

The *FORUM*

Newsletter of the International Accounting Section

Newsletter No.123 [March 2024]



**American
Accounting
Association**



**American
Accounting
Association**

International
Accounting

- **President's Letter**

Lucy Chen

The IAS president for 2023-2024
John M. Cooney Endowed
Professor in Accounting
Villanova University

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Contact for additions to the Forum newsletter:

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Communications Committee Co-chairs,

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President's Letter

March 12, 2024



Dear fellow International Accounting Section (IAS) members,

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

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

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

The Standardization of Accounting Language

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

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

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

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

Andrew Anabila, The University of Texas Rio Grande Valley
Bowe Hansen, Virginia Commonwealth University
Maria Rykaczewski, Arizona State University

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

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

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

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

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

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

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

Sincerely,

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



IAS Activities – 2024 Midyear Meeting

Our 2024 midyear meeting was held in Atlanta, GA from January 25th to 27th. The IAS program was coordinated by co-chairs Jeff Chen (Texas Christian University) and Maria Rykaczewski (Arizona State University-Tempe). The meeting began with the Annual PhD Student/New Faculty Consortium, which was led by Linda Myers (University of Tennessee Knoxville) and Xi Ai (University of Louisville).

The meeting included a luncheon featuring Paul Munter, Chief Accountant of the Office of the Chief Accountant, U.S. Securities and Exchange Commission, who spoke about Improving International Audit, Assurance, Ethics, and Independence Standard Setting. Also, the program had two Plenary Sessions: “International Financial Reporting” and “Sustainability Disclosure, Reporting and Assurance.” Additionally, the program had three panel sessions addressing Country Specific Accounting Research: Benefits and Common Pitfalls (Research Panel), Emerging Technologies and the Auditing Practice (Practice Focused Panel), and AI's (Chat GPT) Impact on Accounting Education and Research (Teaching Focused Panel). There were three panel sessions and 17 concurrent sessions featuring 48 paper presentations, covering a range of topics such as the Corporate ESG Behavior, International GAAP Differences, the Accounting Terminology Standardization, and the Financial Reporting Implications of Cross-listings. Overall, we had 48 presenters, 48 discussants, and 17 moderators participating in the conference.

IAS Award Winners Announced at the 2024 Midyear Meeting

The Saturday Luncheon was held on Saturday, January 27, 2024. Mary Barth (Stanford University), the recipient of the 2024 Lifetime Contribution to International Accounting Literature Award, gave a speech that highlighted the various opportunities in future accounting research. The award presentation followed the speech. The following award winners were announced:

The 2024 Lifetime Contribution to International Accounting Literature Award:

Mary Barth, Stanford University

Midyear Meeting Best Paper Award:

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

Lijun Lei, The University of North Carolina at Greensboro

Wayne Thomas, The University of Oklahoma

Sydney Qing Shu, Miami University

“The Standardization of Accounting Language”

Holger Daske, University of Mannheim
Carol Seregini, University of Pennsylvania
Matthias Uckert, University of Mannheim

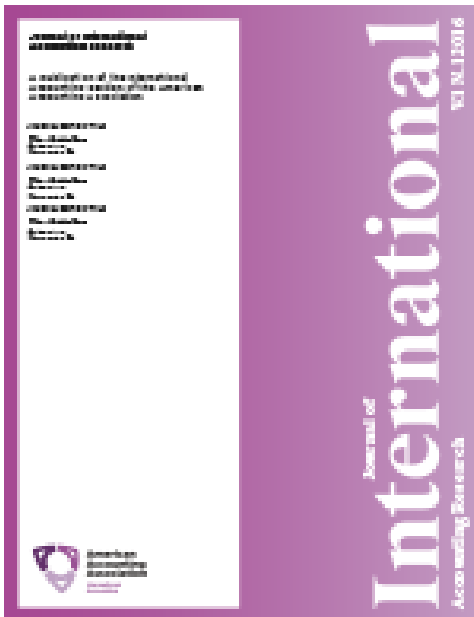
Midyear Meeting Excellence in Reviewing Award:

Andrew Anabila, The University of Texas at Rio Grande Valley-Edinburgh
Maria Rykaczewski, Arizona State University-Tempe
Bowe Hansen, Virginia Commonwealth University



Congratulations, award winners!

Call for Papers and Attendance at Upcoming Conferences



The Eleventh International Conference of the Journal of International Accounting Research (JIAR)

June 20-22, Taipei, Taiwan

Submission Deadline: February 15, 2024

(early submission is encouraged)

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 will provide academics, practitioners, and regulators with deeper insights into international accounting issues. *Journal of International Accounting Research* (JIAR) continues to welcome innovative and high-quality research that examines how accounting data affects capital market participants. Papers that address interesting and innovative research questions in all areas are welcomed.

For Plenary Session Submission:

Please follow the regular submission procedure for JIAR outlined at:

<https://www.editorialmanager.com/jiar/default2.aspx>.

Authors submitting to JIAR in this way should include two statements in their cover letter to the senior editor: (1) that they wish to have the paper considered for the JIAR Conference Plenary Session; and (2) whether they would like the paper to be considered for inclusion in a Concurrent Session in the event it is not selected for the Plenary Session. Accepted Plenary Session papers will be published in the *Journal of International Accounting Research* (conditional on satisfactory responses to reviewers' comments). The conference will waive the registration fee and will cover airfare and three nights' hotel for one presenter (up to \$1,800 USD).

For Concurrent and Forum 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 made via email to jiar2024@ntu.edu.tw. There will be a best paper award (including a track for PhD students' papers) for the papers presented in the concurrent and forum sessions. Authors should state whether they would like the paper to be considered for inclusion in a Forum Session in the event it is not selected for the Concurrent Session. Please send a separate title page, listing all authors, and a blind version of the manuscript. If interested in competing for the best PhD student paper award, please indicate if any author is a PhD student.

Deadlines:

Paper submission: **February 15, 2024**

Notification of paper acceptance: **March 29, 2024**

Early registration: by **May 1, 2024**

Doctoral and Early Career Consortium - June 19, 2024:

Doctoral students and early career faculty (within 3 years of graduation) can apply to attend the doctoral consortium by sending Prof. Linda Myers (lmyers16@utk.edu) a curriculum vitae, short bio, and brief statement indicating why they would like to attend the consortium. The application deadline for application is February 15, 2024. All doctoral students selected to attend the consortium will receive financial support (in the form of two nights' accommodation) and may receive some travel funding.

Traveling 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 airport MRT, buses, and taxis (including Uber). Detailed information on travel to venues of Taipei Regent Hotel (conference) and College of Management at NTU (doctoral consortium) is available from the conference website.

If you have any questions, please email jjar2024@ntu.edu.tw or contact Prof. Shuen-Zen Liu (szliu@ntu.edu.tw).



2024 American Accounting Association Annual Meeting

August 10-14, 2024, Washington, DC

We invite you to join your AAA community at the in-person 2024 Annual Meeting to be held in Washington, DC. The meeting will take place at the Marriott Marquis Washington, DC, and the Westin Washington, DC Downtown with a focus on “Revolutionizing Accounting Education”. Please check [here](#) for more information!

Submission deadline is **January 8, 2024**. We look forward to seeing you in Washington, DC!



Useful Resources



Join our International Accounting Section's LinkedIn Group here:

<https://www.linkedin.com/groups/12947797/>

Let's stay connected!

IAS Officers, Committee Chairs, and International Liaisons (2023-2024)

Role	Officers
President	Lucy Chen
Vice-President - Academic	Helen Kang
Vice-President - Practice	Michal Dusza
Past President	Gia Chevis
Secretary	Hong (Kim) Duong
Treasurer	John Changjiang Wang
Section Historian	Robert K Larson
Council Representative(s)	Chris Skousen
STANDING COMMITTEES	
Advisory Board - Co-Chair	Elaine Henry
Advisory Board - Past president 1	T. Bowe Hansen
Advisory Board - Past president 2	Gia Chevis
Advisory Board Member 1	Cristina Florio
Advisory Board Member 2	Mahendra Gujarathi
Advisory Board Member 3	Elizabeth "Betsy" Gordon
Advisory Board Member 4	Maria Vulcheva
Advisory Board Member 5	Elaine Henry
Advisory Board Member 6	Siva Nathan
Advisory Board Member 7 (Asst Prof)	Chuong Do
Nominations Committee Chair	T. Bowe Hansen
Past president 2	Gia Chevis
Co-Chair of Advisory Board	Elaine Henry
Nominations Comm Member 1	Inder Khurana
Nominations Comm Member 2	Agnes Cheng
Publications Committee Co-Chair	Agnes Cheng
Publications Committee Member	David Godsell
Publications Committee Member	Jay Lee
Publications Committee Member	Linda Myers
Publications Committee Member	Pietro Bianchi
JiAR Editor (nonvoting member)	Steve Lin
Incoming JiAR Editor (nonvoting member)	Ling Lisic
OPERATING COMMITTEES	
Communications Committee Co-chair	Weishi Jia
Communications Committee Co-chair	Jiwoo Ryou
Annual Program Co-chair (2024 Meeting)	Francesco Deluca
Annual Program Co-chair (2024 Meeting)	Long Chen
Midyear Meeting Co-chair (2024 Meeting)	Jeff Chen

Midyear Meeting Co-chair (2024 Meeting)	Maria Rykaczewski
Midyear Doctoral Consortium (2024 Meeting)	Linda Myers
JIAR Conference Planning Chair	Agnes Cheng
Continuing Education Co-Chair (CPE)	Lydia N. Didia
Continuing Education Co-Chair (CPE)	Abiodun Isiaka
Membership Co-chair	Mark Myring
Membership Co-chair	Stephani Mason
Practice Issues Committee Co-chair	Michal Dusza
Practice Issues Committee Co-chair	Elizabeth Gutierrez
Regional Programs Co-chair	Recap Pekdemir
Research Committee Co-Chair	Feng Chen
Research Committee Co-Chair	Jayanthi Krishnan
Teaching and Curriculum Co-chair	Laura Swenson
Teaching and Curriculum Co-chair	Mohammad Nurunnabi
Lifetime Contribution for International Accounting Literature Award Chair	Sudipta Basu
Outstanding Dissertation Award Chair	Inder Khurana
Outstanding Educator Award Chair	Mahendra Gujarathi
Outstanding Section Service Award Chair	Eva Jermakowicz
PhD Student Travel Grant Committee Chair	Tony Kang
International Relations Co-chair	Sanjay Kallapur
International Relations Co-chair	Asheq Rahman

International Liaisons are drawn from a cross-section of countries/regions representing the Section's membership, with a focus on ensuring that the needs and concerns of members in countries/regions where a significant number of IAS members are domiciled are addressed.

Country/Area	2023-2024	Affiliation	email address
Australia	Richard Morris	University of New South Wales	richard.morris@unsw.edu.au
Belgium	Ann Gaeremynck	Leuven University	ann.gaeremynck@kuleuven.be
Brazil	Marcelo Moraes	University of Sao Paulo	mbotelho@usp.br
Canada	Samir Trabelsi	Brock University	strabelsi@brocku.ca
Chile	Elizabeth Gutierrez	National University of Chile	eligitierrez@gmail.com
China	Feng Liu	Xiamen University	fliu@xmu.edu.cn
Denmark	Barbara Seitz	Copenhagen Business School	bse.acc@cbs.dk
Germany	Per Olsson	ESMT European School of Management and Technology	Per.Olsson@esmt.org
Hong Kong	Byron Song	Hong Kong Baptist University	yangsong@hkbu.edu.hk
India	G Soral	M.L. Sukhadia University	drgsoral@gmail.com

Italy	Cristina Florio	University of Verona (Italy)	cristina.florio@univr.it
New Zealand	Humayun Kabir	Auckland University of Technology	humayun.kabir@aut.ac.nz
Saudi Arabia	Mohammad Nurunnabi	Prince Sultan University, Riyadh, Saudi Arabia	mnurunnabi@psu.edu.sa
Switzerland	Tami Dinh	University of St. Gallen	tami.dinh@unisg.ch
Taiwan	Shun-Zen Liu	National Taiwan University	szliu@ntu.edu.tw
Thailand	KK Boonlert-U-Thai	Chulalongkorn University	kriengkrai.b@cbs.chula.ac.th
Turkey	Mine Aksu	Sabanci University	maksu@sabanciuniv.edu
UK	Ana Marques	Norwich Business School - University of East Anglia	ana.marques@uea.ac.uk



Minutes from the IAS Committee Chairs Meeting at the 2024 Midyear Meeting

Attendance:

Lucy Chen (President); John Wang (Treasurer); Elaine Henry (Advisory Board Chair); Helen Kang (President-elect); Elizabeth Gutierrez (Practice Issues Committee co-Chair); Maria Rykaczewski (Midyear Meeting co-Chair); Eva Jermakowicz (Outstanding Section Service Award Chair); Long Chen (Annual Meeting Program co-Chair); Laura Swenson (Teaching and Curriculum Committee co-Chair); Asheq Rahman (International Relations Committee co-Chair); Mark Myring (Membership Committee co-Chair); Bowe Hansen (Nominations Committee Chair); Stephani Mason (Membership Committee co-Chair); Rob Larson (Historian); Jayanthi Krishnan (Research Committee co-Chair)

Meeting started at 5:00pm

1. Report from the President

- Lucy mentioned the new LinkedIn Group for the IAS. It will officially be announced at the section luncheon. Please join and ask your friends and colleagues to join.
- The inaugural outstanding discussant award to start this year. The scheme is to bring more value to the conference and to presenting authors – Maria and Jeff (co-Chairs of the midyear meeting) will be in charge.
 - Anyone can nominate for the best discussant, possibly with the author nomination counting more
 - Nominated discussants will be contacted later for slides.
- Sponsoring opportunities. Actively looking for sponsorship for MYM and certain awards. Lifetime contribution award for the IAS, etc.

2. Report from the Treasurer

- John gave an update on our budget. We are doing okay based on information currently available.
- Changes to the journal cost by the AAA will have an impact on the section budget – it is envisaged that it will have no negative impact.

3. Report from the Teaching and Curriculum Committee

- Laura reported on the activities and tasks completed so far this year:
 - Midyear Meeting: We have organized a panel called "AI's (ChatGPT) Impact on Accounting Education and Research". It will be held on Friday, January 26 from 1:45-3:15 EST. Panelists include Laurie Burney, Ph.D., CMA, CSCA, Baylor University and Kimberly Church, Ph.D., Missouri State University. The objectives of this session are to describe AI for accounting, identify the use of AI for accounting classrooms and demonstrate the use of AI for accounting research. We encourage everyone to attend and participate.
 - Annual Meeting: We are submitting proposals to the chairs for consideration.

4. Report from the International Relations Committee

- Asheq reported on the activities for the committee, including an expansion of interactions with ACCA, and an upcoming webinar next week by the Indian Accounting Association on sustainability.
- Other activities this year included:
 - A. Re-formation of the 2023-24 Committee: The 2023-24 Committee was re-formed out of the previous year's committee. Two new members were added, Professor Soral from India and Dr Kabir from New Zealand.
 - B. Online meeting 17(18) November 2023: After discussions with the IAS President, a meeting of the Committee was held on 17(18) November 2023. The following members attended the meeting:
 - Sanjay Kallapur (Co-chair)
 - Asheq Rahman (Co-chair)
 - Humayun Kabir (New Zealand)
 - Richard Morris (Australia)
 - Ana Marques (the UK)
 - Ann Gaeremynck (Belgium)
 - Kriengkrai Boonlert (Thailand)
 - Mohammad Nurunnabi (Saudi Arabia)
 - G Soral (India)
 - Cristina Florio (Italy, also Director – Focusing on International, AAA)

The discussion and action points of the meeting were as follows:

- Circulation of information on how to make webinar and SPARK meeting arrangements – Action: Sanjay and Asheq
 - Steering the first SPARK conference initiative – Action: Prof Soral, Mohammad, and Ana
 - Taking the proposal of Prof Soral to open the January AAA Webinar to Indian Accounting Association members – Action: Sanjay and Asheq
 - The possibility of IAS meetings outside the US was discussed – Asheq reminded of JIAR meeting in Taiwan next year. Other possibilities, like in Gulf countries, were discussed.
 - Country reports by liaisons by January 1, 2024, for the midyear meeting and by June 15, 2024, for the annual meeting – A template will be circulated by IAS: Action: Sanjay and Asheq will compile as one report.
 - Spreading the word for new liaisons – Action: Ana for Spain; Muhammad and Prof Soral for Gulf countries; and any other members for other countries. Sanjay and Asheq – reach out to members in Korea, Singapore, and Japan.
 - Recruiting new AAA and IAS members – Action: All
 - Other business: Support for PhD students to attend conferences - Members were reminded of the IAS travel grants, which are quite limited, but it does help.
- C. International Webinar on Global Perspectives towards Sustainability Standards jointly with Bombay Chartered Accountants' Society, January 31 2024, open to all and to be publicized to the Indian Accounting Association members.
Link: <https://aaahq.org/Meetings/2024/BCAS-Webinar>
- D. ACCA collaboration initiative: Lucy Chen (IAS President) and Sanjay Kallapur are in touch with the Association of Chartered Certified Accountants to discuss opportunities for collaboration between AAA and ACCA.

- E. Acknowledgement: We thank Barbara Seitz (Denmark) and Per Olsson (Germany) who have stepped down from their membership in the committee for their services to the committee.

5. Report from the Membership Committee

- Mark and Stephani reported on the activities of the committee, including a series of email blast scheduled in the next couple of months:
- February 1, 2024 – AAA Email Blasts
 - Email all AAA members who previously paid section dues in the period 2014-2024 with a link to the section page on AAA, an invitation to rejoin the section
 - Email all previous non-member attendees of the midyear and JIAR conference with a link to the section page on AAA, an invitation to join the section
 - Email all non-US members of AAA not affiliated with the section with a link to the section page on AAA, an invitation to join the section
- February 2, 2024 – Other Associations Email Blasts
 - Coordinate an email with Korean (KAA), Taiwanese (TAA), Japanese (JAA), Hong Konger (HKAAA), Malaysian (MAA), and Indian (IAA and IAARF) associations of the Global Gathering (<https://aaahq.org/Global-Gathering>), Asian Academic Accounting Association (<https://www.foura.org/index.php/about-us/about-us>), and IAAER and its member organizations (<https://www.iaaer.org>) inviting their members to submit to/attend JIAR.
 - Coordinate an email with the non-Asian, non-Tier 3 associations of the Global Gathering (<https://aaahq.org/Global-Gathering>) such as CAAA, EAA, BAFA, AFAANZ, AFC and other European associations such as IAFA, AECA, VHB inviting their members to submit to/attend JIAR.
- March 1, 2024 – Tier 3 Email Blast
 - Identify the Associations for the Tier 3 countries and email them the info in Lucy's email. Send a link to the section page on AAA, an invitation to rejoin the section
- April 5, 2024 – Email all Ph.D. student members in AAA with a link to the section page on AAA and some info on section activities.

6. Report from the Nominations Committee

- Bowe reported on the activities of the committee:
- The nominations committee reviewed the slate of positions and the call for nominations with the AAA and solicited nominations through the section email and direct emails to section leadership. The nomination deadline was January 11th. We have received several nominations and are working to compile the slate of nominees that we will submit to Lucy Chen, the Section President, by February 15th.

7. Report from the Publications Committee/JIAR Conference Planning Committee

- Agnes reported on the committee activities of:
 - Publications Committee
 - Has voted to adopt a policy: JIAR will not include the categories of book reviews and short articles
 - Will select best paper award for 2022 JIAR publications
 - Professor Ling Lisic is the new editor for JIAR
 - JIAR Conference Planning Committee
 - For 2024 Conference, MOU between AAA and NTU has been signed. Please refer to <https://aaahq.org/Meetings/2024/JIAR> for conference details
 - Conference Dates: June 19-22, 2024 in Taipei, Taiwan; Sponsor: National Taiwan University; Submission Deadline: Feb. 15, 2024
 - For 2025 conference, under planning
 - The planning committee will be restructured

8. Report from the Midyear Conference Committee

Jeff and Maria reported on the activities of the committee:

- Midyear meeting received 63 paper submissions for the meeting and five submissions in the panel session category. Last year, there were 45 submissions for the Midyear Meeting. This year, we did not divide the submissions into tracks. The co-chairs assigned reviewers for all submissions and made the accept/reject decisions based on reviewer comments.
- Based on the reviewers' comments and our evaluation of the manuscripts, we accepted 56 papers. Six papers' authors declined conference participation. Thus, we had 50 accepted papers with confirmed conference participation and 3 accepted panel presentations, in addition to the two plenary panel sessions organized by the IAAER. There were 20 overseas presenters.
- The overall acceptance rate (panel sessions and research papers) is 87%. Later, the authors withdrew one of the papers due to their inability to present at the conference, leaving 49 papers. As a result, we have 17 concurrent paper sessions, 3 IAS panel sessions (focused on research, teaching, and professional issues, respectively), and two panel sessions organized by the IAAER, in addition to the two luncheons (one organized by the IAAER).
- Regarding the volunteer roles, 69 reviewers have reviewed the conference submissions. Due to issues with reviewer role acceptances in the new submission system, a few papers had two reviewers. We have 48 discussants (one discussant serving twice), 17 concurrent session moderators, three panel moderators, and nine panel speakers.
- The research committee selected 2 outstanding papers and 3 outstanding reviewers. This year's meeting will be held jointly with the IAAER. We worked with Donna Street to include the IAAER sessions in the program. Finally, 20 out of 49 papers on the program will be presented by authors based outside of the US.

9. Report from the Historian

- Rob reported that his term as the Historian for the section is up in August.
- Please encourage colleagues to nominate/self-nominate for the role.

10. Report from the Research Committee

Jayanthi reported on the committee activities:

- The committee worked on organizing a panel for the 2024 IAS midyear meeting. It is titled Country-Specific Accounting Research: Benefits and Common Pitfalls.
- Next the committee will move to working on a panel for the 2024 AAA Annual meeting – on climate risk and disclosure: international perspective.
- The committee worked with the 2024 Midyear meeting organizers to determine the best paper and best reviewer awards.

11. Report from the Annual Meeting Program Committee

Long reported on the activities:

- We initiated our work starting from an online meeting among the President Lucy Chen and the co-chairs Francesco De Luca and Long Chen on August 22nd of 2023. Following the acceptance of this task for the 2024 annual meeting, we recruited three committee members: Joseph Zhang, Jiwoo Ryou and Ling Zhou. So far, we held one coordination meetings to plan our activities (December 18th of 2023).
- Francesco De Luca also had several email exchanges with the President about a possible IAS luncheon speaker and invited co-chairs of research committee, teaching and curriculum committee, and practice issues committee to submit panel proposals. The deadline for panel proposals and concurrent sessions papers has been postponed to January 16th: therefore the number of submission to IAS is still unknown.
- Next steps: after the submission deadline, the Committee members will start assigning reviewers to papers (by January 31st). The committee will also be requesting panel proposal submitters to provide more details of panels (e.g., panel moderators and members) by February 28th.

12. Outstanding Section Service Award

Eva reported that the nominations for the service award is due by Friday 1st March 2024.

13. Practice Issues Committee

Elizabeth reported on the following activities:

- Recruited committee members- Minna Yu, Harold Lopez and Joanna Kardys-Stone
- Coordinated a panel session for the mid-year meeting. The title of the session is "Emerging technologies and the auditing practice". Moderator: Minna Yu / Panelists: Samantha Demty (KPMG) - Nikki MacKenzie (Georgia Tech) - Margaret Christ (University of Georgia).
- Submitted panel session proposals for the 2024 AAA Annual meeting.

14. Advisory Board

Elaine reported on the following activities:

- The IAS Advisory Board was called upon in connection with the selection of the inaugural recipient of the Lifetime Contribution to International Accounting Literature Award. A candidate must receive the support of at least 2/3 of the IAS Advisory Board members (i.e., 6 of 9 members.)

- The Advisory Board voted unanimously in favor of the selection committee's top-ranked candidate, Mary Barth.
- The Chair of the Advisory Board assisted the section President with preparation of the announcement letter for the Award.
- The Chair of the Advisory Board consulted with the section President on the selection of volunteers for certain committee roles.

15. Discussions on How to Increase the Section Membership

The committee chairs discussed on how the section membership number can be increased. One of the ways in which this can be achieved is to increase PhD student membership (they are the pipeline into full membership in the future) which has declined. The suggestions included:

- Matching mentors and students either at the PhD consortium or the meeting
- Formal presentation sessions for students only
- PhD student awards for best paper/presentation/reviews
- Online workshops to PhD students (e.g., on 'how to write codes') – with access limited to student IAS members

