



Management Committee Meeting

Maastricht – 10th May 2016

MINUTES

Attendees

Members present:

Salvador CARMONA (President)
Saverio BOZZOLAN (Treasurer)
Beatriz GARCIA OSMA
Begoña GINER
Philip JOOS
Ann JORISSEN (Past President)
Thorsten SELLHORN
Hanna SILVOLA
Aljoša VALENTINCIC
Ann VANSTRAELEN
Nicole COOPMAN (Executive Secretary)

Invited Guests present:

Paul ANDRE
Kees CAMFFERMAN
Niclas HELLMAN
Matias LAINE
Roger MEUWISSEN
Annalisa PRENCIPE
Keith ROBSON
Caren SCHELLEMAN
Hervé STOLOWY

Invited Guest excused:

Bill Rees

Agenda

1. Welcome, apologies and adoption of the agenda

ITEMS FOR DISCUSSION AND DECISION (to be attended only by MC Members)

2. Election/nomination processes and outcomes: MC Members, SSC Chair and SSC Members, FRSC Members (*S. Carmona*)
3. White Paper on Publications (*S. Carmona*)
4. Administrative issues (*S. Carmona*) and Financial issues (*S. Bozzolan*)
 - 4.1 Membership statistics
 - 4.2 Approval of EAA accounts 2015 and Auditor's report
 - 4.3 Approval of Committee Budgets 2017
 - 4.4 Savings strategy

ITEMS FOR REPORTING/NOTING
(to be attended by MC Members and all invited Guests)

5. Matters arising
6. Congress updates
 - 6.1 Report on the EAA Congress 2016 (*A. Vanstraelen*)
 - 6.2 Update on preparations for the EAA Congress 2017 (*B. Giner*)
 - 6.3 Report on preparations for the EAA Congress 2018 (*A. Prencipe*)
 - 6.4 Future EAA conference venues (*M. Laine*)
7. Scientific Committee update
 - 7.1 Report of the EAA Standing Scientific Committee (*A. Valentincic*)
8. Doctoral Colloquium update
 - 8.1 Report on the EAA Doctoral Colloquium 2016 (*B. Rees / K. Robson*)
9. Publications Committee update (including Newsletter & Book Reviews) (*K. Camfferman*)
 - 9.1 EAR Editor's Report (*H. Stolowy*)
 - 9.2 AinE Editors' Report (*P. André*)
10. EAA Financial Reporting Standards Committee report (*N. Hellman*)
11. Update from EAA representatives on External Committees
 - 11.1 IFRS Advisory Council (*N. Hellman*)
12. PhD support and training
 - 12.1 Report on EAA PhD Forum @ EAA 2016 (*T. Sellhorn / P. Joos*)
 - 12.2 EAA Accounting Research Centre (EAA-ARC) (*T. Sellhorn / P. Joos*)
 - 12.3 Academic first paper consultancy service (*B. Garcia Osma*)
 - 12.4 Talent Workshop 2016 (*S. Carmona*)
13. Relationship with other organisations
 - 13.1 Reception for National Associations of Accounting Academics (*S. Carmona*)
 - 13.2 IASB Research Forum (*A. Jorissen*)
14. Any Other Business

Minutes

Note

All the reports, to which we refer as “Appendix” can be obtained anytime at the EAA secretariat.

1. Welcome, apologies and adoption of the agenda

The President, Salvador Carmona (SC), welcomed all members present. The proposed agenda was approved as submitted. The meeting was split in two parts, a private part attended only by the MC members followed by a public part attended by both the MC members and the invited guests.

The President thanked the Maastricht Congress Chair, Ann Vanstraelen, and her local organising team, for their excellent preparation of this year’s EAA congress.

ITEMS FOR DISCUSSION AND DECISION

2. Election/nomination processes and outcomes

On the basis of the document prepared (see full details set out in the Appendix), the President reported on the outcome of the past elections.

Regarding the MC, SC

- congratulated Philip Joos for having been elected President-elect;
- acknowledged and thanked Philip Joos and Thorsten Sellhorn for their most valuable contribution to the MC during the past 3 years;
- congratulated Lisa Evans and Annalisa Prencipe as the two new Members elected;

Regarding the Board, SC

- thanked the outgoing Members, i.e. Ignace De Beelde, Kim Petterson, Domenico Campa, Frode Mellemvik, Dumitru Matis, Thomas Carrington and Daniel Oyon;
- congratulated the re-elected Members, i.e. Ann Vanstraelen, Viatcheslav Sokolov and Fabio Frezatti;
- welcomed the new Members, i.e. Ann Jorissen, Claus Holm, Collette Kirwan, Anatoli Bourmistrov, Razvan Mustata, Jan Marton and Thomas Berndt.

Regarding the PC, SC

- thanked Annalisa Prencipe, who acted as interim PC chair for one year, due to his having to step down since he had been elected EAA President;
- thanked also the outgoing members, i.e.; Peter Ove Christensen and Robert Goex;
- welcomed the incoming members, i.e. Niamh Brennan, Joachim Gassen, Ulf Schiller and Marco Trombetta;
- thanked the outgoing Book Review Editor, Saverio Bozzolan, for a job well done and welcomed Lucia Lima Rodrigues in this position.

Regarding the SSC, SC

- thanked Aljosa Valentincic for the excellent job performed as the SSC chair and congratulated Ralf Ewert for having been elected as the successor;
- thanked the outgoing members whose term of office came to an end, i.e. Helena Isidro and Ann Vanstraelen;
- reported that the new SSC members will be identified by the new SSC chair and submitted to the approval of the MC after the Maastricht congress.

Regarding the EAA DC, SC

- thanked Bill Rees for his outstanding contribution to the success of the EAA Doctoral Colloquium during two terms of office;
- congratulated Beatriz Garcia Osma for her election as co-chair in replacement of Bill.

Regarding the FRSC, SC

- thanked the outgoing members whose term of office came to an end, i.e. Axel Haller and Chris Nobes;
- welcomed the new members, i.e. Soledad Moya and Erlend Kvaal.

3. White Paper on Publications

SC informed about the latest version of the White Paper, which takes aboard the main points raised by the MC: (i) journal rankings may be appropriate to assess a certain type of research output by departments, for purposes of comparing departments across schools, at least where department-level N is sufficiently large for the law of large numbers to take effect, (ii) specialized areas in accounting are underrepresented in highly academic journals, and (iii) accounting lags behind other business areas in terms of number of citations.

4. Administrative issues

4.1 Membership statistics

The President referred to the membership statistics (see Appendix). While he was aware that the membership fluctuated with congress location, he expressed some concern about the decreasing number of members in several countries and proposed to set up a Task Force who will come up with proposals for attracting new members and for retaining the existing members.

4.2 Approval of EAA accounts 2015 and Auditor's report

Saverio Bozzolan (SB), the Treasurer, reported on the results 2015 (see Appendix). He pointed out the deficit mainly due to the investment in academic development initiatives but also to an overall lower income during the year.

The accounts 2015 and the Auditor's report were unanimously approved.

4.3 Approval of Committee Budgets 2017

Next SB reported on the Committee Budgets 2017 (see Appendix). It was acknowledged that it was difficult to avoid another year of deficit given that further investments had to be made in the academic development initiatives, and in particular in the EAA-ARC platform.

The MC approved the budgets 2017, which could be submitted to the final approval of the Board.

4.4 Savings strategy

SB reminded that the biggest part of the EAA savings was currently sleeping on saving accounts and a smaller part was still invested in government bonds bought a few years ago. With these bonds expiring at the end of 2016, it was necessary to take some decisions.

He therefore suggested:

- to go for a very conservative strategy
- to invest 400k or less (with different durations)
- to avoid investments in equity
- to look for the best possible return considering duration

and proposed a choice between:

- 1) a no risk strategy whereby investments would be made only in government bonds;
- 2) a very very low risk strategy whereby $\frac{3}{4}$ of the agreed amount would be invested in government bonds and $\frac{1}{4}$ in corporate bonds including different sustainable companies.

The MC approved the low risk strategy and expected to receive a detailed proposal for discussion during the Fall 2016 MC meeting.

The President invited the Editors and the Chairs of future EAA congresses to join the meeting for the second part of the meeting addressing public matters.

ITEMS FOR REPORTING/NOTING

5. Matters arising

In the absence of new matters arising, the President proposed to move to the next item.

6. Congress updates

6.1 Report on the EAA Congress 2016

Ann Vanstraelen (AVS), the Chair of the EAA Congress 2016 presented the Deputy Chair, Roger Meuwissen, and the Treasurer acting also as Secretary General, Caren Schelleman. Thanks to the support of an excellent team and a good PCO, the conference was ready to start.

She was happy to report that she was pleased with the number of delegates (close to 1.100). AVS pointed out to two novelties, which turned out to be useful and appreciated: the development of an App (including a poll device) and the use of a new software application to prepare the scientific programme.

The President thanked her, as well as her team, for their endeavours and wished them well for the next few days.

6.2 Update on preparations for the EAA Congress 2017

Begoña Giner (BG), the Chair of the EAA Congress 2017, reported on the ongoing preparations for the Congress 2017 in Valencia with a Powerpoint presentation (see Appendix), and in particular on:

- the dates of the conference and the Doctoral Colloquium;
- the various bookings already made for:
 - > the Valencia Conference Centre;
 - > hotel rooms in the two conference hotels;
 - > the social events venues;
 - > the venue for the Doctoral Colloquium (Parador outside Valencia)
- the production of a flyer, which was inserted in the Maastricht conference pack;
- the preparation and distribution of a sponsorship package.

BG referred to the latest version of her budget (see Appendix). The President thanked BG for all the preparation work done so far for the EAA congress 2017.

6.3 Report on preparations for the EAA Congress 2018

Annalisa Prencipe (AP), Member of the EAA Congress 2017 Organising Team, reported that:

- the conference hosted by the Department of Accounting of the Bocconi University will be running from 30 May to 1 June, preceded by the Doctoral Colloquium from 26 to 29 May;
- the conference will be held at Bocconi University;
- options had been taken in nice venues for the Early Bird reception and for the Gala dinner, respectively in the Pinacoteca di Brera and the Palazzo Serbelloni;
- the budget had slightly been revised based on the latest estimated expenditure.

Regarding the DC 2018, AP mentioned that they were exploring the possibility of organising it in the lake area close to Milan. The President thanked AP for having started the preparations of another promising EAA congress.

6.4 Future EAA conference venues

Matias Laine (ML), the EAA Conference Committee Chair, reported briefly on the activities of the Conference Committee, consisting of himself and Bruno Oxibar.

EAA 2016 Maastricht: ML referred to the Congress Planning Meeting held in Maastricht in September 2015, where the preparations for the EAA2016 were discussed in detail.

EAA 2017 Valencia & EAA 2018 Milan: The preparations regarding the congresses in 2017 and 2018 were also touched upon briefly in the aforementioned Planning Meeting. ML had no particular issues to report regarding these events at this point.

Year 2019: The Conference Committee Chair has been actively involved in negotiations regarding the possibility to organize the EAA2019 in Paphos, Cyprus, hosted by the University of Cyprus.

A separate report was prepared for the EAA MC meeting in January 2016. Thereafter, pending issues, including e.g. the handling of the VAT and travel connections to Cyprus, were discussed via email correspondence (see Appendices).

Year 2020 and beyond: ML reported that there are currently no concrete plans in place regarding possible venues for the EAA congress beyond the year 2019.

In addition to future congresses, the MC had also requested the CC to work on some other congress related matters. These include, inter alia, updating the Congress Guidelines, preparing a new version of the EAA congress budget template, and exploring the possibility to standardize the fees set for the publishers' exhibition. ML mentioned that these matters were currently pending and will be worked on in due course.

Thanks were expressed by the President to Matias and Bruno.

7. Scientific Committee update

7.1 Report of the EAA Standing Scientific Committee

Aljosa Valentincic (AV), the EAA SSC Chair, reported that a total of 973 submissions had been received for the Maastricht conference. Of these, 922 (94.6%) were accepted for presentation at the conference. Ultimately, the presenting authors of 758 papers (77.9% of total submissions) registered for the conference and were due to present at the conference.

349 papers, less developed and in initial stages of development, will be presented in Research Forum sessions. 358 papers, more developed and closer to publication will be presented in Parallel Sessions. Moreover, a selection of 50 higher-quality papers will be presented and discussed by researchers that are experts in the appropriate areas. AV pointed out that the increase of PSD papers compared to last year's congress is due to both an increase in the quality of papers and changes in paper classification by subject category and research method.

AV recalled that thanks to the expansion of the SSC to reflect the changes in research interest for various subject categories, the SSC consisted as of this year of 8 members including the Chair. The broader Scientific Committee counted 153 members (significantly more than in previous years) for a total of 161 reviewers. This year, each reviewer had to review on average "only" slightly above 6 papers (a reduction from last year's average of 17.5 per person).

AV was happy to report that this year the percentage of blank reviews had been reduced drastically. In a large majority of 734 papers reviewed, representing 75.3% of the papers submitted, the difference in score between the two reviewers of each paper was 1 or 0.

The President thanked AV for his huge commitment over the past three years as the SSC Chair as well as the entire SSC for their contribution to the success of the EAA congress 2016.

8. Doctoral Colloquium update

8.1 Report on the EAA Doctoral Colloquium 2016

Keith Robson (KR), one of the two Co-Chairs of the Doctoral Colloquium, reported that the EAA doctoral colloquium, held in Vaals, located at 20km from Maastricht, from 7-10 May 2016, was another great success.

KR 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.

This year we received 102 applications. The total number of applicant is slightly lower than last year's tally for the St Andrews/Glasgow EAA Congress and Doctoral Colloquium.

The final cohort represents 19 women and 16 men with the host universities of the candidates located in Germany 7, UK 5, Netherlands 4, Spain 4, Austria 2, Finland 2, France 2 and one each from Australia, Belgium, Iceland, Italy, Ireland, Norway, Romania, Sweden and the United States. One German delegate had to withdraw. 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 Sebastian Firk (from Georg-August-Universität Göttingen, Germany), who will go to the Gold Coast, 29th June to the 1st July 2016 and Jenni Mikkonen (from Oulu, Finland) who will go to Deloitte University, Westlake, USA 15th-19th June, 2016. Feedback from students selected in the past suggests that this 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 top-level research from their doctoral studies.

Prof. William Rees (Co-Chair), University of Edinburgh, U.K.
Prof. Keith Robson, (Co-Chair), HEC, France
Prof. Beatriz Garcia Osma, Universidad Autonoma De Madrid, Spain
Prof. Joachim Gassen, Humboldt University Berlin, Germany
Prof. Eva Labro, University of North Carolina, USA
Prof. Wayne Landsman, University of North Carolina, USA
Prof. Andrea Mennicken, London School of Economics and Political Science, U.K.
Prof. Frank Moers, Maastricht University, Netherlands
Prof. Jan Mouritsen, Copenhagen Business School, Denmark
Prof. Peter Pope, London School of Economics and Political Science, U.K.
Prof. Cathy Shakespeare, University of Michigan
Prof. Mike Shields, Michigan State University, USA

Three plenary sessions were offered which covered Originality and Contribution (Profs, Gassen, Mouritsen, Shakespeare and Shields), Early Career Development (Profs. Garcia Osma, Mennicken, Moers and Rees) and Editors, Reviewers and Getting Published (Profs. Labro, Landsman, Pope and Robson).

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

9. Publications Committee update

Kees Camfferman (KC), the PC Chair, presented his report (see Appendix) He summarised the PC activities in 2015 as follows:

- a. The PC conducted a search for a new Book review editor and recommended that Lucia Rodrigues be appointed to the position to serve during the 2016-2019 four-year period. The MC adopted the recommendation.
- b. The MC had approved the PC's recommendations for filling four vacancies in the PC arising during or at the end of 2015 (as a result of the ending of the non-renewable terms of Annalisa Prencipe and Robert Goex, the appointment of Salvador Carmona as EAA President, and the resignation before the end of this term of Peter Ove Christensen). As a result, next to himself as PC Chair, the PC is currently constituted as follows:

Peter Walton	2016	(last year of extended second term, non-renewable)
Kees Camfferman	2016-2017-2018	(chair, non-renewable second term)
Niamh Brennan	2016-2017	(renewable; appointed October 2015)
Ulf Schiller	2016-2017	(renewable; appointed October 2015)
Marco Trombetta	2016-2017-2018	(renewable; appointed January 2016)
Joachim Gassen	2016-2017-2018	(renewable; appointed January 2016)

- c. Following the appointment of Hervé Stolowy as incoming editor of EAR, the PC discussed his proposed lists of EAR associate editors and editorial board members, resulting in a recommendation to the MC. The recommendation was adopted by the MC.
- d. The PC advised on several specific issues including an update of the Journal Author Publishing Agreements and the adoption of Urkund anti-plagiarism software by EAR.

Next KC reported on the PC activities foreseen in 2016:

- a. The PC had started the search for the next AinE Editor.
- b. During the year, the PC will prepare a recommendation to the MC to fill the PC vacancy that will arise with the end of Peter Walton's term.

The President thanked Kees for a clear and exhaustive report.

9.1 EAR Editor's report

Hervé Stolowy (HS), the *EAR* Editor highlighted the following points (see Appendix):

In terms of submissions

- The 4 issues published in 2015 included 29 articles.
- The number of original submissions increased by about 17 percent compared with 2014 (310 vs 264).
- The number of manuscripts submitted in 2015 to the Young Scholars Track increased compared to the year before.
- The biggest submission volumes come from Germany, Australia, the U.K, Spain, the U.S., and Italy, showing a stable trend with respect to previous years.
- Financial accounting remains the most active area, representing about 43 percent of all submissions. Auditing is next (14 percent compared with 12 percent in 2014), followed by Managerial accounting (11 percent, down from 20 percent in 2014).

In terms of editorial feedback

- The mean number of days from first submission to first decision is stable around 60 days.

In terms of editorial decisions

- The percentage of papers rejected in the first round (including desk rejections), equals approximately 82 percent (up from 79 in 2014).

In terms of indexing

- The table listing the citations and impact factor from 2008 to 2014 shows that the impact factor of EAR varies across the years.

The President thanked Hervé for the report.

9.2 AinE Editor's report

Paul André (PA), the *AinE* Editor, mentioned that (see Appendix):

- he published in the Fall 2015 the special issue "IFRS Ten Years On" with 6 papers and 2 book reviews;
- the number of submissions was continuously increasing;
- the average time from submission to decision was around 65 days (82 last year);
- two calls for special sections were on-going;

Further, Paul was planning a special issue of *Accounting in Europe* on "The role and current status of IFRS in the completion of national accounting rules. Evidence" from XX (number) EU member countries/Europe".

Paul reported happily that *Accounting in Europe* was going to 3 issues as of 2016, thus increasing the journal's visibility and potential impact.

The President thanked Paul for his continuous endeavour to improve the *AinE* journal.

10. EAA Financial Reporting Standards Committee report

Niclas Hellman (NH), the FRSC Chair, reported on the following items (see Appendix):

Trustee's Review and 2015 Agenda Consultation

The main focus of attention for the FRSC has been the IFRS Foundation's request for views on the *Trustee's Review of Structure and Effectiveness: Issues for Review* (document issued in July 2015) and the IASB's request for views as a part of the *2015 Agenda Consultation* (document issued in August 2015).

Conceptual Framework

The FRSC has been very active in the Conceptual Framework project restarted by the IASB in 2012. For example, the FRSC response to the Discussion Paper was published in *Accounting in Europe* in 2014.

IFRS Advisory Council

During the year, former EAA President Ann Jorissen represented the association in the IFRS Advisory Council. NH gave the floor to AJ who started by recalling the role of the IFRS Advisory Council in the whole process of international financial reporting standard setting (see Appendix for full details). Next AJ reported on the items discussed during the various meetings of the IFRS Advisory Council:

1. *Agenda Consultation*

In this Agenda Consultation stakeholders can share their views on which priorities the IASB has to pursue from mid-2016 until 2020 in its research projects, standard-setting projects and maintenance and implementation projects.

2. *Third Review of the Structure and Effectiveness*

The Trustees focus in their Review of the Structure and the Effectiveness of the IFRS Foundation on the following three areas: (1) the maintenance of the relevance of IFRS (including the evolving financial, and wider corporate reporting landscape as well as potential implications of technological development), (2) the consistent application of IFRS and (3) the governance and finance of the Foundation.

3. *On-going activities*

The Advisory Council provided feedback on the development of the new Mission Statement of the standard setter, on the role of Transition Resource Groups in the development of accounting standards, on the role of the Foundation in the domain of corporate reporting, on the outreach activities undertaken towards the investor community and on the communication to the stakeholders with respect to the leasing standard and the conceptual framework project.

4. *EAA presentation*

In line with the second objective of the IFRS Advisory Council (i.e. to take steps to encourage broad participation in the development of IFRS as high-quality, globally accepted standards), AJ mentioned that she had given a presentation on the EAA during the November council meeting.

IASB Research Forum

The IASB held its second research forum in Hong Kong (October 11, 2015). The event was jointly organised by the IASB and *Accounting and Finance*. More than 85 delegates attended the Forum, including academics, IASB members and staff, and other standard-setters and practitioners.

Evaluation of the IAS Regulation

The European Commission appointed an 'expert committee' to help it in its evaluation of the IAS regulation. The EAA was given a seat on that committee, filled by Peter Walton, with Anja Hjelström (Stockholm School of Economics) as alternate.

11. Update from EAA representatives on External Committees

11.1 IFRS Advisory Council

The topic was covered under item 10.

12. PhD support and training

12.1 Report on EAA PhD Forum @ EAA 2016

Thorsten Sellhorn (TS) and Philip Joos (PJ), Co-Chairs of the EAA PhD Forum 2016, presented the programme that would take place the day after and was to be attended by over 150 doctoral students.

The programme consisted of 2 plenary sessions and 4 breakout sessions, involving high level scholars.

The President thanked the two co-chairs for having organised this important and much appreciated forum once again.

12.2 EAA Academic Resources Centre – EAA-ARC

Thorsten Sellhorn (TS) and Philip Joos (PJ), Co-Chairs of ARC as well, reported on the status of the EAA Accounting Research Center (ARC) (see Appendix).

They started by recalling the EAA's core objectives and the areas identified by the EAA Initial Doctoral Training Task Force, which gave them the idea to develop a web platform dedicated to supporting accounting scholars beyond what can be achieved in costly physical meetings such as the Annual Congress or the Doctoral Colloquium.

They thanked the teams of Editors for each of the five elements, and in particular the Senior Editors of the three ARC elements which are in the implementation phase:

- an Event Calendar of research-related events;
- a PhD Review service that gives doctoral students high-quality feedback on their early-stage ideas; and
- a Forum to enable interaction and exchange on research-related topics.

TS and PJ are confident that these three elements will be launched in 2016.

They added that two further elements were still in the concept phase:

- A virtual market place of Career Opportunities;
- A repository of research-related Resources – such as datasets, code, primers and annotated reading lists that researchers are willing to share.

The President thanked both TS and PJ for the progress made and confirmed the full support of the MC.

12.3 Academic first paper consultancy service

Beatriz Garcia Osma (BGO) reported that she had contacted Taylor & Francis to see if they were willing to host the PhD Review Service on their platform ScholarOne. The outcome was positive. Two issues remained open: the final cost and the details to get started.

The President thanked Beatriz approved the initiative and invited BGO and Martin Walker to proceed.

12.4 Talent Workshop 2016

The President reminded that the 1st EAA Talent Workshop, hosted by IE Business School in Madrid in November 2015, had attracted 52 recruiters of major universities and business schools and 42 rookies.

Further to the unanimous approval of the MC in January 2016 to run the workshop again in 2016, SC had agreed to host it again in IE Business School given that they had developed the tools and the expertise. The format consisting in alternating parallel sessions and interviews would remain unchanged. He proposed the following dates: 4-5 November 2016.

13. Relationship with other organisations

13.1 Reception for National Associations

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

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

He will report on the outcome of this initiative during the Fall 2016 MC meeting.

13.2 IASB Research Forum

Past President, Ann Jorissen (AJ), reminded that the IASB had agreed to team up with the journals of the European Accounting Association for the publication of the papers to be presented at their 2017 IASB Research Forum, which was coming back to Europe.

14. Any Other Business

The **next interim meeting** of the MC will take place in Brussels in the fall 2016. Nicole will contact the MC Members after the Maastricht congress to find a date suiting them best.

No other question or remark was made. The President thanked all attendees and in particular the Maastricht host before closing the meeting.
