



NEWSLETTER No. 120 [February 2022]

The FORUM, Newsletter of the International Accounting Section

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Contact for additions to the Forum newsletter:

Communications Co-Directors, AAA International Accounting Section

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Associate Professor

Wake Forest University

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President's Letter – February 2022



Dear Fellow Section Members,

It was great to see all of you who were able to attend the International Accounting Section midyear meeting, January 27-29 and February 4-5. Despite the challenging environment, our Midyear Meeting Co-Chairs, Hong Kim Duong (Old Dominion University) and Chuong Do (University of Nevada, Reno) with the support of their track chairs: Huichi Huang (North Dakota State University), Michael Neel (University of North Texas), Rachna Prakash (University of Mississippi), and Aaron Yoon (Northwestern University), put together an excellent program. Program highlights included our plenary panel discussing international auditing standard setting, the JIAR plenary session, four additional panel sessions, two speakers, and over 50 papers presented during the concurrent sessions. The Ph.D./New Scholars Consortium, organized and run by Linda Myers (University of Tennessee), was also a great success with 40 Ph.D. student and junior faculty participants and 15 faculty leaders.

Special thanks to Betsy Gordon (Temple University) for coordinating and moderating our Plenary panel on the 28th discussing the contributions that academic research can make to the development of Auditing Standards, and to Steve Lin (University of Memphis) for putting together another excellent JIAR Plenary session on the 29th. Thanks also to Paul Munter (U.S. Securities and Exchange Commission) and Mark Dawkins (AAA President-Elect, University of North Florida) for enlightening and engaging discussions.

Please join me in congratulating the winners of the 2022 Midyear Meeting Outstanding Paper Awards:

- Rebecca Hahn (University of Maryland – College Park), Heedong Kim (CUNY, Baruch College), SeungJun Kim (University of California, Merced), and Viktoriya Zotova (Georgetown University), “Foreign Direct Investment, Outsourcing Investor Protection and the Role of Information Quality”
- Ahrum Choi (Hong Kong Baptist University), Jeong-Bon Kim (City University of Hong Kong), Jay Junghun Lee (University of Massachusetts – Boston), and Jong

Chool Park (University of South Florida), “Market for Corporate Control, Auditor Selection, and Audit Fees: Evidence from International M&A Laws”

- Tao Chen (Nanyang Technological University), Jimmy Chengyuan Qu (Nanyang Technological University), “Competition Laws and Earnings Management: International Evidence.

Congratulations also to the winners of the 2022 Midyear Meeting Outstanding Reviewer Awards:

- Jeh-Hyun Cho (The University of Scranton)
- David Godsell (University of Illinois at Urbana-Champaign)
- Mirna Boghossian (University of Delaware)
- Maria Rykaczewski (Arizona State University)
- Jay Lee (University of Massachusetts – Boston)

Finally, congratulations to Keishi Fujiyama (Kobe University) for winning the Public Interest Section’s award for the best public interest paper at the International Section Midyear Meeting for his paper, “Asset Impairment Accounting Decisions and Employee Downsizing in Japan”.

THANK YOU to everyone who served as a reviewer, moderator, discussant, or panelist during the meeting. The commitment of our section members always amazes me, and it is only due to the generous contribution of your time and effort that we were able to have such a great meeting.

Upcoming Events:

Please remember to:

- Nominate your colleagues for our Section awards: Outstanding International Dissertation Award, Ian Hauge International Accounting Outstanding Service Award, and the Outstanding International Accounting Educator Award. The calls have gone out and the deadline for all award nominations is March 1st, 2022.
- Mark your calendar for the Ninth International Conference of the *Journal of International Accounting Research*, June 22nd-24th.
- Volunteer to serve as a discussant or moderator at the 2022 AAA Annual Meeting (if you have not already). You can volunteer online, or by sending an email to me or either of our Annual Meeting Co-Chairs: Elizabeth Gutierrez (Universidad De Chile) and Jay Lee (University of Massachusetts – Boston).
- Respond to the call for 2022-2023 IAS committee volunteers that you will soon be receiving.

Please also keep an eye out for the twice monthly section emails to find out about additional upcoming section activities. I look forward to seeing you all at IAS research webinars, the JIAR Conference, and the Annual Meeting in San Diego July 29th-August 3rd and virtually August 11th-August 12th.

Sincerely,

Bowe

Bowe Hansen
President, AAA International Accounting Section
Associate Professor
Virginia Commonwealth University

Recent IAS Activities – 2022 Midyear Conference

The 2022 IAS Midyear Meeting took place virtually on January 27-29 and February 4-5, 2022. A total of 82 paper submissions were received this year, which more than doubled compared to last year (38 submissions last year). The submissions were divided into 5 tracks: Auditing, CSR/ESG, Financial, Institutional Settings and Taxation, Education and Case studies, and Others. There are 55 accepted papers, which were scheduled to be presented in 26 concurrent sessions. In addition to the concurrent sessions, we also had 5 panel sessions. The meeting was planned to be held in-person. However, due to the recent rise in Covid-19 cases during the few weeks prior to the meeting, we conducted a survey of our panel and paper presenters, moderators, discussants, and other members who registered for the meeting. Based on the survey results, and discussion among the section leadership and meeting organizers, we determined that shifting the meeting to 100% virtual format would allow us to provide a higher quality meeting and accommodate more attendants. Despite the last-minute change, almost all paper presenters, discussants, and moderators were able to attend the meeting as scheduled. The total number of attendants this year is 146.

The 2022 IAS PhD-New Faculty Consortium, partially funded by the KPMG Foundation and organized by Linda Myers (University of Tennessee Knoxville) and Emily Shafron (Texas A&M University), was successfully held on January 27, 2022. It was attended by 55 participants, including 40 junior faculty and PhD students and 15 faculty leaders. A special thanks to Xi Ai (University of Louisville), Herita Akamah (University of Nebraska), Pietro Bianchi (Florida International University), Jeff Chen (Texas Christian University), Lucy Chen (Villanova University), Giorgio Gotti (University of Texas Rio Grande), Jodi Henley (University of Alabama), Ole-Kristian Hope (University of Toronto), Taylor Joo (New Mexico State University), Tony Kang (University of Nebraska), Steven Lin (University of Memphis), Paul Michas (University of Arizona) and John Wang (University of Cincinnati), who served on panels and led breakout groups and networking sessions. Topics included tips for success, job search and career strategies, and research and the tenure process, as well as a lot of time for Q&A.

International Accounting Section Award Winners for the 2022 Midyear Meeting

Outstanding Paper Awards

Rebecca Hann, University of Maryland - College Park
Heedong Kim, CUNY, Baruch College
SeungJun Kim, University of California, Merced
Viktoriya Zotova, Georgetown University

“Foreign Direct Investment, Outsourcing Investor Protection and the Role of Information Quality”

Ahrum Choi, Hong Kong Baptist University
Jeong-Bon Kim, City University of Hong Kong
Jay Junghun Lee, University of Massachusetts Boston
Jong Chool Park, University of South Florida

“Market for Corporate Control, Auditor Selection, and Audit Fees: Evidence from International M&A Laws”

Tao Chen, Nanyang Technological University
Jimmy Chengyuan Qu, Nanyang Technological University

“Competition Laws and Earnings Management: International Evidence”

Outstanding Reviewer Awards

Jeh-Hyun Cho, The University of Scranton
David Godsell, University of Illinois at Urbana-Champaign
Mirna Boghossian, University of Delaware
Jay Lee, University of Massachusetts Boston
Maria Rykaczewski, Arizona State University

IAS Conference Announcement – The Ninth International Conference of the JIAR

The Ninth International Conference of the Journal of International Accounting Research (JIAR) will be held June 23-24, 2022, preceded by the JIAR Doctoral / New Faculty Consortium on June 22, 2022. Although we had hoped to be in person, we are happy to announce that we can meet in a virtual setting that will preserve the key elements of our traditional program.

The goal of the 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 will provide academics, practitioners, and regulators with deeper insights into international accounting issues.

The JIAR Doctoral/New Faculty Consortium will be held on June 22, 2022, during two separate sessions, 8:00 am – 11:00 am EST and 7:00 am EST- 10:00 am EST. There will be no additional fee to attend the consortium.

The Deadline for Conference Submissions and to Register for the Doctoral/New Faculty Consortium is February 28, 2022.

Click [here](#) for more detail.

Call for Papers and Attendance at Upcoming Conferences

- The 2022 AAA Annual Meeting will be held in person on August 1-3, 2022 in San Diego, CA. For those not able to attend in person, there will be a subsequent Virtual Annual Meeting on August 11-12, 2022. Click [here](#) for more details.
- The 2022 British Accounting & Finance Association (BAFA) Annual Conference and Doctoral Masterclasses will be held on an in-person basis at the University of Nottingham's Jubilee Campus. The Doctoral Masterclasses will be held on April 11, 2022 followed by the Annual Conference on April 12-13, 2022. Arrangements will also be made to facilitate online/remote attendance by delegates. Click [here](#) for more details.

Teaching Resources and Research Webinar Series

Teaching Resources. A collection of course syllabus is available on the IAS website at: <https://aaahq.org/IA/Resources/Teaching-Resources>. Thanks to co-chairs of the IAS Curriculum Committee 2019-2020, Asheq Rahman (Auckland University and Technology) and Laura Swenson (University of Wisconsin – Milwaukee), this Repository of Accounting Syllabi emerged during the 2019-2020 academic year and was created to foster collaboration and sharing of teaching ideas and materials across the IAS members. We thank those that have contributed and ask that any others interested in contributing to the repository of syllabi contact 2021-2022 co-chairs of the IAS Curriculum Committee, Mohammad Nurunnabi (mnurunnabi@psu.edu.sa) or Laura Swenson (swensola@uwm.edu).

IAS Research Webinar Series Recordings. Thank you to all who have contributed to the successful webinar series in 2020 and 2021. **Recordings of the Webinar Series are available** on the IAS section website at: <https://aaahq.org/IA/Resources/Webinars>

Minutes from the IAS Committee Chairs Meeting at the 2022 Midyear Meeting

American Accounting Association

International Accounting Section Committee Chairs Meeting – 2022 Mid-Year Meeting

Thursday, January 27, 2022, 4:00 pm – 5:00 pm U.S. Pacific Time via Zoom

Attendees

Officers: **Bowe Hansen** (President), **Gia Chevis** (VP Academic), **Tom Young** (VP Practice), **Judy Beckman** (Past President), **Lucy Chen** (Treasurer), **Rob Larson** (Historian), **Chris Skousen** (Council Representative), **Helen Kang** (Secretary)

Committee Chairs: **Abiodun Isiaka** (Continuing Education), **Lydia Didia** (Continuing Education), **Chuong Do** (2022 MYM Program), **Hong Kim Duong** (2022 MYM Program), **Elizabeth Gutierrez** (Annual Meeting Program), **David Godsell** (Research), **Elaine Henry** (Nominations), **Agnes Cheng** (Publications Committee/JIAR Conference), **Steve Lin** (JIAR Conference), **Joanna Ho** (JIAR Conference), **Qiang Wu** (JIAR Conference), **John Wang** (Outstanding Dissertation), **Laura Swenson** (Teaching and Curriculum), **Asheq Rahman** (Teaching and Curriculum/Country Liaison – New Zealand), **Maria Rykaczewski** (Practice Issues), **Recep Pekdemir** (Regional Programs), **Weishi Jia** (Communications), **Ya-wen Yang** (Communications), **Richard Morris** (Country Liaison – Australia), **Xiaohui Qu** (Country Liaison – China), **Byron Song** (Country Liaison – Hong Kong), **Claudia Imperatore** (Country Liaison – Italy), **Keishi Fujiyama** (Country Liaison – Japan)

I. Call to Order – Bowe Hansen

Bowe Hansen started the meeting at 4:01pm and thanked all for attending the meeting.

II. Approval of Minutes from International Accounting Section Committee Chairs Meeting held at the 2021 AAA Annual Meeting

Bowe Hansen called for approval of minutes from the 2021 Annual Meeting sent out electronically and asked for any changes/queries. Minutes were approved.

III. Committee Reports

(a) 2022 Midyear Meeting Program – Hong Kim Duong and Chuong Do

Kim Duong reported on the activities of the Committee and noted on the increase in paper submissions as well as the attendance. As of today, there are 146 attendees registered to attend the 2022 MYM (increased from the 2021 MYM).

From the Report sent in prior to the Meeting:

- This year we received a total of 82 paper submissions. The submissions doubled compared to last year (38 submissions last year). The number of papers accepted for presentation is 64. Out of these accepted papers, 55 papers were scheduled to be presented in the meeting and the other 9 papers were withdrawn by the authors, as of January 20th, 2022. The acceptance rate is 78.0%.
- We made great effort to ensure that a well-balanced, high-quality program was organized and presented at the virtual midyear meeting this year. Under the guidance of the IAS president, we took responsibility to manage the peer review process by assigning reviewers, discussants, and moderators. We were also responsible for the conference scheduling. In particular, given the significant challenges imposed by Covid-19, we took into consideration the presence of a global audience different, a unique feature of the IAS midyear meeting. Our goal was to encourage participation and engagement from attendees around the world. Therefore, we carefully planned live plenary sessions, concurrent sessions as well as networking sessions in different regions/countries to ensure that international attendees could attend most of the conference and create a better attendee experience.

Bowe Hansen reported on the **2022 PhD/New Faculty Consortium** activities on behalf of Linda Myers who is currently at the Consortium.

From the Report sent in prior to the Meeting:

- Since moving to a virtual format, we've lost 2 students (1 is on the job market and had a concurrent fly-out so it's nothing to do with the format and the other is international so the time zone didn't work) but we picked up 13 new students so we're ahead.
- At this point, expected attendance is 43 new faculty / students + 16 faculty breakout leaders and speakers (Herita Akamah (Nebraska), Xi Ai (Louisville), Pietro Bianchi (Florida International), Jeff Chen (Texas Christian), Lucy Chen (Villanova), Giorgio Gotti (Texas Rio Grande Valley), Jodi Henley (Alabama), Ole-Kristian Hope (Toronto), Taylor Joo (New Mexico State), Steve Lin (Memphis), Paul Michas (Arizona), Tony Kang (Nebraska), Steve Lin (Memphis), Emily Shafron (Texas A&M), John Wang (Cincinnati), and me (Tennessee)). In total, 59 IAS members are involved.
- The program includes 2 presentation sessions (with multiple presenters) and Q&A, 1 panel session, 3 group breakout discussion sessions, a keynote "fireside chat", and networking time. Topics will include preparing for success, job search and career strategies, and research and the tenure and promotion process. Special thanks to Emily Shafron, who has been extremely helpful in identifying potential program topics and in organizing sessions and breakout groups.

(b) Outstanding Dissertation Committee – John Wang

John Wang reported on the activities of the Committee which comprises the following three members: Christina Lewellen (North Carolina State University), Hollis Skaife (University of California, Davis), Albert Tsang (Hong Kong Polytechnic University).

The call for award nomination has been posted to the section website. The deadline for nominations will be 1st March (No submission yet). Will send the requests to various PhD coordinators and others for nominations. If there is anyone you would like to nominate, please contact John Wang.

Bowe Hansen noted the date – the award is for those who defended their PhD dissertation in 2021 (calendar year).

(c) Outstanding Educator Committee – Mahendra Gujarathi

(d) Outstanding Service Award Committee – Giorgio Gotti

Bowe Hansen reported on behalf of the Chairs of these two Committees.

The process of soliciting nominations has started and the call for nominees is out. Please encourage nominations and submit those nominations – and contact Mahendra Gujarathi and/or Giorgio Gotti for any further information (or Bowe Hansen). Committees will conduct their deliberations in Spring 2022 and finalize a winner for each category.

(e) Research Committee – David Godsell

David Godsell reported on the activities of the Committee and thanked Bowe Hansen, Kim Duong, and Chuong Do for making the MYM happen this year.

Papers submitted for the 2022 MYM Outstanding Paper Award were narrowed down based on whether they were truly international and had a very strong research design. Three papers were nominated for the Award. Junior Faculty Mentoring Sessions were organized offline to cater for different timezones – which seem to have worked really well this year. The committee is also continuing to compile all international accounting research in the AAA journals as well as others to catalogue what type of international accounting research is going on.

From the Report sent in prior to the Meeting:

- Nominated three of 52 papers for the 2022 AAA IAS MYM “Outstanding Paper Award”.
- Organized AAA IAS MYM Junior Faculty Mentoring Session with five junior faculty and five senior faculty.
- Submitted AAA Annual Meeting Panel Proposal, “Publishing International Accounting Research in General Interest International Business Journals”
- Submitted AAA Annual Meeting Panel Proposal, “Research design advantages in international accounting research”
- Formalized AAA IAS Research Committee mandate in liaison with IAS President Bowe Hansen
- Established a AAA IAS Research Committee Calendar of Events to ease committee succession planning.

(f) PhD Student Travel Grant Committee – Tami Dinh

Bowe Hansen reported on behalf of the Chair that the announcement for the grant is out. The 2022 AAA Annual Meeting has two travel grants of \$750 each available.

Again, if you want to nominate someone, please let Bowe Hansen and/or Tami Dinh know. More information is available on the website along with information on other nominations.

From the Report sent in prior to the Meeting:

Drafted announcement and sent email to Bowe Hansen for travel grant applications to be sent out by end of January 2022. Given the meeting is planned to be physical at this stage, there will be 2x USD 750 grants for reimbursement for travel costs. Grant award recipients must agree to be a discussant during a concurrent session of the Section at the Annual Meeting.

(g) Advisory Board – Betsy Gordon

Elaine Henry and Judy Beckman reported on behalf of the Board. The Board has recommended some suggestions to the Executive Committee on the two issues: financial sustainability strategy and membership initiatives. One area still being considered is the operating manual about the composition of the Publications Committee.

The Executive Committee is already thinking about these recommendations and working with AAA Central about the membership models.

(h) JIAR Conference – Agnes Cheng and Steve Lin

Agnes Cheng has reported on developing a job description for the Committee and the upcoming JIAR conferences. This year's conference will be virtual and the deadline for submission is February 28th, 2022. She has asked to promote the conference.

Steve Lin introduced Qiang Wu from Hong Kong Polytechnic University who is now a new editor on the JIAR Board to deal with financial accounting papers. He reported on the upcoming 2022 JIAR conference on June 23-24, 2022. Please promote the conference and encourage submissions. If there is any question, contact Agnes Cheng and Steve Lin for further details.

From the Report sent in prior to the Meeting:

- Developed a job description for the JIAR committee.
- Oversee the development of JIAR 2022 (online conference), the deadline for paper submission Feb. 28.
- Contacted 2023 and 2024 JIAR conference organizers. The 2023 conference will be sponsored and organized by Norwich Business School, the University of East Anglia in UK, and NTU in Taiwan will sponsor and organize the 2024 conference.
- Will work with AAA and sponsoring university (University of Memphis) to organize a high-quality program.

(i) Publications Committee – Agnes Cheng

Agnes Cheng reported that the Committee is working on selecting the best paper award for the JIAR publications in the year 2020. The outcome will be reported to the President around May.

(j) Communications Director – Ya-wen Yang and Weishi Jia

Ya-wen Yang reported that they have been working on updating the content of the Section website and a Forum newsletter issued in September 2021. They will continue providing the latest information on the website and planning the Forum newsletter in February 2022. If there are any announcements to be made in the February 2022 newsletter, please let them know.

The work with the AAA staff members on the upcoming redesign of the section website is ongoing and will continue after the MYM.

(k) Teaching and Curriculum – Laura Swenson and Mohammad Nurunnabi

Laura Swenson reported on the MYM activities and thanked Bowe Hansen for his invaluable help and asked all Committee members to note that the TC Panel is on tomorrow.

From the Report sent in prior to the Meeting:

We have completed the following tasks so far this year:

- 1) Midyear Meeting: We organized a panel called "Declining Enrollment in Accounting Programs and Offered Solutions". It will be held Friday, January 28 from 3-4:30 PST. Panelists include: Betsy Gordon (Chair and Professor, Temple University), Adrian Mayse (Chair and Associate Professor in Accounting at Howard University), Todd Shapiro (President and CEO of Illinois CPA Society) and Jan Taylor-Morris (Academic-In-Residence at the AICPA). The purpose of this panel is to create an open forum venue for academics and practitioners to gather to not only discuss current accounting trends, but more importantly offer solutions being taking by schools and organizations worldwide to meet these declining trends.
- 2) Annual Meeting: Submitted six different panel ideas to the Meeting Chairs.
- 3) Recruited a new member to the committee: We welcomed Abbie Daly, University of Wisconsin - Whitewater, to our committee this year. She has been very helpful and instrumental in completing some of the tasks this Fall.
- 4) Online resources for teaching: One member's request was to create a site where members can go to find resources from firms and regulators (i.e. EYARC) for teaching. Earlier this Fall we spoke with Karen Osterheld and she said the AAA is working on creating a repository of educational materials however it is a longer-term project than expected.

This Spring, we plan to:

- 1) Put our committee procedures in writing;
- 2) Reach out to schools who have submitted syllabi in the past and ask for updated syllabi and also post a request in the IAS newsletter. We would like to focus our efforts on increasing the scope of some of the syllabi received as most are from schools in the U.S.

(l) Practice Issues – Tom Young and Maria Rykaczewski

Maria Rykaczewski reported on the Panel session scheduled on Saturday morning. The Committee is working on Panel sessions for the AAA Annual Meeting, potentially on the technology impact (e.g., electronic filings vs XBRL) on accounting and auditing professions.

Tom Young reported that he will be on the Saturday Panel, along with Holger Erchinger and Michal Dusza. The Panel will be moderated by Paul Michas – all Committee members are invited to the Panel on Saturday.

From the Report sent in prior to the Meeting:

We have developed a panel session on the impact of COVID 19 on the accounting and audit profession. We have invited Paul Michas (University of Arizona) as the moderator for the panel. Tom designated panel participants who can share their expertise in the area of group audits, including international clients or clients with international components. We have also suggested multiple potential panel topics for the Annual Meeting 2022.

(m) Membership Committee – Stephani Mason

Bowe Hansen reported that he has met with Stephani Mason a couple of times. Their discussion included a possibility of getting a list of the Section members and then sending out emails to former members about their lapsed membership. Also, sending emails to current members about the Section activities around the world. Bowe and Stephani also discussed coordinating get-togethers for International Accounting Section members at conferences around the world.

(n) Regional Programs – Recep Pekdemir

Recep Pekdemir reported on the Committee's objective to promote the IAS to the AAA Regional Meetings. Regions were reluctant to organize meetings this year due to the pandemic. The Committee is trying to communicate to all regions and considering having an award for the best international paper in each regional meeting.

Bowe Hansen commented that this is a hard area – supposed to have a regional leader for each region but has been hard to get in contact with and engage those who attend the regional meetings. This year is going to be the year to try building up relationships.

From the Report sent in prior to the Meeting:

- *Committee's Mission:* To promote the IAS and make it more visible at the AAA Regional Meetings.
- *Some Goals for a short term:* To establish a set of procedures and supporting documentation for future. To recruit committee members and as regional program coordinators To review the programs of regional meetings to identify papers on international subjects.
- *Progress:* Tried to communicate with the Coordinator on the Southwest Region Meeting. But could not. Then tried to get some information on the international subjects from the AAA. Told only three papers submitted on international.

- *Initiative*: Best International Subject Paper designation on the regional meetings. On the table. Still being talked. Criteria should be established, etc.
- *Near Future*: Three more regional meetings scheduled before the AAA Annual meetings. We will try to communicate with the coordinators soon.

(o) International Relations Committee – Cristina Florio and Assma Sawani

Bowe Hansen reported on behalf of the Committee on its activities, including the webinar series which started in August 2021. More webinars are scheduled for 2022.

All country liaisons were invited to an online meeting, but due to time differences, about half of the country liaisons were not able to attend. The Committee is planning to organize another meeting to suit the timezone of those who could not make it.

From the Report sent in prior to the Meeting:

The international relations committee met virtually in early August 2021 to plan the IAS research webinars. We were successfully able to deliver 3 webinars and hope to continue in the Spring 2022 (contacts ongoing). We also had an at large zoom meeting November 18th, 2021. During this meeting IAS members from around the world met via zoom to discuss the current challenges faced by the section and how best to meet these challenges. Of particular note during the meeting was the importance of improving outreach to, access and participation by less represented geographic areas. The zoom meeting provided great opportunity for colleagues to meet and socialize. We hope to provide another such opportunity in the Spring 2022 period.

(p) Continuing Education Committee – Lydia Didia and Abiodun Isiaka

Lydia Didia reported on the Committee's activities outlined below. Abiodun Isiaka also commented that one of the challenges is to come up with a template and procedures (e.g., sample letters) for the Committee. If there are any sample letters from other committees to be shared, that would very much be appreciated.

Bowe Hansen commented that every Committee in the Section should have templates/sample letters and these should be more institutionalized for future usage.

From the Report sent in prior to the Meeting:

- 1) The committee co-chairs successfully recruited two committee members for the Section. The members are: Peter Aghimien - Indiana University - South Bend; Jing Wang - California State University - Bakersfield
- 2) The committee has also commenced planning a pre-conference CPE to be held during 2022 the annual conference. The proposed CPE will focus on audit data analytics. The committee contacted potential speakers. Further details will be communicated as available.
- 3) As part of the CPE planning, details of financial arrangements were obtained from the Association. The Section gets all the revenue from CPE workshop registrations, and the Section is responsible for all CPE workshop costs. The information we have based on 2020

CPE is that the cost per person for the workshop was \$75, and the total cost incurred was \$1,925. The cost of CPE sessions can vary substantially depending on AV needs, whether food/drinks are provided, location, and other factors. The financial objective is to at least break -even. The committee will work toward that objective in planning the CPE for 2022.

- 4) The committee obtained a prior-year CPE workshop proposal from the Association. The proposal will serve as a guide for future proposals.

(q) 2022 Annual Meeting Program Chairs – Elizabeth Gutierrez and Jay Lee

Elizabeth Gutierrez reported on the Committee activities and thanked John Wang and Brigitte Muehlmann, the 2021 Annual Meeting program co-chairs for sharing their knowledge.

From the Report sent in prior to the Meeting:

We initiated our work by meeting Thomas Hansen and former Committee Co-Chairs (John Wang and Bridget Purviance) on August 10th of 2021. Following the meeting, we recruited committee members: Joseph Zhang, Francesco De Luca and Pietro Bianchi. We held three coordination meetings to plan our activities (September 2nd of 2021, December 16th of 2021 and January 19th of 2021). As per our request, Thomas Hansen contacted Shauna Bigelow of the AAA to reach out section members who live in California, Arizona or Nevada in order to identify a speaker for the annual meeting luncheon. Annual Meeting Submissions by January 17th.

Concurrent sessions: 34 papers for the in-person meeting and 18 papers for the virtual meeting.
Panel sessions: 15 proposals for the in-person meeting and 16 proposals for the virtual meeting.

Work-in-progress: Committee members are assigning reviewers to papers (deadline January 31st). The committee will be requesting panel proposal submitters to merge/combine panel proposals with related topics and to provide more details of panels (e.g., panel moderators and members) by February 28th.

(r) Nominations Committee – Elaine Henry

Elaine Henry noted that the Committee comprises Elaine Henry (Chair), Judy Beckman (Past-President), Grace Pownall (elected), Stephani Mason (elected), Elizabeth Gordon (Chair of the Advisory Board).

Nominations were opened in October 2021 and closed in January 2022. Once the election opens in Spring, the slate will comprise these nominees. Process improvement recommendations: to encourage broader section participation via Section emails every two weeks – however, the number of people submitting nominations was extremely limited. We need broader participation and should make announcements about nominations at the MYM and the Annual Meeting.

Elaine Henry thanked Bowe Hansen for his support in filling out the slate of nominees and shared the following slate of candidates.

Position to be filled	Nominations Received
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Vice-President-Academic (President-Elect)	Lucy Chen
Treasurer	John Wang
Advisory Board Member 1	Cristina Florio
Advisory Board Member 2	Mahendra Gujarathi
Nominations Committee – 2 elected members	Ya-wen Yang, Laura Swanson
Publications Committee – 2 elected members	David Godsell, Jay Lee

It was noted that not every office needs to be elected every year. For example, Gia Chevis is the current VP Academic (President-Elect) and the position of Secretary has another year to go.

Elaine Henry also noted that in the Spring, a survey will be sent out for people to encourage them to volunteer to serve on Committees. Please think about colleagues you are mentoring and encourage them to sign up to volunteer as Committee members to get involved with the Section.

From the Report sent in prior to the Meeting:

- The Call for Nominations was included in all AAA Section emails beginning in October.
- Nominations closed on January 12, 2022.
- As of January 12, nominations had been received for every position.
- Regarding process improvements, the committee recommends the following:
 1. The Executive Committee should think of ways to encourage broader section participation in the nomination process.
 2. Announcements about the nomination and election processes should be made at midyear and annual meetings.
 3. The call for nominations should include a sample nomination, redacted for name or personal information.
 4. The call for nominations should provide contact information for the section Historian in the call for nominations so that members know how to identify candidates with appropriate service track records.

The call for nominations should state that anyone with questions about making a nomination should reach out to the chair of the Nominations Committee.

IV. New Business

JIAR Journal Ranking

Agnes Cheng raised the point that we need to promote JIAR within our schools. For example, in Asia, SSCI impact factors matter but not as much in the US. Please consider how to list JIAR in your school in terms of the journal ranking (both quality and impact factor), and possibly share how you went about listing the journal in your school.

Mid-year Meeting 2023

Bowe Hansen reported that this is still under consideration. Gia Chevis commented that there will be communication via email to members soon.

Bowe closed the meeting and thanked all for their work serving on the committees for supporting the section. He is looking forward to the meeting and tomorrow's social hour and hopes to see everyone in person soon.

Meeting closed at 5:00pm.