



# Board meeting

Valencia – 10<sup>th</sup> May 2017

## MINUTES

### AGENDA

1. Welcome, apologies and adoption of the agenda
2. Matters arising
3. Report from the EAA Management Committee (*S. Carmona*)
4. Corporate Governance issues
  - 4.1. Election/nomination processes and outcomes: MC Members, PC Member, SSC Member
  - 4.2. Revision of MC composition rule
5. Reports on EAA conferences
  - 5.1. EAA Annual Congress 2017 (*B. Giner*)
  - 5.2. EAA PhD Forum 2017 (*T. Sellhorn / P. Joos*)
  - 5.3. EAA Doctoral Colloquium 2017 (*K. Robson / B. Garcia Osma*)
  - 5.4. EAA Annual Congress 2018 (*M. Gietzmann*)
  - 5.5. Future EAA conferences (*M. Laine*)
6. Administrative and financial issues
  - 6.1. Membership statistics (*S. Carmona*)
  - 6.2. Presentation of EAA Accounts 2016 and Auditor's report (*S. Bozzolan*)
  - 6.3. Presentation of Committee Budgets 2018 (*S. Bozzolan*)
7. PhD support and training
  - 7.1. EAA Accounting Research Centre (*T. Sellhorn / P. Joos*)
  - 7.2. Academic first paper consultancy service (*B. Garcia Osma*)
  - 7.3. Talent Workshop 2017 (*S. Carmona*)
8. Relationship with other organisations
  - 8.1. Reception with Representatives of National Accounting Associations (*S. Carmona*)
  - 8.2. IASB Research Forum (*A. Jorissen*)
9. Any other business

## ATTENDANCE

(names of attendees in **BOLD**)

### OFFICERS

President	<b>Salvador CARMONA</b>
President-elect	<i>Philip JOOS</i>
Treasurer	<b>Saverio BOZZOLAN</b>
Congress Chair 2017	<b>Begoña GINER</b>
Deputy Congress Chair 2017	<b>Araceli MORA</b>
Congress Treasurer 2017	<b>Miguel ARCE GISBERT</b>
Congress Chair 2018	<b>Miles GIETZMANN</b>

### NATIONAL REPRESENTATIVES

AUSTRIA	<b>Ralf EWERT</b>
BELGIUM	<b>Ann JORISSEN</b>
CZECH REPUBLIC	<b>Marcela ZAROVA</b>
DENMARK	<b>Claus HOLM</b>
ESTONIA	<b>Lehte ALVER</b>
FINLAND	<b>Marko JARVENPÄÄ</b>
FRANCE	<b>Chrystelle RICHARD</b>
GERMANY	<i>Thorsten SELFHORN</i>
GREECE	<b>Seraina ANAGNOSTOPOULOU</b>
IRELAND	<b>Colette KIRWAN</b>
ITALY	<b>Lino CINQUINI</b>
NETHERLANDS (THE)	<b>Ann VANSTRAELEN</b>
NORWAY	<b>Anatoli BOURMISTROV</b>
POLAND	<b>Anna SZYCHTA</b>
PORTUGAL	<b>João Pedro OLIVEIRA</b>
ROMANIA	<b>Razvan MUSTATA</b>
RUSSIA	<b>Vyacheslav SOKOLOV</b>
SLOVENIA	<i>Aljosa VALENTINCIC</i>
SPAIN	<b>Beatriz GARCIA OSMA</b>
SWEDEN	<b>Jan MARTON</b>
SWITZERLAND	<i>Thomas BERNDT</i>
TURKEY	<i>Recep PEKDEMIR</i>
U.K.	<b>Martin WALKER</b>
<b>REGIONS:</b>	
Asia	<b>Yasuhiro OHTA</b>
Australia/New Zealand	<b>Sue WRIGHT</b>
North America	<b>A. Rashad ABDEL-KHALIK</b>
Central & South America	<b>Fabio FREZATTI</b>

### CHAIRS OF EAA COMMITTEES & EDITORS OF EAA JOURNALS

Chair Publications Committee	<b>Kees CAMFFERMAN</b>
Chair Conference Committee	<i>Matias LAINE</i>
Chair Scientific Committee	<b>Ralf EWERT</b>
Chair Fin. Stand. Rep. Comm.	<i>Niclas HELLMAN</i>
Doctoral Colloquium Co-Chairs	<b>Beatriz GARCIA OSMA &amp; Keith ROBSON</b>
EAR Editor	<i>Hervé STOLOWY</i>
AinE Editor	<b>Paul ANDRE</b>
EAA Executive Secretary	<b>Nicole COOPMAN</b>

# MINUTES

## Note

All the reports, to which we refer as “Appendix” in these minutes, have been circulated prior or during to the meeting. Copies of the reports can be obtained anytime at the EAA secretariat.

## 1. Welcome, apologies and adoption of the agenda

The President, Salvador Carmona (SC), opened the meeting by welcoming all Board members present in Valencia and in particular those attending the first Board meeting of their term, i.e. Ann Jorissen (Belgium), Claus Holm (Denmark), Collette Kirwan (Ireland), Anatoli Bourmistrov (Norway), Razvan Mustata (Romania), Jan Marton (Sweden) and Thomas Berndt (Switzerland).

Apologies had been received prior to the meeting from Board Members Recep Pekdemir (Turkey) and Hervé Stolowy (EAR Editor), Board members Thorsten Sellhorn and Philip Joos could not attend the meeting due to a conflicting engagement with the PhD Forum, which he was chairing. Board Members Beatriz Garcia Osma and Keith Robson joined the meeting with some delay due to their implication in the EAA Doctoral Colloquium.

In the absence of any comment or suggestion, the proposed agenda was approved as submitted.

## 2. Matters arising

No new matter that was not included in the current agenda had arisen.

## 3. Report from the EAA Management Committee

The President reported that during their meeting the day before, the MC had made the following decisions in relation to the following topics:

- Future EAA congresses  
After having discussed the various proposals received and having asked for complimentary details, the MC approved the hosting of the future EAA Annual Congresses by the following universities:  
2020 → The Bucharest University of Economic Studies, Romania  
2021 → Aalto University, Helsinki, Finland
- Doctoral Colloquium  
The MC will look into the suggestion made by the DC Co-Chairs to establish a relationship with national associations, similar to the current relationship with AAA and AFAANZ.
- Dissemination of research articles outside the academic community  
The MC will discuss the possibility to draft a version for non-academics of a series of carefully selected papers.

- External Relations Committee  
This new committee was set up with the purpose of coordinating the relationships with external partners, and more specifically approaching potential sponsors of EAA activities (conference, ARC platform, workshops...). The MC approved the team proposed by the Committee Chair Ann Jorissen, i.e.
  - Martin Jacob → WHU Otto Beisheim School of Management, EAR Associate
  - Angelo Ditillo → Bocconi University, Member of the EAA 2018 Organising Team
  - Jason Xiao → Cardiff University Business School, good connections with China
  
- Role of EAA regarding trends  
The MC is of the opinion that the EAA should play a more active role regarding trends (big data, social impact,...), and will look into this as it is considered as very important. The President invited the Board Members interested in these trends to share their views.
  
- PC proposal re ethics guidelines  
The MC agreed to look into the recommendation by the PC on a limited-scope clarification of how the COPE ethics guidelines, to which the EAA subscribes, should be implemented within the context of the EAA governance structure. The high percentage (10%) of desk rejection due to self-plagiarism and plagiarism confirmed the importance of having an ethics code.

## 4. Corporate Governance issues

### 4.1. Election/nomination process and outcomes

On the basis of the document prepared (see Appendix), the President (SC) reported on the outcome of the past elections.

Regarding the MC, SC

- acknowledged and thanked Beatriz Garcia Osma and Hanna Silvola for their proactive contribution to the MC during the past 3 years;
- congratulated Anne Jeny-Cazavan and Mark A. Clatworthy as the two new Members elected;

Regarding the Board, SC

- thanked the outgoing Members, i.e. Marcela Zarova, Thorsten Sellhorn, Seraina Anagnostopoulou, Aljosa Valentincic and Martin Walker;  
Seraina explained that she had been elected for Greece one year ago, but had moved to the UK in the meantime, making it necessary to run new elections for a Greek representative.
- congratulated the re-elected Members, i.e. Marco Jarvenpää, Chrystelle Richard and Beatriz Garcia Osma;
- welcomed the new Members, i.e. David Prochazka, Jürgen Ernstberger, Apostolos Ballas, Barbara Mörec and Mark A. Clatworthy.

Regarding the PC, SC

- thanked the outgoing member Peter Walton for his huge commitment and contribution to the PC over the years in different positions;
- welcomed Giovanna Michelon as the only new incoming Member.

Regarding the SSC, SC

- thanked SSC Member Carlos Larrinaga for his first term of office, which came to an end, as well as for having accepted to serve a second term.

## 4.2. Revision of MC composition rule

The President explained that the current MC composition rule required the MC to include “6 members, of which at election time 3 at least and no more than 4 should already be members of the Board”.

SC motivated the proposal to change the rule for the following two reasons:

- 1) It could happen that not a single Board member wanted to go for nomination as MC member;
- 2) It could also happen that a Board member was nominated with only one vote while 3 non-Board members had more votes, it would not be logic that the Board member would automatically be selected.

Hence SC suggested to change the rule saying that the MC includes “6 members, **for whom at election time, there will be a preference for 3** at least and no more than 4 being already members of the Board”. He added that preference will be given to Board Members.

The Board unanimously approved the proposed change.

## 5. Report on EAA conferences

### 5.1. EAA Annual Congress 2017

Begoña Giner, Chair of the EAA Congress 2017, thanked all Board Members present for attending the congress in Valencia.

She briefly updated them on the conference with a Powerpoint presentation (see Appendix), and in particular on:

- the Organising Committee
- the congress venues
- the social programme
- the opening session
- the various types of sessions
- the budget
- the sponsors and exhibitors

She was particularly happy with the number of registered delegates (1.500) as well as with the sponsorship received from different organisations.

The President thanked Begoña and the entire Valencia team for all their efforts and wished them well for the next couple of days.

### 5.2. EAA PhD Forum 2017

In the absence of Thorsten Sellhorn and Philip Joos, Co-Chairs the EAA PhD Forum 2017, which was running in parallel with the Board meeting, the President mentioned that the forum was attended by the record number of 187 doctoral students.

The programme consisted of:

- 1 plenary session with Robert Bloomfield from Cornell University as the keynote speaker;
- 3 breakout sessions, chaired by Eddy Cardinaels, Ane Tamayo and Martin Messner.

The President described the PhD Forum as the platform 'par excellence' for networking among students. That was also the reason why the promotion video created and posted on YouTube for the launch of the EAA-ARC platform would be shown in preview during the forum.

The President thanked the two co-chairs, Philip Joos and Thorsten Sellhorn, for having once more organised this highly appreciated forum. He also thanked Ties de Kok who had been working hard for developing the EAA-ARC promotion video.

### **5.3. EAA Doctoral Colloquium 2017**

Beatriz Garcia Osma, one of the two Co-Chairs of the Doctoral Colloquium, reported that the EAA doctoral colloquium, held in the Parador El Saler, close to Valencia, from 6-9 May 2017, was an unqualified success. The venue, which was in a beautiful setting, offered very good facilities, accommodation and catering.

Beatriz reported on the students and the faculty (*extracted from the report of the DC Co-Chairs*):

#### The Students

*The students are selected on the twin criteria of those who will benefit most from the colloquium and who can also contribute significantly. The assumption is that their research program will lead to top-level academic publications.*

*To make these presentations as productive as possible we allocate 75 minutes to each paper. Generally, we expect students to present for about 30 minutes and debate/discussion for about 45 minutes - though streams have their own styles and some may allow you to present the whole paper and then discuss it, whereas others prefer to debate the issues as the presentation progresses. Each student is expected to read the other students' papers in their track, and is encouraged to ask questions of the presenting student's work.*

*Typically the students will be final or pre-final year students and will be expected to have draft research papers/PhD overviews ready for the colloquium. This year we received 125 applications. Applications to the Colloquium require an extended abstract (or paper), a CV, and a letter of recommendation from a supervisor. The total number of applicants is an improvement upon last year's tally (103) for the Maastricht/Vaals EAA Congress and Doctoral Colloquium.*

*It is useful to note that there was general agreement amongst the Faculty that the standard of the PhD students' work given to the EAA DC remains excellent. Moreover, the presentation skills of the doctoral students continue to improve. We have considerable experience of other doctoral colloquiums from around the world and are clear that the EAA colloquium is one of the best. The emphasis upon the students' work is a valued feature of the EAA DC.*

*The final cohort were 20 male, 16 female, with: 8 from Germany; 5 from UK; 3 from Austria; 3 from France; 3 from Spain; 2 from Belgium; 2 from Netherlands; 2 from Norway; 2 from Finland, 1 from Sweden; 1 from US; 1 from Australia; 1 from Switzerland; 1 from Cyprus; 1 from Italy.*

*The American delegate was an appointee from the American Accounting Association, and the Australian was an appointee from the AFAANZ.*

*Two students have been selected to go to the AFAANZ and American Accounting Association doctoral colloquia. These are Chiara Bottausci (from HEC, Paris), who will go to AFAANZ, in Adelaide, 28<sup>th</sup> June to the 30<sup>th</sup> July 2017 and Harald Hinterecker (from University of Graz) who will go to the AAA, at Deloitte University, Westlake, USA 14<sup>th</sup>-18<sup>th</sup> June 2017. Feedback from students selected in the past suggests that this experience has been very useful.*

### The Faculty

*The co-chairs select the faculty. The over-riding consideration is to select academics who can help the students to develop high-level research from their doctoral studies. Thus we look for established professors, with a research record of an outstanding and international standard, editorial links, and who are reviewers for primary journals. The faculty needs to demonstrate the social skills to interact constructively with a range of students. We also prefer academics with an ongoing commitment to the EAA. Finally, we seek a diverse group representing different genders, discipline areas and nationalities, and to balance the advantages of change against the need for a core of established academics who have demonstrated their proficiency and social skills at the colloquium.*

*Prof. Beatriz Garcia Osma, (Co-Chair), Universidad Carlos III, Spain*

*Prof. Keith Robson, (Co-Chair), HEC, France*

*Prof. Joachim Gassen, Humboldt University Berlin, Germany*

*Prof. David J. Cooper, University of Alberta, Canada*

*Prof. Wayne Landsman, University of North Carolina, USA*

*Prof. Andrea Mennicken, London School of Economics and Political Science, U.K.*

*Prof. Peter Pope, London School of Economics and Political Science, U.K.*

*Prof. William Rees, University of Edinburgh, U.K.*

*Prof. Karen Sedatole, Michigan State University, USA*

*Prof. Cathy Shakespeare, University of Michigan, USA*

*Prof. Wim Van der Stede, LSE, U.K.*

*Prof. Sally K. Widener, Clemson University, USA*

*Three plenary sessions were offered which covered Originality and Contribution (Profs, Cooper, Gassen, Landsman and Van der Stede), Early Career Development (Profs. Garcia Osma, Mennicken, Rees, and Widener) and Editors, Reviewers and Getting Published (Profs. Pope, Robson, Sedatole and Shakespeare).*

Beatriz pointed out that this year the balance in gender in terms of accepted students was perfect. In terms of applications, the number of females was higher.

To the question of Board Member João Pedro Oliveira asking if there were statistics about the countries of origin of the selected students over the years, it was replied that the statistics will be provided next year.

The President thanked both DC Co-Chairs, Beatriz Garcia Osma and Keith Robson, as well as the entire faculty for their input in this year's colloquium.

#### **5.4. EAA Annual Congress 2018**

Annalisa Prencipe, Member of the EAA Congress 2018 Organising Team, thanked the EAA for allowing Bocconi University to host the congress in 2018 in Milan. She reported on the progress of the preparations with a Powerpoint presentation (see Appendix), and in particular on:

- the key dates
- the Local Organising Committee
- the congress venues
- the social events
- the doctoral colloquium
- the leaflet
- the website
- the hotel accommodation
- VAT and tax issues
- the fees
- the budget

Annalisa added that there were 3 airports around Milan: 1) Linate, the closest airport to the city, 2) Malpensa, the airport where long distance flights were landing and 3) Bergamo, the airport of low cost flight companies.

In terms of hotel accommodation, she mentioned that Milan offers over a hundred hotels of all categories. The city is quite compact. Anywhere from the centre you can walk to the hotels or take a tram.

Regarding the gala dinner, there was only one last issue to be solved, i.e. to know the number of person that could be hosted in the preferred venue of the Chiostrini di San Barnaba, and this to meet the legal fire requirements.

Last but not least, Annalisa reported that they had been very concerned by the size of the costs for organising an event in Milan. Money is saved by hosting the congress at the university, but those savings will most probably go to the Italian VAT authorities. Their current conservative assumption is that the congress will breakeven.

The President thanked Miles Gietzmann, Annalisa and the entire Milan team for all the preparation work done so far for the EAA congress 2018 and offered the full support of the EAA.

#### **5.5. Future EAA conferences**

In the absence of the EAA Conference Committee Chair Matias Laine, the President reported on the future conferences as anticipated earlier in the meeting (see item 2).

SC mentioned that he had scheduled to meet during the Valencia congress with the candidate chairs of the 3 congresses beyond 2019, i.e. with:

- Catalin Albu from the Bucharest University of Economic Studies for the 2020 congress;
  - Seppo Ikäheimo, from the Aalto University School of Business for the 2021 congress;
- and in particular with:
- Lina Kloviene, from the Kaunas University of Technology for the 2022 congress, with whom a few open issues still needed to be clarified.

The President thanked Matias for the excellent job done in finding several future hosts.



## 6. Administrative and financial issues

### 6.1. Membership statistics

The President presented a subset of the detailed membership statistics, which had been circulated beforehand (see Appendix):

Total number of members	Top 10 countries in 2017
2017 → 2.268	1. Germany (274)
2016 → 2.038	2. U.K. (231)
2015 → 2.099	3. U.S.A. (197)
2014 → 2.462	4. Spain (135)
2013 → 2.497	5. Australia (132)
2012 → 2.321	6. Italy (108)
2011 → 2.491	7. Netherlands (93)
2010 → 2.230	8. France (91)
2009 → 1.807	9. Canada (88)
2008 → 1.694	10. Japan (73)
2007 → 1.419	
2006 → 1.332	

He pointed out that the current membership 2017 was showing a recovery after two years of decline. While the largest group of members was still from Germany, some interesting progression could be seen in different countries such as Australia, Brazil, The Netherlands, France, USA, Sweden and Spain.

Board Member João Pedro Oliveira, National Representative for Portugal, asked whether his request to breakdown the EAA membership statistics to account for changes in segments such as age, nationality and field of interest (e.g. management accounting, financial accounting) had been looked at.

The President replied that the current information available in the data base does not include the information allowing to do this. He added that MC Member Lisa Evans was leading on an initiative to look into the EAA membership with the purpose of increasing it. Interviews were conducted with young and older delegates, with current and past members. She is preparing a survey that will be circulated in the Fall 2017 with a view to understand what benefits the EAA members are looking for. The survey includes a question about the research profile.

### 6.2. Presentation of EAA Accounts 2016 and Auditor's Report

The Treasurer, Saverio Bozzolan, started by reminding the Board that before being submitted to their approval, the EAA accounts 2016 had been submitted to the review and approval of the EAA Management Committee. These accounts had been unanimously approved by the MC Members.

He then presented the accounts 2016 and the Auditor's report, which had been circulated prior to the meeting (see Appendices).

	<b>Actual 2016</b> €	<b>Budget 2016</b> €	<b>Actual 2015</b> €
Net revenues	239.566	226.000	219.502
Journals	74.858	59.550	79.199
Committees	16.019	16.600	19.218
Academic Development activities	58.777	32.000	50.532
Doctoral Colloquium	39.583	35.000	47.558
Other activities	9.782	19.100	12.176
Administrative and general costs	67.544	63.700	67.825
Surplus	(26.997)	50	(57.006)

He pointed out that despite a nice increase of some 20.000€ in the net revenues 2016 (memberships, journal royalties, other revenues) a deficit of close to 27.000€ (coming from 57.000€ in 2015) was registered, and this mainly due to the investment in academic development initiatives.

The President reinforced the need for this type of investment in order to help young scholars.

Next Saverio gave an overview of the financial position:

	<b>31/12/2016</b> €	<b>31/12/2015</b> €
KBC current account	40.382	5.468
KBC saving account	311.223	63.458
KBC fixed term 18/11/2016	0	100.000
ING current account	2.654	443
ING saving account	69.709	102.025
Triodos saving account	101.523	101.296
Belfius saving account	100.331	100.142
BNP Paribas saving account	101.282	101.085
Bonds 11/2016	0	200.000
Total	727.105	773.917

Saverio pointed out that the total savings in his report differs from the total savings mentioned in the Auditor's report. This is due to the fact that contrarily to him, the Auditor includes the EAA conference account given that he also audits the conference account.

No further questions or comments were made. The accounts 2016 and the Auditor's report were approved.

### 6.3. Presentation of Committee Budgets 2018

The Treasurer presented the Budgets 2018 (see Appendix), which had been submitted by the Chairs of the various EAA committees and/or prepared by the Treasurer and the President on the basis of previous years' budgets:

	<b>Budget 2018</b> €	<b>Budget 2017</b> €	<b>Actual 2016</b> €
Net revenues	242.500	241.250	239.566
Journals	75.800	80.000	74.858
Committees	19.750	18.500	16.019
Academic Development activities	60.500	50.500	58.777
Doctoral Colloquium	35.000	35.000	39.583
Other activities	23.800	23.800	9.782
Administrative and general costs	68.000	64.200	67.544
Surplus	(40.350)	(30.750)	(26.997)

He expected a deficit of 40.000€ for 2018 and pointed out to the important budget 2018 for academic development initiatives of which a large part was meant for the further development of the Accounting Research Centre (ARC).

To the question what was justifying the budget for the ARC, the President replied that new activities were going to be launched with the purpose of attracting more young scholars. He added that the EAA was going to look actively for sponsors.

Regarding the Auditor's report, it was asked whether the Auditor could also give details and comment on the income in his report, to which the EAA Treasurer replied that he will keep this in mind for next year. It was pointed out that in the last paragraph, the Auditor mistakenly referred to the "Institute's assets" rather than to the "Association's assets".

No further questions or comments were made. The EAA budgets 2018 were approved.

## 7. PhD support and training

### 7.1. EAA Accounting Research Centre

In the absence of the ARC Co-Chairs involved in the PhD Forum running in parallel with this meeting, the President mentioned that the platform would be officially launched at the General Assembly, for which a promotion video had been created that would be posted on YouTube.

He reported that having identified the need for a more formal and stable structure, the next most important steps would be to look for some dedicated team members:

- 1) a Senior Editor, expected to follow up on the day-to-day ARC business, to monitor the ARC content and traffic, to respond to external developments and to solicit content and contributions to ARC.

- 2) a Managing Director and an ICT/web specialist forming a strong support team, who would be responsible for programming, web design, marketing, finance and fundraising.

The President thanked both Co-Chairs, Philip Joos and Thorsten Sellhorn, for all their work and time for developing the ARC platform.

## **7.2. Academic first paper consultancy service**

Board Member Martin Walker, one of the founders of this initiative together with Beatriz Garcia Osma, reported that they had negotiated with T&F for the PhD Review Service to be hosted on a ScholarOne platform. They were hoping that the website would go live in the summer. A final meeting with T&F was scheduled for the day after this meeting.

The President expressed his immense gratitude to both Martin and Beatriz for this initiative and all the time and energy they had dedicated to its development so far.

## **7.3. Talent Workshop 2017**

The President presented the following report of which he circulated a paper version at the meeting:

### **Objectives**

*Institutions of higher learning witness increasing mobility of PhD students and faculty. In addition, to short-term initiatives aiming at providing placement for PhD students and faculty for one semester and/or an academic year, an increasing number of universities and business schools enforce non-inbreeding policies on their PhD students. In turn, the wide implementation of these policies has brought about significant increases in the long-term mobility rate of faculty across countries and regions. Although the Internet provides a helpful venue to advertise opening positions as well as expressions of interest, there is still room for improvement. Combining the strengths of the web and face-to-face initiatives, the Management Committee of the EAA agreed to launch the third edition of its job market, a Talent Workshop, for accounting academics.*

### **Supporting institutions**

*The Talent Workshop held editions in 2015 and 2016. In these editions, the following academic institutions participated as recruiters: Adam Smith Business School – University of Glasgow, BI – Norwegian Business School, Bocconi University, Cass Business School – City University London, Católica Lisbon School of Business and Economics, Chinese University of Hong Kong, Erasmus University, ESADE, ESSEC Business School, Frankfurt School of Finance & Management, HEC Paris, IE Business School / IE University, IESE Business School, IESEG School of Management, INSEAD, Lancaster University Management School, London School of Economics and Political Science, LUISS Guido Carli, Stockholm School of Economics, The American University in Cairo, The University of Queensland Business School, University of Manchester, University of Southern Denmark, Tilburg University, Trinity College Dublin, Universidad de Navarra, Universitat Autònoma de Barcelona, Universitat Pompeu Fabra, Université Catholique de Louvain (Louvain School of Management), Universidad Carlos III, University of Amsterdam, University of Groningen, University of Mannheim, University of Melbourne, University of Nordland, University of Sussex, Vienna University of Economics and Business, and WHU – Otto Beisheim School of Management.*

*Institutions interested in supporting the initiative and participating in the job market, please, email: [salvador.carmona@ie.edu](mailto:salvador.carmona@ie.edu)*

*By supporting this EAA initiative, universities and business schools commit themselves to attend the Talent Workshop if they had vacancies for the 2018-19 academic year.*

### **Venue**

*The European Accounting Association launches the third edition of its job market in Autumn 2017. During the event, institutions and candidates will have the opportunity to meet both through public presentations and private interviews. The event will be held in Madrid during November 3-4, 2017; the hosting institution is IE Business School.*

### **Application – PhD students**

*PhD students interested in participating in the job market as candidates are asked to submit the following materials **before September 30, 2017.***

- their job market paper*
- resume*
- brief research statement.*

*at the following email address: [eea-jobmarket@ie.edu](mailto:eea-jobmarket@ie.edu). Participation in the Talent Workshop is free for accepted candidates, and this will cover their participation in the scientific program, availability to hold interviews with recruiters, and coffee breaks. Upon acceptance to the Talent Workshop, candidates will be asked to complete the registration form that will be available on the website.*

### **Registration – Recruiting institutions**

*Recruiting institutions are asked to complete the registration form that is available on [eea-jobmarket.ie.edu/registration](http://eea-jobmarket.ie.edu/registration). The institutional fee for recruiters is 450 euros; it covers for the participation of one member of the recruiting institution as well as the use of meeting place to interview candidates. The registration fee for further members of the same institution, who share the same meeting place, is 350 euros. Recruiting institutions' deadline: October 16, 2017. Registration fee after the deadline is 500 euros, subject to availability.*

## **8. Relationship with other organisations**

### **8.1. Reception with Representatives of National Accounting Associations**

The President reminded that all Board members were invited to attend the reception for representatives of national associations which would take place on Thursday.

He reminded them that the purpose of this initiative was to open the dialogue among associations and to create an opportunity to find synergies given the common goals.

### **8.2. IASB Research Forum**

Board Member Ann Jorissen, who was following up on this event, reported that the EAA- IASB Research Forum will be organized on 28-29 November 2017 in Brussels.

She recalled that this event was moving globally. The first edition took place in Oxford, U.K., in 2014 in association with the journal *Accounting and Business Research (ABR)*, in Hong Kong in 2015 in association with the journal *Accounting & Finance*, in Waterloo, Canada, in cooperation with the journal *Contemporary Accounting Research (CAR)*.

The first day of the Forum will feature presentations of academic papers addressing issues relevant to the development and application of International Financial Reporting Standards. Further to the call for papers, quite a few interesting submissions had been received.

The second day will present an opportunity for the IASB members and staff, standard setters and regulators to discuss with academics the disclosure project and will create for academics an opportunity to directly contribute to standard setting.

## **9. Any other business**

As no further points were raised and before adjourning the meeting, the President thanked all Board Members present, and in particular those who were leaving the Board at the end of the Valencia congress, for their contribution over the past years.

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