incoming officers can have control of the budget.
 - Stephen Salter will ask the members to vote on changing the fiscal year end during the business meeting on August 6, 2013. With the section members' approval, the advisory committee will amend the bylaws to change the fiscal year end.
6. Update on Strategy Committee – Wolfgang Schultze
- The executive committee accepted the written report prepared by the strategy committee. The report recommends that the IAS's main function should be as a gateway and a connector—the section serves as a gateway to North America for the international accounting community and as a connector within the accounting community.
 - The 2012-2013 committee members will continue to serve on the 2013-2014 strategy committee with the addition of Ann Tarca and the addition of another representative from outside the United States.
7. Status of the Advisory Board – Susan Hughes
- The advisory board will carefully review the bylaws and identify areas that need improvement and clarification. The committee will propose amendments to provide electronic voting for officers and elected committee members.
 - The advisory board will consider contested elections for at large members of the nominations committee.
 - The advisory board is discussing changing the composition of the advisory board with the goal to get younger members more involved.
 - The board's goals are to be clear in call for nominations, be clear in communications in calls for participation in section, to allow self-nominations for elected position, and to solicit those who haven't been actively involved in the section.
8. Update on JIAR including JIAR conference. Erv Black
- The next JIAR conference will be held on June 6-7, 2014 in Hong Kong, subject to obtaining a written commitment for funding the conference.
 - Agnes Cheng and Erv Black will co-chair the conference.
 - Mike Welker, as editor of JIAR, will help with the papers selected for JIAR publication.
 - Possible future conference venues: joint conference with AOS and BALAS.
 - The University of San Paulo has expressed desire to host a future conference.
 - The preference is to hold a JIAR conference at an overseas location every other year.

- The section's midyear meeting can support the journal by identifying papers that can be presented in plenary sessions and subsequently published in JIAR.
- Suggestions for increasing the three JIAR issues per year:
 - Have a journal section for developing scholars (particularly outside of the US). Senior scholars and/or associate editors will mentor promising papers along in the process.
 - Publish teaching cases
 - Publish papers on developing countries even if they are single country studies.

9. Possible Joint Meeting with BALAS

- The 2015 BALAS meeting will be in Puerto Rico sometime in March. The executive committee discussed the possibility of having a joint midyear meeting with BALAS in 2015.
 - We will need AAA approval to have the midyear meeting in Puerto Rico.
 - Need to understand the costs involved.
 - Would need to promote the midyear meeting differently highlighting the purpose and opportunities associated with a joint IAS/BALAS conference.

10. AOS joint meeting

- The 2016 JIAR conference may be held jointly with AOS. Stephen will discuss this and a possible theme with Chris Chapman, AOS editor.

INTERNATIONAL ACCOUNTING SECTION
2013 ANNUAL MEETING INCOMING EXECUTIVE COMMITTEE MEETING
Anaheim, California
August 5, 2013

1. Plans for the 2014 joint midyear meeting with IAAER are progressing well. A flyer announcing the midyear meeting will be distributed at the section luncheon on August 6, 2013. IAS members will only pay the regular section meeting fees, not both the midyear meeting and the IAAER registration fees. The executive committee would like members to be able to pay their section dues in conjunction with the midyear meeting instead of restricting due collections to only the annual meeting.
2. The committee discussed ways to maintain the section membership. Ideas included:
 - a. Build on the midyear meeting doctoral consortium. Find ways to keep the people who attend the doctoral consortium involved.
 - b. Ask senior faculty members to mentor younger faculty members.
 - c. Host receptions/other special meetings for subgroups, such as former doctoral consortium attendees, members from certain countries, authors who published in JIAR.
3. The strategy committee identified two main areas of focus: the section should be a gateway to AAA and a connector internationally. Wolfgang Schultze will continue to lead strategy committee. One goal is to increase international liaisons involvement by asking them to do more such as serve as points of contacts for research and teaching.
4. The research and teaching committees should develop more CPE sessions at meetings. Popular CPE sessions will help increase section interest and resources through fees for these sessions. AAA is discussing creating on-line courses for CPE. On-line CPE offerings developed by the section would be another source of funds. The section could setup sessions at the annual meeting to produce instructional videos.
5. There were six people last year expecting to receive Ian Hague fellowships that did not receive the awards. Stephen Salter would like to award them this year. It was suggested that the award recipients should become international coordinators for the section.
6. The bylaws should specify the process to name awards.

incoming chairs eva, betsy, sudipta, carolyn, francisco, chris, don, gary, giorgi, wolfgang, helen, victoria, richard morris

minutes approved. read into minutes

4. cash outflow was lower than prior years. Recieve kpmg contribution for midyear meetin gfor the next three years. membership is going down. want to change the fiscal year of the section to match aaa fiscal year (June 1 to May 31). will put this to a vote in the business meeting tomorrow. main savings was reduction int he cost of the meeting room for the midyear meeting.

5. budget for next year will be voted on at the business meeting tomorrow. Similar to last year's budget. numbers reflect decline in membership.

6. electronic voting (advisory board). selecting nominations committee will change. adding at least two people, junior faculty elected by the membership. change the advisory board to include untenured faculty as well. will look closely at the bylaws and make some changes that will allow wider representiaotn and move the section forward.

7. matters arising. nothing to report

8. strategy committee: memberhisop in the section has declined. what is the secitons mission--what do we want to acheive. refocus: gateway -reach out to interriatnl community and access to north ameriaca: Connector--contect to north ameriaca and to other aaa sections. increase publication oppportunityies, research opportunity connectors, redesign midyear meeting, journal, international liasions.

chris skousen put togehter a team to interview people who didnt' renew membership. finding was that AAA overall was too expensive (annual meeting fees).

thanks to Helen Kang-outstanding work on the annual meeting.

thanks to richard morris campaigning to get journal moved up in rankings for australia

gary braun worked with KPMG get funding

9. build on strategy committee recommendations and what the ec has done. working with FARS on committee responding to standard setters (connecting). connecting iaaer for midyear meeting. Doctoral new faculty consortium, build on experience they have at meeting and get them to be continually involved--initiatives for young faculty--

mentoring sessions, reaching out by experienced faculty. Need to continue with CPE sessions to help make up resources for declining memberships. teaching and research committees to become more involved with CPE.

come to session, send paper ahead, get good feedback. more directed.

richard and helen. go on quick recruitment drive in australia and New Zealand. renew membership with midyear meeting registration.

earlier in year midyear meeting is better for australia