



NEWSLETTER No. 117 [September 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

President's Letter – Fall 2020



Dear Fellow Members of the International Section (and those interested in the Section!),

All members of the American Accounting Association who attended the 2020 virtual annual meeting have seen what the world will now look like for a while. I was so pleased to “see” many of you during the meeting which certainly was a success with interesting papers and panel sessions. What a tribute to those who made such an effort to create this outstanding meeting, particularly program co-chairs for our section Lucy Chen (Villanova University) and John (Changjiang) Wang (University of Cincinnati). Outstanding panels offered by the International Accounting Section included discussion of the question *Can Current Accounting Standards Account for the Impacts of Climate Change?*, a discussion amongst three top journal editors on *Perspectives and Directions of International Accounting Research*, and finally *Academics and Policy Makers—How Working Together Can Influence Public Policy*.

There were 53 papers included in the virtual annual meeting; the sessions I attended were vibrant and well executed by moderators, presenters and discussants. Thank you to all who submitted your work and pivoted to remote forms of presentation! Congratulations to the award winners, particularly

- Greg Burton, winner of the Ian Hague Award for Outstanding Service
- Mahendra Gujarathi, winner of the Outstanding International Accounting Educator Award
- Mark Kim, winner of the Outstanding International Accounting Dissertation Award
- Weishi Jia, Grace Pownall, and Jingran Zhao, co-authors of the JIAR Best Paper from 2018 publication “Avoiding China’s Capital Market: Evidence from Hong Kong-Listed Red-Chips and P-Chips”

Co-chairs John and Lucy ensured we topped off the meeting with a virtual “block party” on Wednesday in which we all enjoyed calling on one another to chat a little bit in succession!

Of course, we all wish that we could have been together rather than interacting remotely. For the International Section in particular, our international members face the greatest challenges in attending remotely delivered meetings all at the same time (though it does avoid the travel jet lag!). During our International Section Committee Chairs meeting, local times for participants ranged from 6:30 a.m. on the west coast of the U.S. to 11:30 p.m. in Sydney, Australia. What stood out to me was the benefit of speaking with our colleagues from across the globe—we had

some time to talk about the issues we face during this Covid-19 pandemic, particularly as relates to our teaching. A similar point was made during our panel session of editors: the importance of conducting research in international settings—as opposed to, say, analysis across industries within one country—is always critical to developing our understanding of economic and accounting phenomena. While international members may participate and present papers in other AAA sections, the International Accounting Section is the place where AAA members can be assured of having that kind of interaction and focus of mindset.

Despite the challenges we face under today’s circumstances of the Covid-19 global pandemic, we look forward to a productive year ahead. Our mid-year meeting is scheduled for January 28-30, 2021. It will be held jointly with the International Association for Accounting Education and Research (IAAER). The paper submission deadline is September 8, 2020, and the submission portal will be open soon. Our host National Taiwan University has graciously agreed to reschedule the *Journal of International Accounting Research* Conference to June 23-26, 2021 after its cancellation in 2020. I look forward to seeing you all at these events or others, whether in person or virtually.

Sincerely,

Judy Beckman

Judy Beckman, Ph.D., CPA
President, AAA International Accounting Section
Professor of Accounting and Director, MS Accounting Program
University of Rhode Island
Kingston, RI

Award Winners Announced at the 2020 Annual Meeting

The 2020 IAS's program at the AAA Annual Meeting was organized by co-chairs, Lucy Chen and John Changjiang Wang. At the section's business meeting, the following award winners were announced:

Outstanding International Accounting Dissertation Award:
Mark Kim, University of California, Los Angeles

Outstanding International Accounting Educator Award:
Mahendra Gujarathi, Bentley University

Ian Hague International Accounting Section Outstanding Service Award:
Greg Burton, Brigham Young University

IAS Annual Meeting Excellence in Reviewing Award:
Yoshiaki Amano, Kyoto University
Sung-Jin Park, Indiana University South Bend
Renhui Fu, Shanghai Jiao Tong University
Xi Ai, University of Tennessee
Hsiao-Tang Hsu, Texas A&M University - Corpus Christi
Jinyoung Wynn, Louisiana Tech University
Elaine Henry, Stevens Institute of Technology
Wenxia Ge, University of Manitoba
Chun Yu Mak, University of Birmingham
Joon Ho Kong, Fordham University

Journal of International Accounting Research Best Paper Award:
Weishi Jia, Cleveland State University
Grace Pownall, Emory University
Jingran Zhao, Hong Kong Polytechnic University

Journal of International Accounting Research Best Reviewer:
Lucy Chen, Villanova University
Ling Lisic, Virginia Tech
Rachna Prakash, University of Mississippi

PhD Student Travel Grant Recipients:
(Under COVID-19, covered cost of attending the virtual meeting)
Leting Liu, University of Toronto
Xi Ai, University of Tennessee

IAS Conference Announcement

The 2021 IAS Section Joint Midyear Meeting with IAAER in Houston, Texas, January 28-30, 2021

The IAS Midyear Meeting will be held jointly with the IAAER in Houston, Texas on January 28-30, 2021. The deadline for paper submissions is September 30, 2020. Submissions of international accounting research papers, cases, and/or panel proposals are invited. Further information will be available on the IAS website.

The 8th Annual Conference of Journal of International Accounting Research (JIAR) in Taipei, Taiwan, June 23-26, 2021

In light of the ongoing COVID-19 developments, and with the health and well-being of all conference attendees and the community in mind, the Eighth International Conference of the Journal of International Accounting Research (JIAR) is postponed to June 23-26, 2021.

The Conference will be held at National Taiwan University in Taipei, Taiwan. The keynote speakers for the conference will be Professor Charles Lee, Stanford University and Mr. Stanley Shih, founder of Acer Inc. Participants are invited to attend a Gala Dinner on June 24th and a cultural event on June 26th.

Further information about the meeting and paper submissions is available [here](#). For questions and suggestions, please email to taa2019@mail.acc.ntu.edu.tw, or contact any of the organizing committee members: CS Agnes Cheng (co-chair), Linda Myers, Shuen-Zen Liu (co-chair).

The 2020-2021 IAS Officers, Committee Chairs, and International Liaisons

Officers		
President	Judy Beckman	The University of Rhode Island
Vice-President - Academic (President Elect)	T. Bowe Hansen	Virginia Commonwealth University
Vice-President - Practice	Tom Young	KPMG
Past President	Elaine Henry	Stevens Institute of Technology
Secretary	Helen Kang	UNSW Sydney Australia
Treasurer	Gia Chevis	Baylor University
Section Historian	Robert K. Larson	University of Cincinnati
Council Representative	Mahendra Gujarathi	Bentley University
Communications Director	Ya-wen Yang	Wake Forest University
Chairpersons		
Advisory Board Chair	TBD	
Nominations Committee Chair	Stephen Lin	University of Memphis
Publications Committee Chair	Agnes Cheng	Hong Kong Polytechnic
JAR Editor	Stephen Lin	University of Memphis
Annual Program Co-chair (2020)	Brigitte Muehlmann	Babson University
Annual Program Co-chair (2020)	John Changjiang Wang	University of Cincinnati
MidYear Meeting Co-chair (2020)	Sydney Shu	Miami University, Ohio
MidYear Meeting Co-chair (2020)	Hong Kim Duong	Old Dominion University
JAR Conference Planning Chair	Agnes Cheng	Hong Kong Polytechnic
Membership Chair	Stephani Mason	DePaul University
Practice Issues Committee Co-chair	Tom Young	KPMG
Practice Issues Committee Co-chair		
Regional Programs Chair	Maria Caban-Garcia	University of South Florida St. Petersburg
Research Committee Chair	David Godsell	University of Illinois at Urbana-Champaign
Teaching and Curriculum Co-chair	Asheq Rahman	Auckland University of Technology
Teaching and Curriculum Co-chair	Laura Swenson	UW- Milwaukee
Outstanding Dissertation Award	Elizabeth Gordon	Temple University
Outstanding Educator Award Chair	Wayne Thomas	University of Oklahoma
Outstanding Section Service Award	Giorgio Gotti	University of Texas El Paso
PhD Student Travel Grant Committee Chair	Tami Dinh	University of St.Gallen
International Relations Co-chair	Minna Yu	Monmouth University
International Relations Co-chair	Cristina Florio	University of Verona
Country/Area International Liaisons		
Australia	Richard Morris	University of New South Wales
Brazil	Marcelo Moraes	University of Sao Paulo

Canada	Samir Trabelsi	Brock University
Chile	Elizabeth Gutierrez	National University of Chile
China	Xiaohui Qu	Xiamen University
Hong Kong	Byron Song	Hong Kong Baptist University
Italy	Cristina Florio	University of Verona
New Zealand	Asheq Rahman	Auckland University of Technology
Saudi Arabia	Mohammad Nurunnabi	Prince Sultan University, Riyadh, Saudi Arabia
Switzerland	Tami Dinh	University of St. Gallen
Taiwan	Shun-Zen Liu	National Taiwan University
Thailand	KK Boonlert-U-Thai	Chulalongkorn University
Turkey	Mine Aksu	Sabanci University
UK	Ana Marques	Norwich Business School - University of East Anglia

Minutes from the IAS Committee Chairs Meeting at the 2020 Annual Meeting

American Accounting Association
International Accounting Section Committee Chairs Meeting Minutes
2020 Annual Meeting
Via: Zoom
August 10, 2020, 9:30 – 10:30 AM EST

Attendees – Officers: Elaine Henry (President), Judy Beckman (VP-Academic), Gerlando Lima (Treasurer), Gia Chevis (Advisory Board Chair/Incoming Treasurer), Bowe Hansen (Secretary), Mahendra Gujarathi (Council Representative), Robert (Rob) Larson (Historian)

Attendees – Committee Chairs and Country Liaisons: Lucy Chen (Annual Program Co-Chair), John Wang (Annual Program Co-Chair), Agnes Cheng (Publications Committee Co-Chair/JIAR Conference Planning Chair), Chris Skousen (Nominations Committee Chair), Ya-wen Yang (Communications Director), Giorgio Gotti (Outstanding Section Service Award Committee Chair), Maria Caban-Garcia (Regional Programs Co-Chair), Minna Yu (International Relations Co-Chair), Wayne Thomas (Incoming Chair – Outstanding Educator Award), Richard Morris (Country Liaison – Australia), KK Boonlert-U-Thai (Country Liaison – Thailand)

- I. Call to Order: Elaine Henry called the meeting to order and welcomed participants
- II. The minutes from the International Accounting Section Committee Chairs meetings held at the 2020 mid-year meeting in Orlando, FL were approved unanimously.
- III. Committee Reports
 - a. Annual Meeting – Lucy Chen and John Wang updated the committee chairs on the Annual Meeting. The Section received 91 paper submissions and 53 papers are included in the virtual annual meeting. In addition, the Section will host three panel sessions during the annual meeting. Lucy and John also thanked all those that volunteered to serve as reviewers, discussants, and moderators and reported that due to the high level of volunteers they were able to assign only one paper per reviewer, and only one paper per discussant. This year the section is will be announcing ten excellence in reviewing awards at the section business meeting on August 11th. Lucy and John also noted that they had recruited a speaker for the section luncheon for this Annual Meeting. The speaker was not able to attend the virtual meeting but indicated to them that they would be interested in being involved in future section events.
 - b. Outstanding Dissertation Award - On behalf of Betsy Gordon, Bowe Hansen reported that the committee was composed of internationally prominent scholars.

Emails soliciting nominations were sent in January through the IAS section newsletter distributed by the AAA. The deadline for submissions was March 10. The committee reviewed the submissions and selected a winner in June (review of the submissions and the decision of the ward winner was delayed due to COVID-related spring semester disruptions). The winner will be announced at the virtual AAA IAS business meeting.

- c. Outstanding Educator Award – On behalf of Wendy Wilson, Bowe Hansen reported that the committee included two Outstanding Educator award winners and three other IAS members who had expressed interest in serving on this committee. Emails soliciting nominations were sent in January through the IAS section newsletter distributed by the AAA. The deadline for submissions was February 28. The committee reviewed the submissions and selected a winner in June (review of the submissions and the decision of the ward winner was delayed due to COVID-related spring semester disruptions). The winner will be announced at the virtual AAA annual meeting. Details as to when/how the award winner will be announced are forthcoming from AAA.
- d. Publications Committee – Agnes Cheng reported that JIAR had selected winners of the JIAR best paper award and best reviewer awards. Joanna Ho, former editor of JIAR, will announce the winners in the section business meeting.
- e. JIAR Conference Planning Committee – Agnes Cheng reported that the 2020 JIAR meeting was postponed to July 2021 because of the pandemic. The conference will be held in Taiwan, as previously planned.
- f. Outstanding Section Service Award – Giorgio Gotti reported that the committee received nominations for the award and selected the winner of the 2020 Ian Hague Service Award. Giorgio Gotti, chair of the committee, will announce the winner during the section business meeting.
- g. Nominations Committee – Chris Skousen reported that the Nominations committee received a number of strong nominations this year. The final slate recommended by the nominations committee was: Vice-President Academic (President-Elect) – Thomas Bowe Hansen, Virginia Commonwealth University; Treasurer – Gia Chevis, Baylor University; Nominations Committee (2 Committee Members) – Jeannie Harrington, Middle Tennessee State University & Mehmet C. Kocakulah, University of Wisconsin – Lacrosse; Advisory Board Members (2 Members, at least 1 outside of the US) – Greg Burton, Brigham Young University & Kriengkrai Boonlert-U-Thai, Chulalongkom University. Chris also noted that following the section bylaws, President Elaine Henry, in consultation with incoming President Judy Beckman and

- the Nominations Committee, appointed Helen Kang, University of New South Wales, to fill the open Secretary position for a one-year term.
- h. Research Committee – On behalf of David Godsell, Bowe Hansen reported that IAS Research Committee members collaborated with Lucy and John to evaluate candidates for the inaugural IAS Excellence in Reviewing Award. The committee also received prior years' conference agendas from AAA staff and will use these agendas to determine publication outcomes for conference papers.
 - i. Communications Director – Ya-Wen Yang reported that during the current year, she worked with Section President Elaine Henry to publish three editions of the section newsletter to the Section website. She also worked with AAA staff to maintain and update the content of the Section website. She also noted that thanks to the work of Rob Larson, many of the older Forum newsletters have been posted to the section website as well.
 - j. Teaching & Curriculum Committee – On behalf of Laura Swenson and Asheq Rahman, Elaine Henry reported that the Teaching & Curriculum committee was creating a repository of international accounting syllabi to foster collaboration and sharing of teaching materials across members of the IAS. The committee has received approximately 20 syllabi to date, thanks those that have contributed their teaching materials. The Committee encourages others to submit to the repository of syllabi by contacting Laura or Asheq. In addition, the Teaching & Curriculum Committee coordinated a panel session at the 2020 IAS Midyear Meeting titled “Data Analytics in the Accounting Curriculum Internationally”.
 - k. Practice Issues Committee – On behalf of Tom Young, Elaine Henry reported that the Practice Issues Committee coordinated a panel session at the 2020 IAS Midyear Meeting titled: “How Globalization and Technology Developments Are Shaping the Future of Auditing”.
 - l. Membership Committee – On behalf of Helen Kang and Stephani Mason, Bowe Hansen reported that the April 2019 IAS Volunteer Survey was used to assist in nominating/appointing committee members for 2019-2020. The committee also assisted Judy Beckman in conducting the 2020 IAS Volunteer Service survey in March for use in nominating/appointing committee members for 2020-2021.
 - m. CPE Committee – On behalf of Eva Jermakowicz, Bowe Hansen reported that the CPE committee organized a CPE workshop for the 2020 IAS Midyear Meeting: "Integrating Data Analytics Into Your Accounting Courses: A Hands-on Workshop" presented at the 2020 IAS AAA Midyear Meeting in Orlando, FL, on January 25, by

Kimberly Church, University of Missouri Kansas City, and Guido L. Geerts, University of Delaware. In addition, the committee organized the CPE workshop "Sustainability Accounting Standards, Risk Management and Audited Sustainability Reporting" to be presented at the 2020 AAA Annual Meeting in Atlanta, GA (all CPE workshops were cancelled because of the virtual meeting).

- n. International Relations Committee – Minna Yu reported that the committee had compiled a list of potential country liaisons for the IAS and had currently identified 16 international liaisons. During the year, the committee and VP-Academic Judy Beckman had two conference calls with country liaisons to discuss ways to promote involvement of international faculty with the Section. Specific ideas that arose during those conversations were: 1. promoting international faculty attending the IAS Midyear Meeting, and IAS events at the AAA annual meeting, 2. promoting members of the IAS attending academic conferences outside of the US, 3. creating more opportunities for research interactions between research faculty in different countries.
 - o. Regional Programs Committee – Maria Caban-Garcia reported that due to the cancellation of the regional meetings this spring, the committee was not able to review the papers and identify international papers. So, there is no update from the Midyear Meeting where Maria had reported that members representing several regions have been recruited to the committee. There 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.
- IV. 2021 Midyear Meeting Discussion – Judy Beckman reported that the 2021 Midyear Meeting will be held jointly with the IAAER and she has worked extensively with Donna Street, Research Director at IAAER. Committed participation includes Keryn Chalmers (Swinburne University and IAAER president), Katherine Schipper (Duke University and past-president of IAAER), Paul Munter (SEC Office of the Chief Accountant), Holger Erchinger (KPMG), and Christopher Arnold IFAC Director of Research. Ann Tarca (IASB) has agreed to participate; her request for authorization from the IASB is not yet confirmed. One Plenary Session will be a Panel session discussing International Accounting Standard Setting and the opportunities and need for related research. Keryn Chalmers will speak on International Education Issues. Christopher Arnold will lead a plenary session on ethics related issues.

Judy also reported that there is still a great deal of uncertainty regarding whether the Midyear Meeting will be in-person or virtual, and that she has been developing plans for

both cases, including having discussions with leaders of other AAA sections to share ideas about how to best manage a virtual meeting if necessary. Sidney Shu of Miami University, and Hong Kim Duong at Old Dominion University have agreed to serve as co-chairs for the 2021 Midyear meeting. Finally, Judy reminded the meeting attendees that the deadline for submissions for the 2021 Midyear Meeting is September 8th.

Meeting adjourned at 10:30 AM.