

The *FORUM*

Newsletter of the International Accounting Section

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**American
Accounting
Association**



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Association**

International
Accounting

- **President's Letter**

Helen Kang

The IAS president for 2024-2025
Associate Professor
School of Accounting, Auditing
& Taxation
UNSW Sydney

- **IAS Activities – The 2024 Annual Meeting**
- **Award Winners Announced at the 2024 Annual meeting**
- **Upcoming Conferences**
- **Useful Resources**

- **The 2024-2025 IAS Officers, Committee Chairs, and International Liaisons**

Contact for additions to the Forum newsletter:

*Hoyoun Kyung, Ph.D.
Assistant Professor
University of Missouri
kyungh@missouri.edu*

Communications Co-Directors,

*Francis Ding
Ph.D. Student
Virginia Tech University
francisweiming@vt.edu*

President's Letter



Dear IAS Members,

I am deeply honored to serve as the president of the International Accounting Section (IAS) of the American Accounting Association (AAA) for 2024-2025. As the first IAS president from Australia, this is a role I accept with great sense of responsibility.

I would like to begin my tenure by extending my gratitude to Lucy Chen for her leadership and dedication to the Section and our shared vision 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”.

During Lucy's tenure, a Lifetime Contribution to International Accounting Research Award was launched, spearheaded by Sudipta Basu and his team. The Award recognizes an individual who has made notable contributions to international accounting research over the course of his/her career. The inaugural recipient of the Award was Mary Barth for her contributions to international accounting research. Her keynote address at the 2024 IAS Midyear Meeting Luncheon about unresolved financial reporting issues outlined opportunities for international accounting research; it is now published in our Section journal, *Journal of Intentional Accounting Research* (<https://doi.org/10.2308/JIAR-2024-037>).

The year 2025 promises to be an exciting year for international accounting research. It will mark 20 years since the adoption of International Financial Reporting Standards (IFRS) as domestic financial reporting standards by countries such as those in the EU, Australia, and the UK. I can envisage many opportunities, both in terms of research and practice; for example, has the adoption of IFRS change multinational corporations' financial reporting practices? Has there been any practical challenges due to the co-existence of IFRS and US GAAP? I am eager to discover the future direction of international accounting research.

I am pleased to confirm that the IAS will host three conference meetings to bring together the international accounting faculty and doctoral students, as well as practitioners, standard setters and professional and academic associations from all over the world.

Our 2025 IAS Midyear Meeting will be held on 25-27 January at Florida International University (FIU), Miami FL. Special thanks to Mark Myring from FIU for hosting and to Maria Rykaczewski and Brian Burnett for their hard work in preparing for the meeting as the Midyear Meeting Co-Chairs. I also thank Linda Myers for chairing the PhD/New Faculty Consortium during the Midyear Meeting – your continuing support for our section is much appreciated!

In June/July, the 12th Journal of International Accounting Research (JIAR) Conference will be held in Casablanca, Morocco. What a wonderful opportunity to experience one of the most beautiful cities in the world and, of course, to meet our section members to discuss international accounting research!

The Annual Meeting will be held in Chicago IL from 2-6 August 2025. Our Co-Chairs for the Meeting are Long Chen and Jiwoo Ryou who are already starting to plan for the Meeting. Please consider submitting your manuscripts and panel session proposals, as well as volunteering as reviewers, discussant and moderators.

I hope to see many of you in Miami, Casablanca and Chicago in 2025.

In addition to these conference meetings, we are excited to introduce a Research Webinar Series focusing on International Accounting Research in Fall 2024. The Series features international accounting scholars who will share their insights and findings from their research. Special thanks to David Godsell for organizing this outstanding lineup of presenters and for moderating the Webinars.

To all our 2024 IAS Awards Recipients, congratulations on your wonderful achievements! Details of the Awards and Recipients are available on our website – where you will also find information about how to nominate the next lot of recipients. Stay tuned for further details.

On the communication front, we have taken initiative to develop the IAS and JIAR LinkedIn pages. Please refer to the QR codes for both pages – and join the community of like-minded people passionate about anything international accounting. Special thanks to Francis Ding for maintaining these pages up to date, so we have an active presence on social media.

Thank you for your continued support and dedication. Special thanks to those who are serving the IAS – I encourage you to take full advantage of the benefits of IAS by becoming members. I look forward to working with each of you to achieve our shared goals and to make this year one of our most successful yet.

Finally, but not in the least, I thank Hoyoun Kyung for making this newsletter possible!

Helen

Helen Kang
2024-2025 IAS President
Associate Professor
School of Accounting, Auditing & Taxation
UNSW Sydney, Australia

IAS Activities – 2024 Annual Meeting

The 2024 Annual Meeting was successfully held from August 10 to August 14, 2024. The International Accounting Section's program was organized by the co-chairs, Long Chen (George Washington University) and Francesco De Luca (University G. D'Annunzio of Chieti-Pescara, Italy), with the collaboration of the other committee members, Jiwoo Ryou (West Virginia University), Joseph Zhang (University of Memphis), and Ling Zhou (University of New Mexico). There were 10 concurrent/dialogue sessions (7 concurrent and 3 dialogue) with 34 paper presentations and 5-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, 9 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 12, 2024. The luncheon included the keynote speech by Paul Munter, Chief Accountant at the SEC, and the award ceremony.

IAS Luncheon at the 2024 Annual Meeting & Award Winners Announced at the Luncheon

The Section Luncheon was held on Monday August 12, 2024. Paul Munter gave a speech titled "U.S. Securities and Exchange Commission's Climate Related Disclosure Rule". Award presentation and business meeting followed the speech. At the Section's business meeting, the following award winners were announced:

The 2024 Ian Hague Award for Outstanding Service to the Section:

Steve Lin, University of Memphis

Outstanding International Accounting Educator Award

Linda Myers, University of Tennessee

Outstanding International Accounting Dissertation Award:

"Disclosure Harmonization and R&D Investment Efficiency"

Lu (Lydia) Tong, Southwestern University of Finance and Economics

PhD degree-granting institution: Baruch College

PhD dissertation Co-Chairs: Edward Li and Seil Kim

Journal of International Accounting Research Best Paper Award:

"Overreaction or Underreaction to Intra-Industry Earnings Information Transfer: A Cross-Country Analysis", Volume 21, No 1, 2022

C.S Agnes Cheng, The University of Oklahoma

Yuan Huang, The Hong Kong Polytechnic University

Yuxiang Zhong, Huazhong University of Science and Technology

"The Economic Consequences of Hosting the Olympic Games: International Evidence from Cross-Listings", Volume 21, No 1, 2022.

Albert Tsang, Southern University of Science and Technology

Kun Tracy Wang, The Australian National University

Nathan Zhenghang Zhu, The Australian National University

Li Yu, Nankai University

Journal of International Accounting Research Best Reviewer Award:

Brian McAllister, University of Colorado, Colorado Spring

Rong (Irene) Zhong, University of Illinois at Chicago

Mengmeng Wang, University of North Carolina, Greensboro

IAS Annual Meeting Excellence in Reviewing Award:

Lidong Cui, University of Memphis

Katherine (Kexin) Yu, University of Cincinnati

Qiu Zheng, West Virginia University

Haiyan Zhou, University of Texas Rio Grande Valley

Andrew Anabila, University of Texas Rio Grande Valley

Maria Rykaczewski, (Arizona State University

Bowe Hansen, Virginia Commonwealth University

Congratulations, award winners!

Call for Papers and Attendance at Upcoming Conferences

The 12th International Conference of the Journal of International Accounting Research (JIAR)

June/July, 2025, Casablanca, Morocco



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.

Watch out for further details which will be announced soon!



2025 IAS Midyear Meeting

January 23-25, 2025, Miami, FL



The 2025 International Accounting Section Midyear Meeting will be held in Miami, Florida, January 23-25, 2025. The Meeting will be held at Florida International University-Main Campus. The conference will be preceded by a doctoral/new faculty consortium on January 23, 2025. For more information, please check [here](#).

We look forward to seeing you in Miami!

2025 American Accounting Association Annual Meeting

August 2-6, 2025, Chicago, IL



We invite you to join your AAA community at the 2025 Annual Meeting to be held in Chicago. The meeting will take place at the Hyatt Regency Chicago. The meeting will focus on "Boldly Building Our Future." Please check [here](#) for more information!

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

Fall 2024 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 & 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!



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IAS Officers, Committee Chairs, and International Liaisons (2024-2025)

Role	Officers
President	Helen Kang
Vice-President - Academic	John Changjiang Wang
Vice-President - Practice	Michal Dusza
Past President	Lucy Chen
Secretary	Hong (Kim) Duong
Treasurer	Maria Vulcheva
Section Historian	T. Bowe Hansen
Council Representative	Elizabeth Gordon
STANDING COMMITTEES	
Advisory Board - Chair	Elaine Henry
Advisory Board - Past president 1	Gia Chevis
Advisory Board - Past president 2	Lucy Chen
Advisory Board Member 1	Cristina Florio
Advisory Board Member 2	Mahendra Gujarathi
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	Gia Chevis
Past president	Lucy Chen
Co-Chair of Advisory Board	Elaine Henry
Nominations Comm Member 1	David Godsell
Nominations Comm Member 2	Steve Lin
Publications Committee Chair	Agnes Cheng
Publications Committee Member 1	Linda Myers
Publications Committee Member 2	Pietro Bianchi
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)	Long Chen
Annual Program Co-chair (2025 Meeting)	Jiwoo Ryou
Midyear Meeting Co-chair (2025 Meeting)	Maria Rykaczewski

Midyear Meeting Co-chair (2025 Meeting)	Brian Burnett
Midyear Doctoral Consortium (2025 Meeting)	Linda Myers
JIAR Conference Planning Chair	Agnes Cheng
Continuing Education Co-Chair (CPE) Co-Chair	Lydia N. Didia
Continuing Education Co-Chair (CPE) Co-Chair	Abiodun Isiaka
Membership Committee Co-Chair	Mark Myring
Membership Committee Co-Chair	Francesco De Luca
Practice Issues Committee Co-Chair	Michal Dusza
Practice Issues Committee Co-Chair	Felipe B G Silva
Research Committee Co-Chair	Feng Chen
Research Committee Co-Chair	Jayanthi Krishnan
Teaching and Curriculum Co-Chair	Qing Burke
Teaching and Curriculum Co-Chair	Avishek Bhandari
Lifetime Contribution for IA 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	2024-2025	Affiliation	email address
Australia	Richard Morris	University of New South Wales	richard.morris@unsw.edu.au
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	eligutierrezc@gmail.com
China	Lijie Yao	Beijing Jiaotong University	ljyao@bjtu.edu.cn
Hong Kong	Byron Song	Hong Kong Baptist University	yangsong@hkbu.edu.hk
India	G Soral	M.L. Sukhadia University	drgsoral@gmail.com
Italy	Claudia Imperatore	Bocconi University	claudia.imperatore@unibocconi.it
New Zealand	Humayun Kabir	Auckland University of Technology	humayun.kabir@aut.ac.nz
Oman	Kaneez Fatima Sadriwala	University of Nizwa	kaneez@unizwa.edu.om

Poland	Karol Marek Klimczak	Lodz University of Technology	karol.klimczak@p.lodz.pl
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