

# The *FORUM*

Newsletter of the International Accounting Section

Newsletter No.122 [October 2023]



**American  
Accounting  
Association**



**American  
Accounting  
Association**  
International  
Accounting

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**Lucy Chen**

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

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## President's Letter



Dear IAS members,

It is truly my great pleasure and honor to serve as the president of the International Accounting Section (IAS) of the American Accounting Association (AAA) for 2023-2024. The IAS was created in 1976 and has served our members for nearly 50 years. The vision of the IAS is to “serve as a forum to share and disseminate information about international accounting, education, and research issues,” and to “serve as a point of entry into AAA for international faculty and doctoral students, and increase community of international academics, practitioners, standard setters and researchers.” It is even more relevant in the post-pandemic world to bring international scholars together and promote international accounting education and research.

With that vision in mind, I am pleased to announce that we will offer three different meeting opportunities in 2024 to bring together international researchers, educators, and practitioners to share their unique experiences. First, we will have our 2024 IAS midyear meeting joint with International Association for Accounting Education & Research (IAAER) on January 25-27, 2024, at Atlanta, GA, a lovely international hub that is easily accessible to U.S. and international travelers. Special thank goes to Jeff Chen and Maria Rykaczewski for their very diligent work in preparing for this meeting and to Linda Myers for chairing the PhD/New Faculty Consortium! During the midyear meeting, we will have a Friday morning plenary session on International Financial Reporting and a Saturday plenary session on Sustainability Disclosure, Reporting and Assurance by renowned academics and practitioners worldwide. Additionally, Paul Munter, Chief Accountant of the SEC, will join us as the Friday luncheon speaker. Please look out for another email in November for the full conference highlights. Most importantly, thank you for submitting your manuscript to the meeting and helping your colleagues by reviewing and discussing their papers. As a closely connected community, our success does not happen without your willingness to volunteer and serve the IAS in various capacities.

Second, we will have the 11<sup>th</sup> *Journal of International Accounting Research* (JIAR) conference on June 20-22, 2024, at beautiful Taipei, Taiwan. The planning and organizing committees (chaired by Agnes Cheng), JIAR editor Steve Lin, and Professor Shuen-Zen Liu of National Taiwan University have spent four years to put together this amazing event, and I very much look forward to it. The JIAR conference has plenary sessions for JIAR submissions and concurrent sessions for research presentations, so all are welcome to attend. There will be another doctoral/New Faculty consortium right before the conference, again thanks to Linda Myers.

Third, the annual meeting will be held in Washington, D. C., from August 12-14, 2024. Francesco Deluca and Long Chen have already started planning it. Please consider submitting your manuscripts and panel session proposals and volunteering to serve as reviewers, discussants, and moderators. We will hold our IAS luncheon on Monday, August 12, to celebrate various award winners and network with colleagues.

We are also undertaking several initiatives this year to complement our in-person meetings. I'm thrilled to share that members from certain Tier-3 countries (Brazil, Africa, and India) can now enjoy two years of complimentary IAS membership when they join the AAA via our special discounted program. For those of you who have joined us through the Tier-3 program, welcome to IAS, and I hope you will find IAS as your academic home within the AAA. I would love to see you at any of our meetings to welcome you in person. Please also spread the word to colleagues and friends from a Tier-3 country for this great opportunity.

We have also launched a Lifetime Contribution to International Accounting Research award to recognize individuals who have made notable contributions to international accounting research over the course of

his/her career. Sudipta Basu and his team are working hard with the Advisory Board to review the nominees. The winner will be announced in November and will be featured during our Saturday luncheon at the 2024 midyear meeting.

I am also very pleased to announce that we will establish an Outstanding Discussion Award at both the midyear and annual meetings to recognize the outstanding discussants among conference participants. Stay tuned!

Additionally, we have taken steps to revise the IAS resources webpage. The first IAS resource series of this year was released last week. It features the Stephen Zeff Digital Library from Rice University, as we celebrated Steve's 90<sup>th</sup> birthday earlier this year. The website contains several short video clips from Steve directly and two of his related publications on the historical evolution of the U.S. and global accounting standards for over six decades. I hope that it provides valuable information as you pursue your research and teaching for IFRS-related topics. Please check out the IAS resource webpage for further releases in our resource series.

As the AAA has established a foundation for its fundraising effort, the IAS is working with the AAA to raise the money for our section. If you know any international or domestic organization that may be interested in sponsoring any of our awards or PhD travel grants, please do reach out to me. We would love to partner with them.

We are in the age of social media. It is my plan to establish a social media committee to promote IAS further this year. If you are interested in working on this committee or know someone who would be a good fit, please feel free to volunteer for yourself and your colleagues.

The IAS is my academic home within the AAA and always has a special meaning in my heart. I am forever grateful for any IAS colleagues who have extended their mentorship and friendship to me. Now, it is my time to give back, and I hope that I can continue building this home-felt community for you all. If you have any suggestions and comments on how to best serve our section members, please keep in mind that I would love to hear from you.

Thanks to many of you for serving on IAS. Hope to see many of you in Atlanta, Taiwan, and Washington, D.C.

Sincerely,

Lucy

Lucy Chen

The IAS president for 2023-2024

John M. Cooney Endowed Professor  
in Accounting

Villanova University



## IAS Activities – 2023 Annual Meeting

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The 2023 Annual Meeting was successfully held from August 3 to August 9, 2023. The International Accounting Section’s program was organized by the co-chairs, Jay Junghun Lee (University of Massachusetts Boston) and Francesco De Luca (University “G. d’Annunzio of Chieti-Pescara, Italy), with the collaboration of the other committee members, namely Jiwoo Ryou (West Virginia University), Joseph Zhang (University of Memphis), and Jeff Chen (Texas Christian University). There were 8 concurrent/dialogue sessions (5 concurrent and 3 dialogue) with 38 paper presentations and 4-panel discussions, covering topics such as Continuing Developments in the Profession and their Impact on Education, ESG Regulatory Landscape Developments, Publishing International Accounting Research, Perspectives and Directions of International Audit Research. There were 67 reviewers, 37 discussants, 11 moderators, and about 600 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 7, 2023. The luncheon included the keynote speech by Charles Cho and the award ceremony (with about 60 participants).

## IAS Luncheon at the 2023 Annual Meeting & Award Winners Announced at the Luncheon

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The Section Luncheon was held on Monday August 7, 2023. Charles Cho gave a speech titled “Accounting Research: Engagement and Impact.” Award presentation and business meeting followed the speech. At the Section’s business meeting, the following award winners were announced:

***The 2023 Ian Hague Award for Outstanding Service to the Section:***

Elaine Henry, Stevens Institute of Technology

***Outstanding International Accounting Dissertation Award:***

“Modern Privacy Regulation, Internal Information Quality, and Operational Efficiency: Evidence from the General Data Protection Regulation”

Steven Maex, George Mason University

***Journal of International Accounting Research Best Paper Award:***

“Would an Improved Information Environment of a Less Regulated OTC Market Benefit Blue-Chip Foreign Firms? Evidence from the OTCQX International Market”

Martin M. Kim, St. Joseph’s University

Steve Lin, University of Memphis

Liu (Leo) Yang, Southeast Missouri State University

***Journal of International Accounting Research Best Reviewer Award:***

Chuchu Liang, University of California, Irvine

Hao Zhang, Rochester Institute of Technology

Seet-Koh Tan, Nanyang Technological University, Singapore

Jeff Zeyun Chen, Texas Christian University

***PhD Student Travel Grant Recipients:***

Xingchao Gao, University of Toronto

Janean Rundo, University of Cincinnati

***IAS Annual Meeting Excellence in Reviewing Award:***

Mailyn Fernandez, Virginia Tech

Lizhong Hao, University of Portland

Li Huang, Eastern Washington University

Taejin Jung, IE University

Jia-Wen Liang, National Chengchi University

Lin Liao, Nanjing Audit University

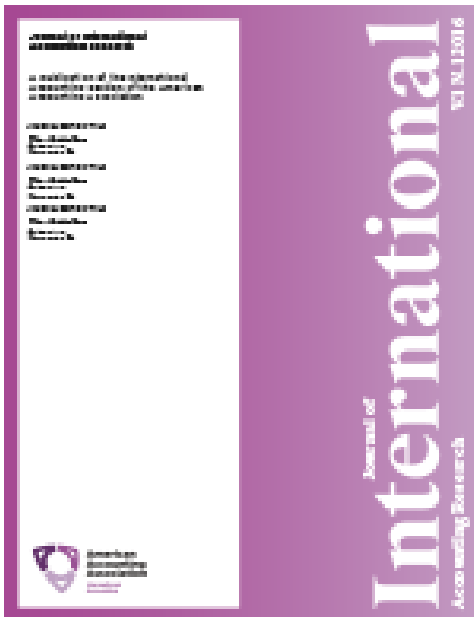
Jiahui Lu, West Virginia University

Michael Neel, University of North Texas



***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](mailto: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](mailto: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](mailto:jjar2024@ntu.edu.tw) or contact Prof. Shuen-Zen Liu ([szliu@ntu.edu.tw](mailto:szliu@ntu.edu.tw)).



## 2024 IAS Midyear Meeting Joint with International Association for Accounting Education & Research (IAAER)

January 25-27, 2024, Atlanta, GA



The 2024 International Accounting Section Midyear Meeting will be held in Atlanta, Georgia, January 25-27, 2024. The meeting is a joint conference with the International Association for Accounting Education & Research (IAAER). The conference will be preceded by a doctoral/new faculty consortium on January 25, 2024. Our Friday luncheon keynote speaker features Paul Munter, Chief Accountant of the Office of the Chief Accountant, U.S. Securities and Exchange Commission. For more information, please check [here](#).

We look forward to seeing you in Atlanta!

## 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!



MARRIOTT MARQUIS  
WASHINGTON, DC

WASHINGTON D.C.  
**REVOLUTIONIZING**  
ACCOUNTING EDUCATION  
American Accounting Association  
Annual Meeting and Conference on Teaching  
& Learning in Accounting **2024**

**Save The Date!**  
**August 10-14, 2024**

We look forward to seeing you in downtown Washington, DC!



## Useful Resources – New Additions



New resources are posted on the IAS website as we continue to provide useful resources on teaching, research, and the practice of international accounting for our members. The new resources feature video series by Professor Stephen A. Zeff from Rice University that summarize his decade of research on the evolution of regulation and standing-setting process for financial reporting in the U.S. and globally. More videos will be collected and archived, so stay tuned!



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

<b>Role</b>	<b>Officers</b>
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
<b>STANDING COMMITTEES</b>	
<b>Advisory Board</b> - 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
<b>Nominations Committee</b> 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
<b>Publications Committee</b> Co-Chair	Agnes Cheng
Publications Committee Member	David Godsell
Publications Committee Member	Jay Lee
Publications Committee Member	Linda Myers
Publications Committee Member	Pietro Bianchi
JJAR Editor (nonvoting member)	Steve Lin
Incoming JJAR Editor (nonvoting member)	Ling Lisic
<b>OPERATING COMMITTEES</b>	
Communications Co-Director	Weishi Jia
Communications Co-Director	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
JJAR 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	<a href="mailto:richard.morris@unsw.edu.au">richard.morris@unsw.edu.au</a>
Belgium	Ann Gaeremynck	Leuven University	<a href="mailto:ann.gaeremynck@kuleuven.be">ann.gaeremynck@kuleuven.be</a>
Brazil	Marcelo Moraes	University of Sao Paulo	<a href="mailto:mbotelho@usp.br">mbotelho@usp.br</a>
Canada	Samir Trabelsi	Brock University	<a href="mailto:strabelsi@brocku.ca">strabelsi@brocku.ca</a>
Chile	Elizabeth Gutierrez	National University of Chile	<a href="mailto:eligutierrezc@gmail.com">eligutierrezc@gmail.com</a>
China	Feng Liu	Xiamen University	<a href="mailto:fliu@xmu.edu.cn">fliu@xmu.edu.cn</a>
Denmark	Barbara Seitz	Copenhagen Business School	<a href="mailto:bse.acc@cbs.dk">bse.acc@cbs.dk</a>
Germany	Per Olsson	ESMT European School of Management and Technology	<a href="mailto:Per.Olsson@esmt.org">Per.Olsson@esmt.org</a>
Hong Kong	Byron Song	Hong Kong Baptist University	<a href="mailto:yangsong@hkbu.edu.hk">yangsong@hkbu.edu.hk</a>
India	G Soral	M.L. Sukhadia University	<a href="mailto:drgsoral@gmail.com">drgsoral@gmail.com</a>
Italy	Cristina Florio	University of Verona (Italy)	<a href="mailto:cristina.florio@univr.it">cristina.florio@univr.it</a>

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Saudi Arabia	Mohammad Nurunnabi	Prince Sultan University, Riyadh, Saudi Arabia	<a href="mailto:mnurunnabi@psu.edu.sa">mnurunnabi@psu.edu.sa</a>
Switzerland	Tami Dinh	University of St. Gallen	<a href="mailto:tami.dinh@unisg.ch">tami.dinh@unisg.ch</a>
Taiwan	Shun-Zen Liu	National Taiwan University	<a href="mailto:szliu@ntu.edu.tw">szliu@ntu.edu.tw</a>
Thailand	KK Boonlert-U-Thai	Chulalongkorn University	<a href="mailto:kriengkrai.b@cbs.chula.ac.th">kriengkrai.b@cbs.chula.ac.th</a>
Turkey	Mine Aksu	Sabanci University	<a href="mailto:maksu@sabanciuniv.edu">maksu@sabanciuniv.edu</a>
UK	Ana Marques	Norwich Business School - University of East Anglia	<a href="mailto:ana.marques@uea.ac.uk">ana.marques@uea.ac.uk</a>