

NEWSLETTER No. 116 [February 2020]

The FORUM, Newsletter of the International Accounting Section

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Contact for additions to the Forum newsletter:
Ya-wen Yang, PhD, CPA
Communications Director, AAA International Accounting Section
Associate Professor
Wake Forest University



Dear Fellow Section Members.

It was great to see those of you who attended the midyear meeting of the International Accounting Section in Orlando last week. One benefit of holding the meeting jointly with Sections where we haven't previously had collaboration, AIS and SET, was the opportunity to gain exposure to new topics. I was fortunate to attend both workshops on Thursday and while I'm personally far more likely to incorporate information from the PowerBI session into my classroom, the Blockchain/Hyperledger workshop was also informative. The plenary sessions on Friday and Saturday blended the topics of technology and globalization. Overall, I found the conference to be a great opportunity to exercise that trait at the heart of a lifelong learning mindset - curiosity.

The coordination of our 2020 Midyear Meeting by Co-chairs, Gia Chevis (Baylor University) and Maria Vulcheva (Florida International University), was remarkable. And, once again, the Ph.D./New Scholars Consortium, organized and run by Linda Myers (University of Tennessee), was a great success.

The International Section received around 50 submissions and ran 13 excellent concurrent sessions with research on a wide range of international topics. Please join me in congratulating the winners of the 2020 midyear meeting's Best Paper Award:

Ole-Kristian Hope (University of Toronto), and Cyndia Wang (University of British Columbia).

The title of their paper is "Capital-Market Liberalization and Asymmetric Auditor Behavior: Evidence from a Quasi- Experiment." In addition, **Bowe Hansen (Virginia Commonwealth University)** won the meeting's Best Reviewer Award.

It is impossible to mention by name all the volunteers who did so much work to make the 2020 Midyear Meeting a success. For everyone who gave their time and talent to prepare a review, discuss a paper, moderate a session, and/or organize a panel, THANK YOU for all that you do for the International Section!

Upcoming Events

Preview: Next year's International Section midyear meeting will be held jointly with IAAER (International Association for Accounting Education & Research). Previous joint meetings with IAAER have been vibrant and well attended. Watch for more information in the coming months.

Action Steps ---- Please remember to:

• Nominate your colleagues for our various Section awards. The calls have gone out, and the deadlines are below.

Award Name	Due By
Outstanding International Accounting Dissertation Award	February 21
Ian Hague International Accounting Outstanding Service Award	February 28
Outstanding International Accounting Educator Award	February 28

- Mark your calendar for the *Journal of International Accounting Research* Conference scheduled for June 24-27, 2020, in Taipei, Taiwan;
- If you haven't already done so, **volunteer** to serve as a discussant or moderator for the International Section at the AAA Annual Meeting to be held in Atlanta, GA from August 7 12. You can volunteer online or by emailing me or either of the Annual Meeting Co-Chairs: Lucy Chen at Villanova University and John (Changjiang) Wang at University of Cincinnati; and
- Respond to the call for 2020-21 IAS Committee volunteers that you'll receive this Spring.

Clearly, the year promises to continue to offer exciting opportunities for collaboration and dialogue. As the accounting profession evolves to face challenges and opportunities, it becomes increasingly important for academics to share our research and to continually engage in dialog with practitioners and standard setters. The international setting, in particular, intensifies these challenges and opportunities given the overlay of different sets of standards and different cultures.

I hope that your membership in the International Accounting Section will continue to provide you with many opportunities for inspiration and growth.

Best regards,

Elaine

Elaine Henry, Ph.D., CFA

President, AAA International Accounting Section

Associate Professor

Stevens Institute of Technology, School of Business
Hoboken, NJ

Recent IAS Activities – 2020 Midyear Conference

The 2020 IAS Midyear Meeting took place on January 23-25, 2020 at the Rosen Center in Orlando, Florida. The meeting was jointly held with the Accounting Information Systems Section and Strategic and Emerging Technologies Section. The IAS PhD-New Faculty Consortium, organized by Linda Myers (University of Tennessee), was successfully held on January 23. There were 22 participants and eight faculty leaders (who gave keynote speeches, served on panels, and lead breakout sessions). The International Section's program, organized by co-chairs, Gia Chevis (Baylor University) and Maria Vulcheva (Florida International University), received around 50 submissions and had 13 concurrent sessions and several panel discussions, including the Trends in International Accounting Research, Data Analytics in the Accounting Curriculum Internationally, Automation and Blockchain, and Globalization and Technology.

Our section's Best Paper Award went to Ole-Kristian Hope (University of Toronto) and Cyndia Wang (University of British Columbia). The title of their paper is "Capital-Market Liberalization and Asymmetric Auditor Behavior: Evidence from a Quasi- Experiment." Bowe Hansen (Virginia Commonwealth University) won our section's Best Reviewer Award at the meeting.

Click <u>here</u> for scenes from the meeting.

IAS Conference Announcement – The Eighth International Conference of JIAR

The goal of this conference is to expand the diversity and scope of international accounting research, through increased understanding and awareness of the challenges and opportunities of international accounting. Original and rigorous research work will provide academics, practitioners, and regulators with deeper insights into international accounting issues. The Key-note speakers for the conference will be Professor Charles Lee of Stanford and Stanley Shih, founder of Acer Computer. Participants are invited to attend a cultural event on June 27 and the gala dinner on June 25.

We welcome innovative and high-quality accounting research related to all areas. Papers can be submitted for consideration in one of two tracks: Plenary Session submissions or Concurrent Session submissions.

Plenary Session Submission:

Please follow the regular submission procedure for Journal of International Accounting Research (JIAR) outlined at: http://aaahq.org/Research/Journals. The regular submission fee of \$250 will be waived. Accepted Plenary Session papers will be published in the Journal of International Accounting Research (conditional on satisfactory responses to reviewers' and discussant's comments). Additionally, the conference will waive the registration fee and pay for airfare (up to \$1,400 US) and three nights' stay in the conference hotel for one presenter.

Concurrent Session Submission:

Papers submitted to the Concurrent Sessions will be considered for presentation at the conference, but not for publication in the *Journal of International Accounting Research*. Submissions should be directed via email to taa2019@mail.acc.ntu.edu.tw

Deadlines

Paper Submission: February 15, 2020

Notification paper acceptance: April 15, 2020

Early registration: May 20, 2020

Doctoral Consortium

Doctoral students can apply by sending Prof. Shuen-Zen Liu (<u>szliu@ntu.edu.tw</u>), a curriculum vitae, a bio, and a brief statement indicating why they would like to attend the consortium. The deadline for application is Feb 15, 2020. A number of PhD students' travel will be partially supported.

Organizers:

American Accounting Association, International Accounting Section National Taiwan University (NTU)

Travelling to Taipei:

The Taiwan Taoyuan International Airport (TPE) is serviced by many airlines through either direct flights or easily connecting flights. Taipei city is located about 40 minutes from the airport and easily accessible by different means of transportation: airport MRT, buses, and taxi. No matter your preferences or needs, friendly atmospheres are waiting just for you!

For questions and suggestions, please email to <u>taa2019@mail.acc.ntu.edu.tw</u>, or contact any of the organizing committee members: CS Agnes Cheng (co-chair), Linda Myers, Shuen-Zen Liu (co-chair).

Engaging International Liaisons from Across the Globe

By Judy Beckman, IAS Vice-President – Academic

Our AAA IAS group of 14 International Liaisons from across the globe are led by International Relations Co-chairs Minna Yu and Cristina Floria. Minna and Cristina believe the Liaisons' goal is to grow and strengthen our IAS section as a community of researchers and educators. Toward this goal, they have been working with the Liaisons to develop our strategic goals and discuss ways to achieve them. It was a challenging logistical effort, but our first step was to have AAA International Accounting Section Liaisons participate in conference calls with one of the co-chairs as well as IAS President Elaine Henry and IAS Vice President—Academic Judy Beckman also participating. The discussions have produced fruitful ideas. The ways in which the IAS may make contact with internationally-focused researchers and educators across the globe varies greatly by geographic regions. An opportunity is there to promote the community by creating contact lists in places where there are none. On the other hand, China, for example, has a social network page devoted to accounting academics; Peru, Argentina and Chile together have a conference of researchers that are also well-connected with practitioners. Focusing on helping our international community of researchers and educators get to know the IAS Section may also help to advance the AAA leadership's objectives of enhancing research relevance for practitioners. It is hoped that the Liaisons can share information with fellow academics about the upcoming JIAR conference and the Section itself and encourage continued worldwide participation.

If any Section members are interested in contacting International Liaisons from your region, they are presented below alphabetically by home location.

Location	Name	Affiliation	email address	Time Zone:
Italy	Cristina Florio, Co-Chair	University of Verona (Italy)	cristina.florio@univr.it	UTC/GMT +1 hour
U.S.	Minna Yu, Co-Chair	Monmouth University	miyu@monmouth.edu	UTC/GMT -5 hours
Australia	Richard Morris	University of New South Wales	richard.morris@unsw.edu.au	UTC/GMT +11 hours
Belgium	Ann Gaeremynck	Leuven University	ann.gaeremynck@kuleuven.be	UTC/GMT +1 hour
Brazil	Marcelo Moraes	University of Sao Paulo	mbotelho@usp.br	UTC/GMT -3 hours
Canada	Samir Trabelsi	Brock University	strabelsi@brocku.ca	UTC/GMT -5 hours
Chile	Elizabeth Gutierrez	National University of Chile	eligutierrezc@gmail.com	UTC/GMT -3 hours
China	Xiaohui Qu	Xiamen University	xhqu@xmu.edu.cn	UTC/GMT +8 hours
Germany	Per Olsson	ESMT European School of Management and Technology	Per.Olsson@esmt.org	UTC/GMT +1 hour
Hong Kong	Byron Song	Hong Kong Baptist University	yangsong@hkbu.edu.hk	UTC/GMT +8 hours
Italy	Cristina Florio	University of Verona (Italy)	cristina.florio@univr.it	UTC/GMT +1 hour
New Zealand	Asheq Rahman	Auckland University of Technology	Arahman@aut.ac.nz	UTC/GMT +13 hours
Saudi Arabia	Mohammad Nurunnabi	Prince Sultan University, Riyadh, Saudi Arabia	mnurunnabi@psu.edu.sa	UTC/GMT +3 hours
Switzerland	Tami Dinh	University of St. Gallen	tami.dinh@unisg.ch	UTC/GMT +1 hour
Taiwan	Shuen-Zen Liu	National Taiwan University	szliu@ntu.edu.tw	UTC/GMT +8 hours
Thailand	KK Boonlert-U-Thai	Chulalongkorn University	kriengkrai.b@cbs.chula.ac.th	UTC/GMT +7 hours
Turkey	Mine Aksu	Sabanci University	maksu@sabanciuniv.edu	UTC/GMT +3 hours
U.K.	Ana Marques	Norwich Business School - University of East Anglia	ana.marques@uea.ac.uk	No UTC/GMT offset

Note from Elaine Henry: Thank you to Judy Beckman for successfully facing the "challenging logistical effort" of arranging conference calls for participants around the globe. Also, thank you to the International Liaisons for their efforts on behalf of the International Section.

A number of IAS International Liaisons were able to attend the IAS 2020 Midyear Meeting in Orlando: Cristina Florio (Italy), Elizabeth Gutierrez (Chile), Asheq Rahman (New Zealand), and Ana Marques (U.K.). Their presence and participation in the Conference was greatly appreciated.

Finally, special thanks to Asheq Rahman, who also serves as Co-chair of the IAS Teaching and Curriculum Committee, for arranging a Panel on Data Analytics in the Accounting Curriculum Internationally. The panel was moderated by Asheq's Co-chair Laura Swenson (University of Wisconsin-Milwaukee) and featured the following panelists: Michael Werner (Copenhagen Business School); Asheq Rahman, (Auckland University of Technology); Tawei (David) Wang (DePaul University); Quinn Swanquist (University of Alabama); and Anne-Marie Vitale (Chair of the newly-formed IFAC International Panel on Accountancy Education IFAC, and Partner, PWC).

American Accounting Association
International Accounting Section Committee Chairs Meeting Minutes
2020 Midyear Meeting
Orlando, FL, Rosen Centre Hotel, Salon 13
January 24th, 2020, 4:00 – 5:00 PM

Attendees - Officers: Elaine Henry (President), Judy Beckman (VP-Academic), Thomas Young (VP-Practice/Practice Issues Committee Co-Chair) Gerlando Lima (Treasurer), Gia Chevis (Advisory Board Chair/MidYear Meeting Co-Chair), Mahendra Gujarathi (Council Representative), Bowe Hansen (Secretary), Rob Larson (Historian), Steve Lin (Past President/Incoming JIAR Editor)

Attendees – Committee Chairs and Country Liaisons: Christina Florio (International Relations Co-Chair/Country Liaison – Italy), Lucy Chen (Annual Program Co-Chair), John Wang (Annual Program Co-Chair), Maria Vulcheva (MidYear Meeting Co-Chair), Eva Jermakowicz (Continuing Education Committee Chair), Agnes Cheng (Publications Committee Co-Chair/JIAR Conference Planning Chair), Terry Conover (for Chris Skousen, Nominations Committee Chair), Helen Kang (Membership Committee Co-Chair), Ya-Wen Yang (Communications Director), Laura Swenson (Teaching and Curriculum Committee Co-Chair), Elizabeth Gutierrez (Country Liaison – Chile), David Godsell (Research Committee Chair), Giorgio Gotti (Outstanding Section Service Award Committee Chair), Ana Marques (Country Liaison – United Kingdom), Ling Lisic (Publications Committee Co-Chair), Stephani Mason (Membership Committee Co-Chair), Maria Caban-Garcia (Regional Programs Co-Chair)

- I. Call to Order: Elaine Henry called the meeting to order and welcomed participants. Introductions by each participant followed.
- II. The minutes from the International Accounting Section Committee Chairs Meeting held at the 2019 AAA Annual Meeting in San Francisco, CA were approved unanimously.
- III. Committee Reports
 - a. Mid-Year Meeting Maria Vulcheva updated the committee chairs on the Mid-Year Meeting. The Section received 49 submissions to the Mid-Year Meeting this year and all submissions were accepted. A number of the papers accepted were unable to attend the meeting, primarily due to travel related issues, and we are holding 13 concurrent sessions at the meeting. The number of submissions is down from last year. It was noted that last year's meeting was held jointly with the IAAER, and that this year's meeting is concurrent with the FARS Mid-Year Meeting, and these two factors likely affected the number of submissions.

- b. Continuing Education Eva Jermakowicz reported that the CPE session held at the Mid-Year Meeting, Integrating Data Analytics into Accounting Courses, was very successful and sold out. For the 2020 Annual Meeting, the committee has proposed a session related to Sustainability Reporting. Several panel members have already been identified. However, the committee would like to add one more panel member, preferably from practice.
- c. Practice Issues Committee Tom Young reported that the committee arranged a panel discussion that was held Friday morning at the Mid-Year Meeting first plenary session. The session was focused on developments in the area of the use of IT in auditing globally.
- d. Teaching and Curriculum Committee Laura Swenson reported that the committee organized a panel session for the Mid-Year Meeting that will be held on Saturday. In addition, the committee is working to create a repository of course syllabi for International Accounting courses. The have sent emails to Department Chairs/Heads at 40 schools and heard back from 15, but most of the schools do not offer a stand-alone International Accounting course. As a result, only 4 syllabi have been collected so far. Laura requested that a request be sent to all section members through an upcoming Section email. Elaine Henry stated that she should send the request to her and Ya-Wen Yang and that they would be sure to include in a Section email. Stephani Mason suggested sending it to the members of the Teaching, Learning and Curriculum Section as well. Elaine Henry suggested that the Teaching and Curriculum Committee reach out to the President of that section to request that the announcement be included in a AAA email to their section members as well. Agnes Cheng pointed out that this could also be used as an outreach effort.
- e. Research Committee David Godsell reported on the Research Committee's activities. The committee cataloged all research articles published in AAA journals in 2018 and created a database recording data on all papers which had an International aspect to them. In addition to JIAR (in which all papers had an International aspect), a large percentage of the papers in several other AAA journals had an International aspect. In particular, AJPT included 42% International papers, JMAR 33%, Accounting Historians Journal 29%, and Accounting Horizons 20%. Overall, 16% of all articles published in AAA journals in 2018 had an International aspect. David Godsell reported that he has hired two University of Illinois RAs to collect additional data on international accounting articles published in AAA and non-AAA journals during 1991-2020. The goal is to provide insight into the development of international accounting research over the past 30 years. Agnes Cheng noted that it would be important to clarify how

"International" was defined in their data collection process. Second, the committee make recommendations for the best paper and best reviewer for the Mid-Year Meeting. David reported that the committee had some concerns about the quality of the reviews and recommended providing more detailed instructions to reviewers. Elaine Henry requested that she be provided a draft of proposed instructions. Finally, the committee coordinated the Junior Faculty Mentoring Session to be held Saturday morning during the breakfast time period. The number of attendees is smaller than last year in a degree that is similar to the smaller number of overall attendees to the Mid-Year Meeting. It was suggested that in the future the research committee may look at papers presented at prior Mid-Year Meeting to determine the eventual outcome of those projects.

- f. JIAR Conference Planning Committee Agnes Cheng reported that the 2020 conference will be in Taiwan and is hosted by National Taiwan University. The conference host is working hard to obtain sponsors. The deadline for submissions and applications for the PhD consortium is January 31st, but may be extended depending on the number of submissions received by that date. The committee has been in discussion with Universities to host next year's conference. There have been substantial conversations with a University in Spain, but we may need to prepare a Memorandum of Understanding with the AAA to make that work. The committee is also contacting Universities in Thailand (through KK Boonlert-U-Thai) as an additional opportunity. Steve Lin added that their will be two keynote speakers at the 2020 conference, Charles Lee of Stanford, and Stanley Shih, the founder of Acer Inc.
- g. Annual Program Lucy Chen and John Wang reported on the programming for the Annual Meeting. They have secured a lunch speaker who is the Senior Director of Treasury Accounting at Coca Cola. The speaker will discuss their International operations, management of financial risk, and how reporting affects their risk management. There are 91 submissions, down slightly from last year. There were sufficient volunteers as reviewers so that each reviewer has been asked to review only one paper, and 9 reviews have already been received. They have also proposed three panel discussions, including a joint section with FARS with a FASB/IASB update, and hope to have all three accepted. Only 19 people have currently signed up to date to serve as discussants, and relatively few people have signed up to be moderators as well. Lucy and John asked for help in recruiting additional discussants and moderators and will circulate paper volunteer forms at the JIAR Plenary Session at the Mid-Year Meeting. They also suggested an outstanding reviewer award for the Annual Meeting. David Godsell stated that FARS grants an "Excellence in Reviewing Award" to several reviewers

at the Annual Meeting. There is no monetary award, but the winners are recognized and their names are included in the Powerpoint presentation during their Section luncheon. John thanked Grace Pownall for helping with the recruiting of the lunch speaker, and thanked Maria Vulcheva and Rob Larson for help with ideas for panels. The Section may also be able to have 1 or 2 more panel sessions and Lucy and John invited additional suggestions for those sessions.

- h. Nominations Committee Teresa Conover reported on the committee's activities. The committee has received sufficient nominations for all positions on this year's slate. They are currently verifying that all nominees are Section member and have the required qualifications for the positions they are nominated for. They anticipate getting a final slate of nominees completed in mid-February.
- Outstanding Service Award Committee Giorgio Gotti reported that the committee will send out requests for nominations shortly and that the deadline for nominations will be February 28th. Elaine Henry noted that the timeline will be similar for the Outstanding Educator Award and Outstanding Dissertation Award.
- j. International Relations Committee Christina Florio reported that she and Minna Yu (Co-Chair of the Committee) have been working to identify international liaisons for the Section. They are also trying to identify initiatives to enlarge our audience and participation in the section. Spreading information on calls for papers and upcoming conferences will be useful in introducing the AAA and the International Section to people working outside the U.S. It would also help if section members can be present at National and International conferences outside the U.S., in particular if the attendees come as representatives of the section. Ana Marques discussed an idea to generate an organization or method to coordinate the activity of international members. In particular, it would be useful to have a coordinated method to spread the word about or section or to hold a session at meetings outside the U.S. Agnes Cheng noted that Giorgio Gotti is a candidate for the AAA board and we should all support him so that he can share ideas such as these with the AAA. Judy Beckman noted that she has organized some conference calls to get input from Section Country Liaisons on how outreach efforts could help them and how we might enhance the connection between research and practice. Discussions on the conference call included involving practitioners as discussants on papers at conferences, including possibly the JIAR conference, and perhaps publishing

- "commentaries" in JIAR discussing the practical relevance of papers published in the journal.
- k. Communications Director Ya-Wen Yang thanked Elaine Henry for her help and support with the new position. Ya-Wen noted that one of her charges was updating the Section website. She reported that progress is being made but is slow because all changes to the website have to go through the AAA and she only has access to them once every two weeks. Most of the outdated content has been removed and two new newsletters have been posted to the site. Ya-Wen also stated that thanks to the work of Rob Larson, many of the older Forum newsletters have been posted to the website as well. She is also working on updating profiles for Country Liaisons and including weblinks that are relevant in each country such as organizations and upcoming events/conferences.
- I. Regional Programs Committee Maria Caban-Garcia reported that the members representing several regions have been recruited to the committee. There are have been two regional conferences this year (Northeast and Midwest). There were five International papers presented at the Northeast meeting, and 8 presented at the Midwest meeting. The Regional Programs Committee will send information on the authors of those papers to the Membership Committee. They will also follow up with other Regional conferences this semester to get additional information. Finally, they are working to develop operating procedures for the committee.
- m. Membership Committee Helen Kang note that the volunteer survey last year helped identify a large number of people who wanted to be active in the section and help with the Mid-Year Meeting. The challenge is that membership is still declining. Helen noted that one challenge is that many people did not attend the Mid-Year Meeting because they were celebrating the Lunar New Year, and those people may not have joined the Section this year because they knew they were not attending the meeting. A survey will be sent to all participants of the midyear meeting again this year. Elaine Henry stated she will announce the survey to all section members in an upcoming Section email. She also reported that the survey was very useful to her in making sure that almost all respondents were on committees that they were interested in. Stephani Mason mentioned that in another Section she is a member of they do a "Every member bring a new member" and that we should all keep that mindset and be ambassadors for the Section. David Godsell noted that it would help if we were able to develop or frame an "identity" for the Section, so that we would have a story to pitch to prospective members. Elaine Henry provided the view articulated by a former IAS Strategic Planning Committee that International Accounting as on overlay in

which we include many methods and topics but view them through a different lens. Agnes Cheng noted that we should would work with country representatives to promote the Section and JIAR.

- n. Advisory Board Gia Chevis reported that the Advisory Board would be considering various topics brought up during this meeting.
- o. Publications Committee Agnes Cheng thanked several of the members of the committee who were present, including Co-Chair Ling Lisic. The committee will begin evaluating papers published in 2018 this spring for the JIAR Best Paper Award. They anticipate selecting the award winner before May. The Award will be presented at the Section lunch at the AAA annual meeting.

Meeting Adjourned 6:00PM.

Scenes from the 2020 Midyear Meeting



Elaine Henry, International Section President; Ole-Kristian Hope, winner of the Best Paper Award



Co-chairs of the International Section Program in the Midyear Meeting: Gia Chevis and Maria Vulcheva



Bowe Hansen, winner of the Best Reviewer Award and Secretary of the International Section



At the Globalization and Technology panel: Lou Trebino, KPMG LLP Tom Young, KPMG LLP Gia Chevis, Baylor University, Moderator Ian Wildenborg, KPMG LLP



At Trends in International Accounting Research Panel: Greg Burton, Brigham Young University; Elaine Henry, Stevens Institute of Technology, Moderator; A. Rashad Abdel-khalik, University of Illinois at Urbana-Champaign; Stephen Lin, University of Memphis;

Robert Larson, University of Cincinnati.



Ole-Kristian Hope; Linda Myers, Chair of the IAS PhD/New Scholars Consortium; and David Godsell, Chair of IAS Research Committee



Ole-Kristian Hope; Elaine Henry, President of IAS; and Giorgio Gotti, Past-President of IAS.



Data Analytics in the Accounting Curriculum Internationally Panel: Michael Werner, Copenhagen Business School; Asheq Rahman, Auckland University of Technology (Organizer); Tawei (David) Wang, DePaul University; Anne-Marie Vitale, IFAC/PWC; Quinn Swanquist, University of Alabama; Laura Swenson, University of Wisconsin-Milwaukee (Moderator).

Additional Scenes from the Midyear Meeting

























