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*The Institute  
of Certified  
Public Accountants  
in Ireland*

**Vol.13,  
January  
2009**

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**Upcoming Research Seminars**

**Spring 2009 Seminar:** Details of the spring seminar have not been finalised and information about the seminar will be circulated at a later date. However the seminar will be hosted by Waterford Institute of Technology.

**BMAF Workshop - Research Informed Teaching: Purpose and Practical Application**

**Date:** Monday 19<sup>th</sup> January (10am – 1pm)

**Venue:** University of Ulster, Ireland

The main aim of the workshop is to motivate and provide guidance to non-research active staff who teach at university level.

The workshop is intended for all university lecturers who have not incorporated research into their lecturing; lecturers who would like to update/gain ideas about their lecturing approach in this area and PhD

students/individuals who wish to pursue a career in University teaching.

Interested parties can register through the BMAF website directly at the following web address: <http://www.heacademy.ac.uk/business/home>. For further information, contact Ann-Marie Ward directly at: ([AM.Ward@ulster.ac.uk](mailto:AM.Ward@ulster.ac.uk)).

### **22<sup>nd</sup> Annual IAFA Conference 2009:**

#### **Reminder: Call for Papers**

**Deadline for submission of completed papers/abstracts: 27<sup>th</sup> February 2009.**

University College Dublin will host the next (22<sup>nd</sup>) annual conference of the Association on 7<sup>th</sup>/8<sup>th</sup> May 2009. The **deadline** for submission of completed papers/abstracts is **27<sup>th</sup> February 2009**. Decisions on acceptances of papers will be communicated by **27<sup>th</sup> March 2009**. Accepted papers will only be included on the conference schedule where registration and payment has been received from at least one author by 21<sup>st</sup> April 2009 (see [www.iafa.ie](http://www.iafa.ie) for further details).

### **IAFA Annual Doctoral Colloquium 2009**

The third IAFA doctoral seminar will be held in conjunction with the 2009

Annual Conference in University College Dublin on **6<sup>th</sup> May 2008**. This event is open to candidates across a broad spectrum ranging from those contemplating undertaking a PhD to those at a more advanced stage of their research.

### **AAA Doctoral Consortium 2009 17<sup>th</sup>- 21<sup>st</sup> June 2009, Lake Tahoe, California**

#### **IAFA nominee – Call for applications**

We are delighted to announce that the AAA has confirmed that it will offer a place at the 2009 AAA Doctoral Consortium to a person nominated by the IAFA. Thus we are now seeking applications from IAFA members who are studying for a PhD (full-time or part-time – see conditions below) and who would like to receive the IAFA nomination.

#### **Conditions of eligibility\*:**

The applicant must be:

- Registered as a full-time PhD student at an Irish higher education institution

OR

Be a full-time staff member at an Irish higher education institution and be registered as a part-time PhD student (not necessarily at an Irish institution)

- Registered as a PhD student for a minimum of one year at the date of application
- Pursuing his/her PhD studies on a topic that clearly falls within the domain of accounting or finance
- Recommended for consideration to be the IAFA nominee by his/her supervisor
- A member of the IAFA

\*Please note that at the point of launching this call, the AAA have not yet formally circulated the conditions of eligibility specific to the IAFA nominee for the 2009 Doctoral Consortium. If additional conditions are set by AAA, this may make an applicant ineligible or it may require the submission of supplementary information by the applicant.

### **Application process**

If you wish to apply to be considered as the IAFA nominee at the AAA Doctoral Consortium 2009, please send the following by *email* to Eoin Langan ([elangan@ait.ie](mailto:elangan@ait.ie)) by **5pm on Monday 26<sup>th</sup> January 2009.** We apologise for the short time to apply but we only

received this notice from AAA on January 6<sup>th</sup>.

- A letter of application outlining how you meet the conditions of eligibility
- A title page giving your name, your contact details, the title of your PhD study, your institution of registration, the name of your supervisor and your institution of employment (if relevant)
- A 1,500 word report of your PhD study which should address the following:
  - the background to your study
  - your research objectives
  - an outline of your research method
  - a summary of your progress to date and your research plan for the upcoming year
  - an outline of how receiving the IAFA nomination to attend the AAA Doctoral consortium would be of benefit to your PhD studies AND how it will contribute to the development of the IAFA in the years ahead
- An email of support from your PhD supervisor, which should

also confirm your period of registration.

NB: To facilitate a blind review process of applications, it is imperative that no personal details or information should be provided in the report which would identify you.

All applications will be subject to a blind review by an independent panel of experienced IAFA members appointed by the IAFA Council. All applicants will be notified when a decision regarding the recipient of the IAFA nomination is made.

If you have any questions regarding the conditions of eligibility or the application process, please do not hesitate to contact me.

Eoin Langan  
IAFA Chairperson  
Tel: +353-906 424 521  
Email: [elangan@ait.ie](mailto:elangan@ait.ie)

### **Applications for IAFA Scholar Calling all PhD students**

Each year, as part of the organisation of the Annual Conference, the Irish Accounting and Finance Association invites submission of papers to be considered for the IAFA Scholar

Bursary. Papers are welcome from any area of accounting and finance for consideration for this award.

The deadline date for submission of paper for consideration is **Friday 27<sup>th</sup> February 2009**. For further details please see the website [www.iafa.ie](http://www.iafa.ie).

### **IAFA MASTERS / DOCTORAL RESEARCH FUNDING COMPETITION**

#### **Calling all Masters and PhD students**

This competition is open to all registered IAFA members, who are undertaking research toward a Masters or Doctoral qualification. A prize fund of up to €5,000 is available in 2009.

#### **Entry Criteria**

- Applicants must submit a fully completed application form, by no later than **27<sup>th</sup> February 2009**. (See IAFA website for application form)
- Applicants must be available and present at the IAFA Annual Doctoral Colloquium event (If more individuals apply than can be facilitated to present on the day, a sub-committee of Council will draft a short-list of applicants).

- The proposed research must contribute to the aims of the IAFA.
- The successful applicant must present his/her research findings at the following year's IAFA Doctoral Colloquium.
- The decision of the judges is final.

The successful applicant will be presented with their prize during the Annual Conference dinner. 50% of the prize fund awarded will be made available immediately, with the remainder payable upon receipts and a report of how the monies were spent (to be sent to the Treasurer). This report must be signed by the researcher's supervisor or the Head of Department of the winning applicant.

### **Irish Accountancy Educational Trust**

#### **Call for Research Proposals in Accounting Education**

**Deadline for submission of research proposals - 31<sup>st</sup> January 2009.**

The Irish Accountancy Educational Trust provides funding for projects that advance the cause of education for persons engaged in or preparing for the accounting profession. The Trust seeks to stimulate research in areas of direct and practical relevance to the Irish

accounting profession and has identified broad themes for potential applicants in its Research Agenda document ([http://www.icaire.ie/PageFiles/1278/Research\\_Agenda\\_Final.pdf](http://www.icaire.ie/PageFiles/1278/Research_Agenda_Final.pdf)). The Trust is particularly interested in projects that demonstrate collaboration between researchers and the business/practice community, other educational institutions in Ireland, or international networks.

Currently the Trust is particularly keen to hear from members of the academic community with a research interest in accounting education (see [www.IAFA.ie](http://www.IAFA.ie) for details of specific areas of research interest to the Trust)

The closing date for this call for Research Proposals is **31<sup>st</sup> January, 2009.**

### **IAFA Membership Renewal**

If your membership has lapsed, or you wish to join the IAFA for the first time, please submit an application form (available from [www.iafa.ie](http://www.iafa.ie) or the Membership Secretary at: [emer.curtis@nuigalway.ie](mailto:emer.curtis@nuigalway.ie) ). The current fee is €35 (£25 sterling or other monetary equivalent).

## **Aileen Pierce elected President of the European Accounting Association<sup>1</sup>**

The director of the UCD Quinn School of Business, Dr Aileen Pierce, has been elected the first female president of the European Accounting Association (EAA). She talks to CIAN MOLLOY about her new role.

Aileen Pierce will be well known to many members of the IAFA. Anyone who was a BComm student at UCD in the last 30 years probably had her as an accountancy lecturer. Although she hasn't taught in the last two years, her current role as Director of the UCD Quinn School of Business is akin to being Dean for undergraduate students so she is still involved directly in the formation of Ireland's future accountancy professionals.

The big difference between accountancy students today and accountancy students 30 years or more ago, she says, is the level of confidence apparent in the new generation.

“It's the result of a whole load of things – economic prosperity, the education system, societal values, etc. – but they are so confident in themselves and in their abilities. There was a time when they would not be so confident about their future but that is no longer the case. One aspect that hasn't changed, however, is that you can still see an ‘accountancy type’ among the students. Those who go into accountancy tend to have very strong attention to detail and are good at focusing on precise questions. We still have to work hard with these students to broaden their horizons, encouraging them to be critical and developing their communication skills so that they can use words, not just numbers, when answering questions.”

Alongside her day job at UCD, Aileen has enjoyed a long involvement with the profession. In the past, she was a regular presenter of Continuing Professional Development courses for both the Institute of Chartered Accountants in Ireland (ICAI) and the Institute of Certified Public Accountants (ICPAI) and she served as a member of ICAI's Accounting Standards Technical Committee, a role she was sorry to have to relinquish: “It wasn't as though I didn't enjoy it but it was very demanding and I couldn't give it the

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<sup>1</sup> This article is reproduced here with the kind permission of the editor of Accountancy Ireland. The original article was published in Accountancy Ireland, Volume 40, No. 6. December 2008

commitment necessary because of my other activities”.

She is currently a member of ICAI’s Publishing Committee and also serves on the audit committee of An Garda Síochána. In short she is a busy woman with a reputation for being a hard worker. Her new role as President of the EAA puts Aileen at the head of an organisation with about 1,800 members in 60 countries. Her term of office commences in 2009 and will last for two years.

“The service responsibilities of the role involve a full day to two full days a week.”

The EAA was established to link together the Europe-wide community of accounting scholars and researchers and provides a platform for the wider dissemination of European accounting research as well as fostering quality and improving research. It is the world’s second largest networking organisation for academics specialising in accounting studies – the biggest being the American Accounting Association (AAA). The most obvious difference between the two associations is that the AAA has a predominantly monolingual English-speaking membership, while the EAA has a polylingual membership

from more than 60 different countries. Another difference, not immediately mentioned by Aileen, is that the AAA benefits from a culture where volunteerism is relatively strong.

“In the United States they seem to be much better at putting their hands up and offering their services when work needs to be done,” says Aileen ruefully.

“The EAA depends on voluntary effort,” she says. “We don’t have fulltime executive staff. Our secretariat is provided by the European Institute for Advanced Studies in Management, on a pro-rata basis, from the EIASM’s offices in Brussels.”

Aileen envies the AAA the support and involvement it gets from the profession. “In America the link between the academics involved in accounting and the wider profession is much closer than in Ireland or the UK. Here, the gap between academia and the profession is growing. In UK and Irish third-level institutions the academic research and publication requirements are very demanding and involve skills that are quite different from those that accountants value or are trained to do – and this is affecting a cross-over of ideas between business and academic researchers.

“The EAA is great for meeting people of different cultures, but that also poses challenges for the organisation. As President, I want to continue to grow our membership in Eastern Europe and to help support academic research there. In some countries there isn’t the same tradition of academics regularly publishing research and opening their work up to peer review, yet universities worldwide are demanding high quality research activity across all disciplines for career progression.

“Academics are expected to publish work regularly. It is important that your published work appears in journals that are subject to academic peer review. From that process, you gain feedback, revise, re-submit, and, if you are lucky, the work is published in a respected journal within two years.” Academic journals are entirely different to the professional titles like Accountancy Ireland whose focus is on communicating in a readable, informative style with a very diverse readership that embraces those at the earliest stages of their career right through to those who have retired.

“A feature in Accountancy Ireland magazine is very nice personally but it doesn’t get you any rings on the board

from the academic world’s point of view: if you want to be taken seriously as an academic, you need to publish your work in peer-reviewed academic journals,” Aileen explains. That said, as President of the EAA, Aileen would like to find a way of bridging the gap between the academic world and the profession.

“Some of the messages and ideas coming forward from academic research deserve a wider audience,” she says. “This is something we should be doing more of, but academics do not see it as a priority at the moment.” Aileen is modest about her achievement in being elected President of the EAA:

“It used to be an automatic election for a person who had previously organised one of the association’s annual conferences, which take place in a different country each year. That changed two years ago.”

Nevertheless, the fact that the EAA annual conference in Dublin in 2006 was an outstanding success is testament to her organisational abilities. The conference involved some 1,200 delegates, 27 parallel sessions and 12 large-scale symposia. It was a major logistics operation that took nearly three years to organise.

As well as being the EAA's first Irish President, Aileen will also be the first woman to hold the office. She acknowledges that it is 'surprising' that the EAA has not had a female president before.

"I think it's a result of having a maledominated culture in European academic institutions rather than having a male-dominated culture in the accounting profession! In fact, I would say that women were very much involved in organising annual conferences, but that the kudos would have gone to a male professor who was the senior professor in the host university!

"I am not one for talk of 'glassceilings', I was never stopped from going where I wanted to go because I was a woman. If I didn't get a post it was because I didn't have the skill-sets or I hadn't played the politics, but it wasn't because I was a woman." UCD has

played a major role in Aileen's life both professionally and personally. Her husband Bernard Pierce was a UCD classmate and they both trained at Stokes Kennedy Crowley. He too has become an accounting academic and is Dean of the DCU Business School.

Born and raised in Dublin and educated by the Presentation Sisters in Terenure, Aileen's favourite form of relaxation is walking in the great outdoors. She takes a keen interest in all sports, with her passion being Kilkenny hurling. "My love of hurling and of Kilkenny comes from my mother," she says. Her husband, Bernard, is a Wexford man so it is perhaps not surprising that they picked Waterford as the location for their holiday home. As she faces into a very busy two-year period as President of the EAA, we wish Aileen every success for her term of office.

Cian Molloy

Cian is a freelance business journalist.

**Report on IAFA Research Seminar  
October 2008, Queen's University  
Belfast**

The IAFA October Seminar was held at Queen's University Belfast on 31<sup>st</sup> October 2008. Professor Sven Modell gave an excellent presentation on the subject of "The Development of Management Control Innovations: Insights from Contemporary Research". Professor Modell is Professor of Accounting at the Herbert Simon Institute, Manchester Business School. He also holds a visiting professorship at Stockholm University School of Business. Sven has published extensively in a number of journals including Management Accounting Research, Accounting, Auditing and Accountability, Financial Accountability and Management and the European Accounting Review. The October seminar was well attended and provided the participants with an excellent opportunity for discussion and debate. Our thanks go to Professor Modell for making the seminar such an interesting event.

**Newsletter Sponsorship**

As you have by no doubt noticed this newsletter has been kindly sponsored by CPA Ireland. The council, on behalf of the membership, would like to acknowledge CPA Ireland's generosity.

CPA Ireland has a long history of supporting the IAFA and we look forward to continued collaboration with them. Further details on CPA Ireland's activities can be obtained on [www.cpaireland.ie](http://www.cpaireland.ie).

**Diary Dates**

- **19<sup>th</sup> January 2009:** BMAF Workshop: Research Informed Teaching: Purpose and Practical Application
- **26<sup>th</sup> January 2009:** Submission date for application for IAFA AAA Doctoral Consortium 2009 nominee
- **31<sup>st</sup> January 2009:** Deadline for submission of research proposals to Irish Accountancy Educational Trust
- **27<sup>th</sup> February 2009:** Submission date for papers/abstracts for IAFA Annual Conference 2009.

- **27<sup>th</sup> February 2009:** Submission date for papers for consideration for IAFA Scholar.
- **27<sup>th</sup> February 2009:** Submission date for application for IAFA Masters / Doctoral Research Funding Competition.
- **21<sup>st</sup> – 23<sup>rd</sup> April 2009:** BAA Annual Conference and Doctoral Colloquium, University of Dundee
- **6<sup>th</sup> May 2009:** IAFA Doctoral Colloquium Event, University College Dublin
- **7<sup>th</sup>-8<sup>th</sup> May 2009:** IAFA Annual Conference, University College Dublin
- **12<sup>th</sup>-15<sup>th</sup> May 2009:** European Accounting Association, 32<sup>nd</sup> Annual conference, Tampere, Finland.
- **17<sup>th</sup> – 21<sup>st</sup> June 2009:** AAA Doctoral Consortium 2009, Lake Tahoe, California
- **1<sup>st</sup> -5<sup>th</sup> August 2009:** AAA Annual Conference, New York, New York.

This issue of the *IAFA News* was edited by Elaine Doyle. Contributions/ news

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