The FORUM

Newsletter of the International Accounting Section

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President's Letter

John Changjiang Wang

The IAS president for 2025-2026 EY Professor of Accounting, Lindner College of Business at the University of Cincinnati

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 The 2025-2026 IAS Officers, Committee Chairs, and International Liaisons

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President's Letter



Dear IAS Members,

I am Changjiang (John) Wang from the University of Cincinnati. It is truly an honor and privilege to serve as the President of the International Accounting Section (IAS).

It was wonderful to see many of you at the AAA Annual Meeting in Chicago. I am grateful to all of you who contributed to this great event and to all of you who helped the section have a successful 2024-2025 academic year.

I would like to express my sincere gratitude to Helen Kang for her leadership and dedication to the IAS. Helen has contributed to our section over many years in many different capacities. She is the first IAS President

from Australia and from outside North America. Under Helen's leadership, the section launched the campus model of holding the midyear meeting. Under her leadership, the section also relaunched the research webinar series.

The guiding principle of my presidency is simple: to serve our members and bring value to them. While challenges lie ahead, I see many opportunities as well. Please allow me to outline several priorities for the coming year:

1. Outreach and Growing Membership

Like other AAA sections, the IAS has experienced declining membership since the pandemic. Reversing this trend is critical. We will continue to seek collaborations with other organizations, strengthen connections with current members, and recruit new members. We will continue our outreach efforts. The AAA's tiered membership structure also makes it more feasible for global scholars, educators, and students to join. Working closely with our Membership Committee, International Relations Committee, and the AAA, we will focus on membership growth.

2. Continuing our Research Webinars and Bringing Value to our Members

Thanks to the efforts of Dave Godsell, the IAS research webinar series was relaunched in 2025 and has been highly successful in connecting and engaging our global membership. I am very grateful to Dave for his service and leadership. We will continue these webinars and will also explore additional ways to provide value to members across regions.

3. Promoting the Journal of International Accounting Research

Our section journal, *Journal of International Accounting Research*, is vital to the IAS. It not only contributes to the visibility and intellectual vitality of the section but also plays an increasingly important role in AAA's new revenue-sharing model. Currently, *JIAR* shares 2% of AAA's revenue from EBSCO, with reassessments scheduled in 2027. The quality and reputation of *JIAR* will be key to this evaluation. I am grateful to Senior Editor Ling Lisic and her editorial team, and to all of you who support the journal as authors and reviewers.

To further promote *JIAR*, the section is launching a new initiative: the Regional International Accounting Research Forum (RIARF), endorsed by *JIAR*. The forum aims to accelerate research providing deep, contextual insights into underrepresented countries and regions. The inaugural RIARF will focus on Middle East and North Africa (MENA) region. In addition, the 2026 *JIAR* Conference will be held in Seoul, South Korea on June 25–28, 2026. I am grateful to Agnes Cheng, the Chair of JIAR conference, and her team for great efforts and initiative.

4. Ensuring Financial Sustainability

Financial sustainability remains an important goal. Last year, under Helen's leadership, the section piloted the "campus model" at Florida International University for the 2025 Midyear Meeting. This innovative model reduces the costs and helps mitigate the AAA overhead allocation. Many thanks to Mark Myring for his support. We will continue this model, and I am excited to welcome you to the 2026 Midyear Meeting at the University of Cincinnati, January 8–10, 2026. I would like to thank Nan Zhou, our department head, and Toshia Watkins, our unit manager, for their support. The Midyear Meeting Co-Chairs, Brian Burnett, Claudia Imperatore, Jason Bangert, and Linda Myers, director of the PhD/New Faculty Consortium, have been working hard to put together an excellent program.

For the AAA Annual Meeting, the IAS Executive Committee is also evaluating options for our section's business meeting and member gathering to ensure it is valuable and cost-effective for both members and the section. I hope to see many of you at the Annual Meeting in Las Vegas, August 1–5, 2026. I look forward to an exciting program organized by our Annual Meeting Program Co-Chairs, Ryou Jiwoo and Qing Burke, together with their team.

Finally, I would like to sincerely thank our Advisory Board members, Executive Committee, committee chairs and members, country/region liaisons, journal editors, editorial board members and reviewers, and all the volunteers for their service and support. To all IAS members, thank you for your trust in me. Please do not hesitate to contact me with your questions, ideas, or suggestions.

I look forward to working with you to advance our section's mission and to serve our global community.

Yours Sincerely,

John Wang
IAS President, 2025-2026
EY Professor of Accounting
Lindner College of Business
University of Cincinnati

IAS Activities - 2025 Annual Meeting

The 2025 Annual Meeting was successfully held from August 1 to August 5, 2025. The International Accounting Section's program was organized by the co-chairs, Long Chen (George Washington University) and Jiwoo Ryou (West Virginia University), with the collaboration of the other committee members, Lijun Lei (University of North Carolina at Greensboro), Michael Tang (Florida International University), Biyu Wu (University of Nebraska - Lincoln) and Ling Zhou (University of New Mexico). There were 10 concurrent/dialogue sessions (7 concurrent and 3 dialogue) with 34 paper presentations and 4 panel discussions, covering topics such as sustainability reporting, risk disclosures, perspectives from the national accounting standards setters, and teaching the next generation, the latter being one of the AAA panel sessions. There were 64 reviewers, 13 discussants, 10 moderators, and attendees in the concurrent sessions and panel discussions of the International Accounting Section at the annual meeting. In addition, the committee arranged the IAS luncheon scheduled for Monday, August 4, 2025. The luncheon included the award ceremony.

IAS Luncheon at the 2025 Annual Meeting & Award Winners Announced at the Luncheon

The Section Luncheon was held on Monday August 4, 2025. Award presentation and business meeting followed the speech. At the Section's business meeting, the following award winners were announced:

The 2025 Ian Hague Award for Outstanding Service to the Section:
Gia Chevis, Baylor University

Outstanding International Accounting Educator Award
Ajay Adhikari, American University

Journal of International Accounting Research Best Paper Award:

"Attracting Female Directors in the United States: The Roles of Boards, Executives, and Other Stakeholders", Volume 22, Issue 2, 2023.

Lauren Cunningham, The University of Tennessee

Laurie E. Ereddia, Mississippi State University

"The Changing Role of Accrual Accounting: International Evidence", Volume 22,
Issue 2, 2023.
Haidan Li, Santa Clara University
Sigi Li, Santa Clara University

Journal of International Accounting Research Best Reviewer Award:

Herita Akamah, University of Nebraska-Lincoln Changjiang (John) Wang, University of Cincinnati

IAS Annual Meeting Excellence in Reviewing Award:

Feng Gao, Rutgers University
Eunyoung Lee, University of Utah
Zilan Yang, IE University
Yao Yu, University of Massachusetts Amherst

IAS Midyear Meeting Outstanding Discussant Award:

Daphne Hart, University of Illinois-Chicago Yanglin Li, University of Tampa Enshuai Yu, Boston College

Congratulations, awardwinners!















Callfor Papers and Attendance at Upcoming Conferences

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The 13th International Conference of the Journal of International Accounting Research (JIAR)

June 25-28, 2026, Seoul, Korea

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 welcome.

Watch out for further details, which will be announced soon!







2026 IAS Midyear Meeting

January 8-10, 2026, Cincinnati, OH



The 2026 International Accounting Section Midyear Meeting will be held in Cincinnati, Ohio, January 8-10, 2025. The Meeting will be held at the University of Cincinnati Campus. The conference will be preceded by a doctoral/new faculty consortium on January 8, 2026. For more information, please check here.

We look forward to seeing you in Cincy!

2026 American Accounting Association Annual Meeting

August 1-5, 2026, Las Vegas, NV



We invite you to join your AAA community at the 2026 Annual Meeting to be held in Las Vegas. The meeting will take place at the Caesars Palace Las Vegas. The meeting's theme will be "Innovating for a New Generation," highlights our focus on preparing the accounting profession to meet the needs of the future. Please check here for more information!

Submission deadline will be announced soon. We look forward to seeing you in Las Vegas!

Fall 2025 – Spring 2026 International Accounting Research Webinar Series by the International Accounting Section

You are invited to participate in a research webinar series presenting International Accounting Research. The webinar will be one hour in length, with the first 20 minutes reserved for the author's presentation, and the following 40 minutes reserved for a question-and-answer session. Participants will be able to submit questions during the webinar using the chat function in Zoom and may be asked to unmute themselves during the session to ask their question. Webinar sessions will be recorded and made available through the IAS section website. Please check here for upcoming sessions!

Please join us on the IAS and JIAR LinkedIn pages!

The International Accounting Section is on LinkedIn!



IAS Officers, Committee Chairs, and International Liaisons (2025-2026)

Role	Officers
President	John Changjiang Wang
Vice-President - Academic	Hong (Kim) Duong
Vice-President - Practice	Michal Dusza
Past President	Helen Kang
Secretary	Jeff Chen
Treasurer	Maria Vulcheva
Section Historian	T. Bowe Hansen
Council Representative	Elizabeth Gordon
STANDING COMMITTEES	
Advisory Board - Chair	Elaine Henry
Advisory Board - Past president 1	Lucy Chen
Advisory Board - Past president 2	Helen Kang
Advisory Board Member 1	Francesco De Luca
Advisory Board Member 2	Maria Rykaczewski
Advisory Board Member 3	Xi Ai
Advisory Board Member 4	Siva Nathan
Advisory Board Member 5	Elaine Henry (Chair)
Advisory Board Member 6	Ole-Kristian Hope
Advisory Board Member 7 (Asst Prof)	Laura Swenson
Nominations Committee Chair	Lucy Chen
Past president	Helen Kang
Co-Chair of Advisory Board	Elaine Henry
Nominations Comm Member 1	Ajay Adhikari
Nominations Comm Member 2	Agnes Cheng
Publications Committee Chair	Steve Lin
Publications Committee Member 1	Long Chen
Publications Committee Member 2	Claire Wang
Publications Committee Member 3	Jeff Chen
Publications Committee Member 4	Elizabeth Gutierrez
JIAR Senior Editor (non-voting member)	Ling Lisic
Communications Co-Director (non-voting member)	Francis Ding
Communications Co-Director (non-voting member)	Hoyoun Kyung
OPERATING COMMITTEES	
Communications Co-Director, External Engagement	Francis Ding
Communications Co-Director, Internal Engagement	Hoyoun Kyung
Annual Program Co-chair (2025 Meeting)	Jiwoo Ryou
Annual Program Co-chair (2025 Meeting)	Qing Burke
Midyear Meeting Co-chair (2025 Meeting)	Brian Burnett

American Accounting Association - International Accounting Section

Midyear Meeting Co-chair (2025 Meeting)	Claudia Imperatore
Midyear Meeting Co-chair (2025 Meeting)	Jason Bangert
Midyear Doctoral Consortium (2025 Meeting)	Linda Myers
JIAR Conference Planning Chair	Agnes Cheng
Continuing Education Co-Chair (CPE) Co-Chair	Stephen Salter
Continuing Education Co-Chair (CPE) Co-Chair	Janean Rundo
Membership Committee Co-Chair	Ling Zhou
Membership Committee Co-Chair	Francesco De Luca
Practice Issues Committee Co-Chair	Michal Dusza
Practice Issues Committee Co-Chair	Minna Yu
Research Committee Co-Chair	Feng Chen
Research Committee Co-Chair	Jayanthi Krishnan
Teaching and Curriculum Co-Chair	Mark Myring
Teaching and Curriculum Co-Chair	Ann Tank
Lifetime Contribution for IA Literature Award Chair	Sudipta Basu
Outstanding Dissertation Award Chair	Lili Dai
Outstanding Educator Award Chair	Mahendra Gujarathi
Outstanding Section Service Award Chair	Eva Jermakowicz
Doctoral Travel Grant Committee Chair	Tony Kang
International Relations Co-Chair	Asheq Rahman
International Relations Co-Chair	Anne Jeny