

A HISTORY OF THE IRISH ACCOUNTING AND FINANCE ASSOCIATION 1987–2012

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ABSTRACT

This paper was written to mark the occasion of the 25th annual conference of the Irish Accounting and Finance Association (IAFA). It draws heavily on Warnock and Pierce (2006), which presented a history of the first eighteen years of the Association. The paper first discusses the background to the formation of the Association, and then traces its history from its inaugural conference in 1987 to date. It considers attempts to balance the interests of its different institutional and geographical elements as the range and number of its activities increased. The support of professional accounting bodies and overseas academics in this development is acknowledged. The paper records the publication of volumes of Proceedings from some of the early annual conferences, and the development from that base of the Irish Accounting Review. This is followed by a brief discussion of a number of initiatives to support and encourage research that formed part of the Association's role in the development of a research ethos within the Irish academic accounting community. The paper concludes with a brief look ahead to some of the challenges facing the Association in the future.

INTRODUCTION

The formation of any academic association requires the existence of some critical mass of potential members. For many years after an accounting academic was first

appointed to an Irish university, there was no realistic prospect of the formation of an association. The date of that first appointment might be disputed. Zeff (1997, p. 6) acknowledges that 'the earliest full-time chair in a UK¹ university with Accountancy or Accounting in its title' was filled in 1914 with the appointment of Bernard Francis Shields as Professor of Commerce and Accountancy at University College Galway (UCG) (now National University of Ireland, Galway (NUI Galway)). Professor Shields later moved to University College Dublin (UCD) as Professor of Commerce.² However, neither he nor his successor in Galway 'was a qualified accountant, and neither published any works on accountancy' (Zeff, 1997, p. 6).

Desmond Hally became the first full-time lecturer in accountancy at any Irish university (UCD) in 1965; in 1971 he became the first full-time Professor of Accountancy when he was appointed to the chair at the same institution (Colbert, 2000). In a university system where faculties such as science and arts were longer established and significantly larger, departments³ in the field of commerce were relatively slow to grow. In UCD, there was one other full-time accountancy appointment in the 1960s, two more in the early 1970s, and one in 1979. Two further appointments in 1980, partially offset by the departure of Seamus Collins to become the first full-time Professor of Accountancy and Finance at UCG, created a department of six full-time academics in UCD, the largest in the Republic of Ireland at the time.

The appointment of Seamus Collins in 1980 brought the number of full-time accounting academics in UCG to three. There were at that time departments of similarly limited size in Trinity College Dublin (TCD), University College Cork (UCC), and the National Institutes of Higher Education in Dublin (NIHED) (now Dublin City University (DCU)) and in Limerick (now the University of Limerick (UL)). In Northern Ireland's two main third-level institutions, the number of full-time academic accountants in Queen's University Belfast (QUB) was also similar, while the larger number in the Ulster Polytechnic (later the University of Ulster at Jordanstown (UUJ)) was explained by its provision of a significant number of professional accounting programmes. The Republic's Regional Technical Colleges (RTCs) (now Institutes of Technology) also contributed to the growth in numbers of accounting academics in Ireland from their foundation in the early 1970s.

From one perspective, it might be claimed that by 1980 the number of Irish accounting academics was sufficient to support the formation of an association. From another, it might be argued that it was not. The history of the British Accounting Association (BAA) suggests that, with hindsight, it may have been appropriate that no efforts were made to start an association in the early 1980s in Ireland. Zeff (1997) argues that the early years of the Association of University Teachers of Accounting (AUTA) (the predecessor of the BAA, which became the British Accounting and Finance Association (BAFA) in 2011) were heavily dependent on two individuals, William Baxter and David Solomons, both of the London School of Economics (LSE). The pool of potential members was, admittedly, even more limited than in the Ireland of 1980: in 1949, this pool amounted to '... 29 (apart from special lecturers), of whom only seven were full-time' (Zeff, 1997, p. 16). Newsletters were published and conferences were held (in 1947, 1949, 1950, 1952, 1955 and 1958), but neither these nor the other activities undertaken were, apparently, sufficient to

create a fully sustainable association; in the words of Zeff (1997, p. 29), ‘following Solomons’ departure for America in 1959 ... the Association became dormant’.

Parker (1997, p. 41) takes up the story of the AUTA/BAA where Zeff (1997) left off, and describes the organisation as ‘lapsing into near extinction in the early [1960s]’. Although the number of full-time academic accountants had increased to 21 by 1960, and continued to grow during that decade, no formal conferences were held during the period. By the end of the decade, however, Parker (1997, p. 47) suggests, an ‘increase in professorial appointments from 1967 onwards’ had created the climate for the continuing vitality of the AUTA. Following the revival of the newsletter and the holding of an informal conference in the University of Kent in June 1968, the first of an unbroken series of annual conferences was held (also in Kent) in 1971. Maunders (1997, p. 63) reports that the attendance at that conference was 62, and that the total membership for 1972–1973 was 114. From his paper, it is clear that the British academic accounting community had now reached a size where the Association’s sustainability was no longer in doubt.

As suggested above, in the light of the history of the AUTA/BAA, it may have been fortuitous that no premature attempt was made to create an association in Ireland. However, during the 1980s the number of academic accounting posts continued to increase throughout the island, and those who had been appointed in earlier decades began to look at the possibilities for greater interaction between the various universities and other institutions. For instance, a number of seminars were held to which the host university invited academics from some other institutions. In a major step forward in 1987, however, all third-level institutions and accounting academics in Ireland received an invitation to a one-day conference in Dublin.⁴ The joint purposes of the conference were to hear six invited papers and to discuss the possibility of establishing an Irish academic accounting association.

THE INAUGURAL CONFERENCE AND THE FOUNDING OF THE ASSOCIATION

The organisers of what was subsequently described as the inaugural conference had no clear idea of how many third-level teachers of accounting there were in Ireland, let alone how many were likely to respond to the invitation issued. Some support would obviously come from the institutions of those presenting papers (see Appendix 1). However, that did no more than guarantee some attendance from the three largest institutions in Dublin. In the event, the number (41) attending Trinity College on 2 April 1987, and the range of institutions (14) represented, exceeded all expectations. There were twelve representatives from the Dublin institutions from which the majority of presenters came, but the largest grouping was from the Colleges of Commerce, which later became the Dublin Institute of Technology (DIT). There were also delegates from four of the Republic’s Regional Technical Colleges (Athlone, Cork, Galway and Waterford). This broad representation ensured that an important goal of the fledgling association – continued participation of accounting academics from the non-university sector – was being met.

The delegation from the Colleges of Commerce was matched in size by that from Queen's University Belfast, and there were also a number of representatives from the University of Ulster. This significant Northern Ireland presence meant that another important goal for any emerging association would be the maintenance of an appropriate balance in activities between north and south.⁵ Potentially, every organisation in Ireland must decide whether it will operate on an all-Ireland basis or solely within either the Republic of Ireland or Northern Ireland. Sometimes the outcome is influenced by the time of origin of the organisation: if it began its life before the foundation of the Irish Free State (which later became the Republic of Ireland) in 1922, then it will almost certainly have originated as an all-Ireland body. A relevant example of this is the Institute of Chartered Accountants in Ireland (ICAI), now known as Chartered Accountants Ireland, which was founded in 1888 (Robinson, 1964, p. 87). Its foundation was in response to a petition for a Royal Charter, and of the thirty-one petitioners, thirteen were from Dublin, twelve from Belfast (in what subsequently became Northern Ireland) and six from Cork (Robinson, 1964, pp. 85–86). When the Irish Free State was founded, the ICAI continued on an all-Ireland basis.⁶ The constitution of the ICAI ensures that its governing council has a certain minimum representation from Northern Ireland, and the presidency of the Institute is, by convention, held by a member from the north on a regular basis. The success of the ICAI in achieving an appropriate geographical/political balance in its operations was a potential model for any emergent academic association in accounting.

The success of the inaugural conference inevitably encouraged a wish for the formation of a permanent association. It was decided that a conference would be held the following year in QUB (reflecting the number of representatives from Queen's at the inaugural conference), and that at that conference a constitution would be agreed for such an association. Accordingly, the first annual conference of the Irish Accounting Association⁷ took place in Belfast on 24–25 March 1988. The first annual general meeting was held on 24 March 1988 (see Appendix 2), and the Association came into formal existence with the adoption of a constitution. The objectives of the Association were stated as 'the advancement of Accounting and related disciplines in the education and research fields in the Republic of Ireland and Northern Ireland' (Irish Accounting Association, 1988a, p. 1). By the time of that first annual conference the potential for the ongoing success of the Association was already clear. The number of papers presented doubled to twelve. As well as authors from NIHED, UCD and TCD, there were contributions from UCC, the University of Ulster and QUB. The attendance at the inaugural conference was comfortably surpassed.

The next section of the paper traces the development of the Association's activities in the following years.

THE DEVELOPMENT OF THE ASSOCIATION

The maintenance of a well-attended annual conference, with an increasing number of papers, was a central part of the early activity of the Association. The importance of the conference has not diminished over the years. However, successive chairpersons and councils have sought continuously to broaden the range of the

Association's activities: initiatives have included actively recruiting the sponsorship of professional accounting bodies to support day-long seminars, introducing newsletters and a website, and persuading well-established academics from other countries to visit and provide workshops for members of the Association. More recent initiatives have included the annual doctoral colloquium, the IAFA Scholar Award, the annual doctoral research funding competition and the first research webinar. This section of the paper looks at a number of these areas of the Association's activities, beginning with the annual conferences.

Annual Conferences

Following the inaugural conference in TCD and the conference in QUB at which it came formally into existence, the Association has succeeded in staging a successful conference on an annual basis. The full list of locations is set out in Appendix 3. In the early years of the Association, in keeping with the sensitivity to diversity which was alluded to earlier, the locations for the conferences followed a very strict sequence. After conferences in the two major cities of Dublin and Belfast, the next conference (the second annual conference) was held in the Republic of Ireland, but outside Dublin: it was hosted jointly by UCC and the Regional Technical College, Cork. That pattern was maintained in the following six years. In the next three-year cycle there were conferences successively in Dublin (at DCU), in Belfast (at the University of Ulster at Jordanstown) and in the Republic outside Dublin (at UCG); in the subsequent three-year cycle the pattern was repeated with conferences held in UCD, in QUB for the second time, and in the University of Limerick.

The strict sequence was then broken. The immediate cause was the request by the Regional Technical College in Dundalk to stage the ninth annual conference. This was precipitated by the wish to mark the College's twenty-fifth anniversary, but was also motivated by a desire to secure recognition of the contribution to the Association of the institutions from the non-university sector. Almost certainly the sequence would have changed anyway. Although it resumed with conferences in Dublin (DCU for the second time), in the Republic outside Dublin (in UCC), and in the University of Ulster at Coleraine, it then became clear that it was unrealistic to expect one of the limited number of institutions in Northern Ireland to be prepared to host a conference every three years. In the fourteen conferences taking place after that in Coleraine, the Association has returned to Northern Ireland only twice, in 2004 to QUB and in 2010 to University of Ulster, Belfast. The hosting of the thirteenth conference in DIT in 2000 led a significant expansion in the hosting of annual conferences outside of the university sector, with five of the following conferences being held in institutions in the non-university sector.

What started as a carefully devised pattern to ensure an appropriate equity of treatment between Northern Ireland and the Republic has developed into an eclectic mix of factors which determine the location of the annual conference. As with many aspects of the Association's operations, it works as a blend of responses to institutional desires to stage a conference and persuasion from the council when insufficient volunteers come forward.

Following the first annual conference in 1988, at which 12 papers were presented, the number of papers steadily grew and had doubled to 24 by the time of

the 1993 conference in UCD. The number rose to 40 for the 1997 conference in DCU and thereafter has tended to fluctuate between 40 and 50.

From publication of its first volume in 1993, the *Irish Accounting Review* has published a complete list of papers presented at each annual conference. An analysis of the papers from that year's conference and at four-yearly intervals thereafter gives an indication of the relative popularity of subject areas in providing topics for conference papers. Appendix 4 presents a summary of papers analysed at four-yearly intervals by subject area from 1993 to 2009 inclusive. Subject areas were determined based on guidance from Ashton et al. (2009) and Helliard, Monk and Hannah (2010). While the percentage of papers from each subject area shows wide fluctuations, the largest proportion understandably came from the general area of Finance. The next most popular areas were Financial Accounting and Reporting, Accounting Education/Profession, and Management Accounting, in varying orders depending on the particular year.

Analysis of conference paper authors' institutions on a four-yearly basis over the period 1993–2009 is presented in Appendix 5. In the earlier years of the analysis, 1993 and 1997, a notable feature was the high proportion of papers originating from the two Northern Ireland universities. At the same time, the proportion of presenters from non-Irish universities was also relatively high. Thereafter, the proportion of papers originating in universities in the Republic of Ireland increased, signalling a growing emphasis on research and a significant increase in the number of active researchers compared to earlier periods.

An interesting trend appears from an analysis of the number of authors for each conference paper presented over the same period, summarised in Appendix 6. Papers were analysed according to the number presented by one, two, three or four authors. For each of the four years selected from 1993 to 2005 inclusive, single authorship was most popular. A notable shift occurred in 2009, with a significant drop in the proportion of papers presented by a single author and an increase in the proportion of papers presented by two, three and four authors. By 2009, the majority of papers were presented by two authors.

An important element of each annual conference has been a plenary session featuring an invited speaker. The majority of these speakers have come from abroad, mostly Britain and the United States, and most are academics. Occasionally, however, there have been exceptions, such as in 2001 when the Irish Comptroller and Auditor General presented the plenary session. A list of plenary speakers and topics is shown in Appendix 7.

Securing adequate sponsorship is a recurring theme in the organisation of the annual conference, ensuring that the occasion is enjoyable socially as well as academically and, more importantly, helping to maximise attendance, particularly from those institutions with lower levels of financial support for research-based activity. The Association was fortunate to secure sponsorship from the Chartered Institute of Management Accountants (CIMA) at an early stage, and this generous support has continued for many years. Each conference organiser takes responsibility for additional fund-raising, which frequently is provided by local accounting firms (often the local offices of the major international firms) or local businesses. The host institutions provide support through the provision of facilities, an aspect

of conference organisation which can no longer be taken for granted as universities and other third-level institutions become increasingly commercial in their approach to many activities.

Numbers attending annual conferences vary with the location, with Dublin clearly the most attractive venue. In the earlier years of the Association, some (both from abroad and within Ireland) would have had doubts about the safety of Belfast, which tended to restrict numbers there. In the Republic, locations outside Dublin would be perceived as varying in accessibility. Statistics on actual conference numbers are not always available, but since attendance at the conference is by far the dominant source of membership, the record presented in Table 1 of membership numbers (partly estimated based on membership income for certain financial years) gives a reasonable idea of the levels of participation.

TABLE 1: MEMBERSHIP NUMBERS

Year Ended	Membership	Year Ended	Membership
31 December 1988	30	28 February 2000	123
28 February 1989	35	28 February 2001	163
28 February 1990	28	28 February 2002	129
28 February 1991	70	31 December 2003	171
28 February 1992	57	31 December 2004	113
28 February 1993	67	31 December 2005	155
28 February 1994	125	31 December 2006	128
28 February 1995	118	31 December 2007	138
28 February 1996	143	31 December 2008	108
28 February 1997	170	31 December 2009	111
28 February 1998	186	31 December 2010	128
28 February 1999	125	31 December 2011	148

Attendance at the 1997 conference in DCU was probably the highest achieved. Of the 140 recorded as present, there were 104 Irish academics, 16 British academics, and 9 academics from Australia, New Zealand and North America; the balance of the attendance included representatives of professional accounting bodies and others.

Chairperson

In the early years, the chairperson of the Association was invariably linked to organisation of the annual conference. Thus, Tim Barrett of QUB became the first chairperson after the conference in Belfast, and was followed by Edward Cahill and Anthony Walsh after the conferences in Cork and at DCU respectively. Comparison of the full list of chairpersons in Appendix 8 and the conference locations presented in Appendix 3 shows that this relationship has been maintained in all but a few cases. However, the relationship has been broken on occasion. As pressures on time continue to increase, it may become more likely that an academic is prepared to

make the commitment to either anchor the organisation of the conference or chair the Association for a year, but not necessarily both.

Council

The affairs of the Association are managed by a council elected at the annual general meeting (AGM), itself invariably held as part of the annual conference. As with most voluntary organisations, membership of the council comes about through a combination of factors: newer members may wish to find out more about the Association and to have an opportunity to meet regularly with colleagues from different institutions; larger institutions may wish to have representation, and aim to ensure that as one council member from the institution retires, another is ready to go forward as a candidate; and the outgoing council may strive to ensure that there are sufficient candidates to fill the forthcoming vacancies in a way that safeguards adequate representation from north and south and from non-university institutions as well as from the universities. Another important motivating factor is the desire to ensure representation on council as part of an institution's bid to stage the annual conference.

There is little doubt that the council has succeeded in drawing its membership from a sufficient range of institutions to remain fully representative. The constitution of the Association provides for a council consisting of a chairperson, a secretary, a treasurer and six ordinary members, with the possibility of co-opting two additional members. There has consistently been adequate representation for the potential minorities – the Northern Ireland institutions and the non-university sector. The average numbers of council members from Republic of Ireland universities, Northern Ireland universities, and the non-university sector in the Republic of Ireland are shown in Table 2.

TABLE 2: AVERAGE REPRESENTATION ON COUNCIL

Institutions	Period			
	1988/1989– 1993/1994	1994/1995– 1999/2000	2000/2001– 2005/2006	2006/2007– 2011/2012
Northern Ireland universities	2.00 (20.4%)	2.00 (19.7%)	2.00 (18.5%)	1.50 (14.0%)
Republic of Ireland				
– universities	5.17 (52.5%)	4.00 (39.3%)	5.00 (46.1%)	5.17 (48.5%)
– non-university sector	2.67 (27.1%)	4.17 (41.0%)	3.83 (35.4%)	4.00 (37.5%)

The two universities in Northern Ireland have each maintained one member on the council throughout the life of the Association, except in the period 2010–2012, when representation from Northern Ireland dropped to one. Most of the universities in the Republic which have large departments of accountancy have also tended to maintain one member on the council, giving five such representatives during most of the 25-year period. Representation from the non-university sector in the Republic of Ireland has fluctuated. It started at a relatively low level, increased during the period 1994–2000 (at a stage where the possibility of hosting the annual conference

in the institutions became recognised), and then levelled off. For the eight years up to 2007, the council was comprised of five academics from Republic of Ireland universities, two from the Northern Ireland universities, and four from the non-university sector in the Republic. Since then, the composition of the council has been less consistent, ranging in total numbers between nine and fourteen, and representing the traditional constituencies in a variety of proportions from year to year.

There is regular turnover in the membership of the council. The constitution was revised in 1995 to require rotation. Three members must retire each year and are not eligible for re-election for two years; in the absence of voluntary retirements, those in office longest retire. Over the life of the association, more than 70 different members have served on the council, with an average period of service of just over three years. During the period 2006–2011 alone, 28 different members served on the council. Given the relatively small size of the Association, these figures represent a high participation rate.

The council met two or three times a year in the early years of the Association. Much of the council's time at this stage was spent on two topics: ensuring the successful continuation of the annual conference, the cornerstone of the Association's activities, and discussing the introduction of a journal.

Minutes of the first AGM in 1988 record the resolution 'that the possibility of a journal should be pursued' (Irish Accounting Association, 1988b). In the subsequent council meetings of 1988/1989, arrangements for the conference and the journal were 'the dominant issues on the agenda' (Irish Accounting Association, 1989a). Importantly, council minutes record (Irish Accounting Association, 1989b) that the Irish Accountancy Educational Trust (IAET) had agreed to provide financial assistance for publication. The IAET was established by the ICAI in 1981, and is funded annually by that body; its role is to provide grants for accountancy-related research and other relevant research projects. Although it was to prove some time before a regular journal was in place, this promise of financial support was a crucial factor in encouraging pursuit of the aim. The IAET has continued its support at a very generous level from the Association's first publication up to and including the present.

Perhaps the most interesting aspect of the minutes of this period is the report of correspondence from the British Accounting Association 'offering the pages' of the *British Accounting Review* to Irish contributors, and suggesting that the Irish Association refrain from publishing its own journal. 'The tone of the meeting was to reject the proposal and to proceed with plans for its own publication' (Irish Accounting Association, 1989c).

Management of the journal's production was also an issue. The minutes noted in relation to the planned publication from the 1989 conference that the 'appointment of an editor/editorial board was not resolved and it was left to the new committee to initiate a suitable review procedure in processing contributions for the journal and also the appointment of an editor/editorial board' (Irish Accounting Association, 1989c).

Discussions on the journal continued to dominate council activities, and the secretary's report to the 1990 AGM stated that the 'major issue was the progress of the journal, with respect to its funding, format and publication' (Irish Accounting Association, 1990). Discussion centred first around the ultimately abortive attempt

to produce a volume of *Proceedings* from the 1989 conference and second on plans for publication of papers from the 1990 conference. Eventually, at the AGM of 1991, it was possible to report that the first publication had been achieved, *Proceedings* of the 1990 conference. The Association's publications are discussed more fully in a separate section below.

The start of another important aspect of the council's work in its early years may be traced to a meeting of 26 June 1992, when it was reported (Irish Accounting and Finance Association, 1992) that Andrea Jeffries (then of the Chartered Institute of Management Accountants), an early and valuable supporter of the Association, offered to arrange funding for a seminar by John Innes of Dundee University and Falconer Mitchell of Edinburgh University. The seminar was held on 14 November 1992 in Trinity College Dublin, and was the first of a very successful series. The council devoted considerable effort over the following years to building a pattern of such seminars by visiting academics, mainly from Britain but also from the United States, to help foster the research culture of which the annual conference remained the centrepiece. These seminars are considered more fully in the following sub-section of the paper.

Whereas these seminars played one important role in fostering the research culture within the Association's membership, their benefit may have been greatest for established researchers. Conscious of this, and following 'a survey of members' interests and needs carried out by Professor Donal McKillop' (Irish Accounting and Finance Association, 2000), subsequent councils arranged the addition to the Association's programme of sessions designed to support those at the beginning of a research career; the first of these was organised by Bernard Pierce of DCU and presented by Pauline Weetman and Ted O'Leary. These, described as 'research seminars' (or occasionally 'workshops'), which was used to distinguish them from the existing stream of seminars, are also considered in a subsequent sub-section. Obviously, the border between seminars for established researchers and those for novice researchers is not clear-cut, and to a certain extent any division is arbitrary. However, it is important to note successive councils' awareness of the need to look after the interests of all constituencies in the Association. This attitude is further exemplified by the attempt to stage events of specific interest to those in the non-university sector who may see their activities as exclusively focused on teaching. An example of an initiative in this area was the education seminar staged in Dundalk Regional Technical College in April 1995.

Seminars

As the Association looked to expand its range of activities, the provision of occasional seminars from visiting academics or other relevant speakers was an obvious avenue to explore. As in other areas, the approaches to the arrangement of such seminars were eclectic. Sometimes, a professional body might, as a result of an arrangement to sponsor an American academic's visit to Britain, offer to provide both the speaker and the related financial support to bring that academic to address the Irish audience. On other occasions, the readiness to provide financial support was indicated, and the Association itself arranged or sought out a suitable speaker. Appendix 9 sets out a list of some of the major speakers the Association has

attracted, together with the sponsors of the session. A feature of the seminars is that members of the sponsoring professional body generally participate, and this provides some opportunity to increase dialogue between academics and practitioners.

Seminars in the early years were very well attended, attesting to their important role in the development of the research capacities and confidence of the membership. As an example, the November 1995 seminar by Robert Scapens of Manchester University (a frequent visitor to Ireland as a seminar speaker and as an external examiner) and Ken Simmonds of the London Business School attracted an attendance of fifty-two, made up of thirty-eight Irish-based academics, two British-based academics, eleven people from a business background and one civil servant.

Seminars sometimes featured a variety of sessions. For example, the morning session given by the Republic's then Attorney General, Michael McDowell, on 30 October 1999 was followed by a panel discussion, the panel including Gary McGann of the Jefferson Smurfit Group, a former president of the sponsors, the Association of Chartered Certified Accountants (ACCA).

The pause in the seminar series since 2010 might be attributed to, *inter alia*, the many opportunities now available to Irish academics to participate in a wide range of international conferences of both a general (e.g. the annual conference/congress of the British, American or European Accounting Associations) or more focused nature, such as the BAFA Special Interest Group conferences on Auditing, Accounting Education and Financial Reporting, or the tri-annual conference of the Management Control Association. In recent years it has become more challenging to attract a critical mass of delegates to short-duration events run by the Association. In a move designed to improve ease of access and increase participation rates, the Association organised its first research webinar on 11 November 2011. This was presented by Jan Bebbington of the University of St Andrews, Scotland and Carlos Larrinaga of Universidad de Burgos, Spain. The topic of the webinar was Accounting for Sustainable Development: (Re-)Constructing the Agenda.

Research Seminars/Workshops

As the number of new academics grew and the importance of research was increasingly being recognised in the Irish university systems, both north and south, the provision of facilities to encourage those at the beginning of the research process was recognised. Few, if any, Irish university departments were large enough, or had a sufficient number of established researchers, to carry out the necessary development in-house, and the use of the growing network created by the Association was an obvious way forward. While the seminars discussed in the previous section were generally provided by speakers from outside Ireland, a feature of the research seminars/workshops was the cooperation between Irish and overseas academics in their provision. A schedule of those contributing to the series is set out in Appendix 10.

Newsletters and Website

As both the scale of Association activities and the number of different constituencies which the council attempted to serve increased, the publication of a newsletter was proposed. This was finally launched under the editorship of Niamh Brennan of UCD, with the first issue appearing in February 1996. Four issues were produced

in 1996 and another four in 1997. Early newsletters included a number of features that could not be continued indefinitely (such as a focus on a different third-level institution each year), so inevitably the number of issues was reduced in later years. Nevertheless, under the successive editorship of Thomas Stone (Institute of Technology, Tallaght (IT Tallaght)), Maeve McCutcheon (UCC), Tony Wall (UUJ), Antoinette Flynn (UL), John Casey (Waterford Institute of Technology (WIT)), Gerardine Doyle (UCD), Elaine Doyle (UL), Mark Cummins (DCU) and Kieran Gallery (UL), the newsletter continues to play a very important communication role, with two or three issues published every year.

The net cost to the Association of producing the hardcopy newsletter was significantly reduced by sponsorship from the Institute of Certified Public Accountants (ICPAI) in Ireland. Recent issues have been published electronically.

The development of a website was another important step in improving the communication structures of the Association. The initial website was set up by John McCallig of UCD in 1997. He maintained the site until its transfer to WIT in 2000. Subsequently, the website was maintained by Mark Mulgrew (then of QUB) and Brid Murphy (DCU) and was redeveloped under the stewardship of Philip Hamill of QUB. More recently, the website is maintained by Mark Mulgrew (now of DCU), under whose direction significant further development of the site is being carried out.

Other Activities

During 1993/1994 the council approved the preparation of two publications (Irish Accounting and Finance Association, 1994). The first was a catalogue of postgraduate accounting and finance theses and the second a directory of those working in the accounting and finance fields in Irish third-level institutions. The first edition of the *Directory* was produced in 1994, edited by Peter Clarke of UCD and Bernard Pierce of DCU. The second, in 1997, was edited by Peter Clarke and Bernadette Shannon of DIT. The 2000 edition was produced by Peter Clarke and Tony Brabazon, both of UCD. The latest edition (Sweeney and Barnes, 2004) was edited by Breda Sweeney of NUI Galway and Edel Barnes of UCC.

During the early 1990s, two members of the Association – Bernard Pierce and Niamh Brennan – were selected as nominees of the British Accounting Association to attend the annual doctoral colloquium of the American Accounting Association. In 1994, the Association was privileged to become an associate member of the American Accounting Association and was subsequently invited to make a nomination to its annual doctoral colloquium. The first nominee was Ciarán Ó hÓgartaigh of DCU, now an editor of the *Irish Accounting Review*. Appendix 11 presents a full list of nominees. Recommendations for the nomination are made by a panel of three judges from Irish institutions other than those where the candidates may be working or studying. Since the number of potential candidates is quite small, there is no policy of rotating the nomination between institutions or north and south; nevertheless, it is interesting to note that in practice there is a reasonable spread of institutions involved.

As a further support to emerging academics, the Association initiated the award of the title of 'IAFA Scholar' for the best paper submitted to the annual conference

by a researcher falling within certain criteria designed to identify emerging scholars. The title was first awarded to Ann Marie Ward (then of UUJ) in 2004 and was subsequently awarded to Mark Hutchinson of UCC (2005), Jim Hanly of DIT (2006), Collette Kirwan of WIT (2009) and Stewart Smyth of QUB (2010).

Reflecting the growing number of members engaged in doctoral studies, the Association introduced an annual IAFA doctoral colloquium, scheduled to take place immediately prior to the annual conference. The first colloquium took place in the Institute of Technology, Tralee (IT Tralee) on 9 May 2007 and was facilitated by Sheila O'Donohoe of WIT and Ciarán Ó hÓgartaigh of DCU with Ruth Bender of Cranfield University and Joan Ballantine, then of QUB, as guest speakers. Subsequent colloquia were facilitated by Joan Ballantine of QUB (2008), Joan Ballantine of University of Ulster (UU) and Sven Modell of the University of Manchester (2009 and 2010), and Joan Ballantine of UU, Elaine Doyle of UL and Donal Byard of the City University of New York (2011). Patricia O'Brien of the University of Waterloo was also a guest speaker at the 2010 colloquium. The doctoral colloquium in 2012 was again facilitated by Joan Ballantine (UU), along with Chris Chapman (Imperial College London), Stephen Salter (the University of Texas at El Paso) and faculty members from NUI Galway.

Numbers participating in the colloquia have steadily increased, as have the number of papers presented by doctoral students. Eight papers were presented in 2009, while nine, sixteen and twenty papers were presented in 2010, 2011 and 2012 respectively. Additional streams were introduced in 2011 and 2012 to accommodate the increased number and range of doctoral student presentations.

Further support for members engaged in doctoral studies was introduced in 2009 in the form of an annual doctoral research funding competition. Prizes are awarded to students selected from those presenting their work at the IAFA doctoral colloquium. The prize winners for the four years since the competition was introduced are set out in Appendix 12.

PUBLICATIONS

The discussion in the previous section on the council showed the high importance attached to the introduction of a journal. As recorded there, the first publication of the Association was launched at the AGM during the 1991 conference. This was a volume of *Proceedings* from the 1990 conference held at DCU. Rather than a comprehensive record of all the papers presented, this was in fact a selection of papers submitted to a refereeing process after the conference. The volume was edited by Anthony Walsh and Dónal Keating of DCU, and contained revised versions of nine of the twenty-two papers presented. A similar process was undertaken the next year, with George Pogue and Michael Pogue of UUJ as editors; the resulting volume included eleven of the twenty-three conference papers. The final volume of *Proceedings* was edited by Seamus Collins and Keith Warnock of UCG; nine of the twenty-six papers from the 1992 Galway conference emerged from the reviewing and editing process.

In 1993/1994, the Association decided to commit itself to a regular journal, and the council eventually settled on the title *Irish Accounting Review*. The pattern of the previous publications was initially retained, however. Peter Clarke, organiser of the 1993 conference in UCD, was appointed editor and produced Volume 1 of the *Review*, with fourteen papers from the twenty-six presented at the conference included. An important development in this publication was the involvement for the first time of Brian O’Kane of Oak Tree Press. An accountant himself, he had acted as editor of *Accountancy*, the journal of the Institute of Chartered Accountants in England and Wales and one of Britain’s most widely circulated business publications, before returning to Ireland to establish his own publishing company. His contribution extended far beyond that required by the business relationship between Oak Tree Press and the *Review*, and his advice proved invaluable in getting a journal established and seeing it through the initial years.

While Peter Clarke was working on the first volume of the *Review*, the council on 13 November 1993 appointed Noel Hyndman of QUB and Keith Warnock of UCG as joint editors (Irish Accounting and Finance Association, 1993). As they subsequently reported (Hyndman and Warnock, 1997), a further single issue was produced in 1995, and in 1996 two issues were published for the first time, a pattern that has continued to the present. Their 1997 paper discusses the editorial policy, which attempts to position the *Irish Accounting Review* as both an important outlet for Irish accounting academics and an international journal. Recognising that submissions to the *Review* come mainly from papers that have been previously presented at an IAFA annual conference, they analyse the papers presented at the 1997 annual conference in terms of geographical origin, finding that approximately 60 per cent came from Ireland, 25 per cent from Britain and the balance of 15 per cent mainly from North America, Australia and New Zealand. These figures are consistent with the analysis presented in Appendix 5 to this paper. Interestingly, Appendix 5 also shows that during the period 1997–2001 there was a marked decrease in the number of papers presented by international authors to less than 20 per cent – a decrease which coincided with a similar increase in papers originating in universities in the Republic of Ireland and which set a pattern in the origin of conference papers that has continued fairly consistently in the years that followed.

During 1998 the council approved the suggestion that a small editorial board should be appointed. The initial team of Peter Clarke of UCD, Donal McKillop of QUB and Bernard Pierce of DCU was supplemented in 2002 by the appointment of members from outside Ireland, many of whom had already had a significant amount of contact with the Association through involvement in its various activities. In 2004 the council appointed Ciarán Ó hÓgartaigh (then of DCU) as an additional editor. Following publication of its thirteenth volume, Keith Warnock stepped down from his position as editor at the end of 2006. The current editors and members of the editorial board are listed in Appendix 13.

In 2002, Brian O’Kane decided to discontinue his involvement with the *Review*, as the operations of Oak Tree Press changed their focus. By this stage, the editors were in a position to finalise production editing in-house. With an increased grant from the IAET, the editors (with the support of the council) decided to move to an enlarged format for the journal, and Volume 10 was the first to be produced in the

new size and typeface. More recently, production of the journal has been undertaken by Orpen Press (previously Blackhall Publishing).

Initial publication of the *Proceedings* was made possible, and strongly encouraged, by the availability of finance from the IAET. The Trust's ongoing financial support of the *Review* has been vital, and covers almost all of the costs of publication. The costs of distribution and the balance of publication costs are covered from two sources: the Association's finances and the subscription revenue from sales of the journal to libraries. The membership subscription to the Association was increased in 1995 specifically to provide the funds needed for the second issue of the journal each year.

The *Irish Accounting Review* has been an important element in the establishment of a strong academic accounting community in Ireland. As Hyndman and Warnock (1997) point out, Irish academics who publish in the *Review* are often widely published elsewhere. Hyndman, Ó hÓgartaigh and Warnock (2006) explore further how that trend has developed over a number of years. Just as important is the inflow of papers from overseas. The result is a positive mixture of papers: some by established researchers, both from Ireland and overseas, some by researchers nearer the beginning of their academic career.

The journal is now available electronically through ProQuest and EBSCO.

LOOKING BACK, LOOKING FORWARD

As we look back over the 25 years since its inauguration in 1987, it is clear that the IAFA has much to celebrate and has probably far surpassed the expectations of those who initiated it. It is important to recognise the foresight and vision of a relatively small group of Irish academics whose commitment and energy secured the launch and rapid development of the IAFA. For many Irish academics, the IAFA has provided opportunities to develop their careers and a stepping stone into the international academic accounting community. For the teaching and research of accounting, it has provided an effective vehicle for keeping pace with change and with international developments.

It is also important to recognise the widespread and sustained commitment of its members and sponsors to the continued development of the IAFA. As briefly outlined in this paper, there has been a continuous flow of members who show willingness to serve on the council, organise activities and attend IAFA events. The record also shows evidence of innovative ideas to update the portfolio of activities and to find new ways to support teachers and researchers in accounting and to fulfil the mission of the IAFA.

What of the future? The challenges for accounting educators will undoubtedly grow, as educational institutions deal with an increasing array of pressures. The shortage of funding for third-level education has been well publicised and has been particularly visible over the past four years due to continued reductions in academic and administrative staffing levels. Pressure on public finances and much publicised proposals to rationalise the third-level sector in the Republic of Ireland give rise to speculation regarding structural change and possible change in status

for some institutions. Calls for increased transparency and accountability seek measures of return on investment in research and evidence of quality of teaching. Uninformed comment in the media and detailed questions regarding performance management and workloads of individual academics suggests a move towards micromanagement.

It seems inevitable that demands on individual academics in general will increase. These will include greater pressure to publish in quality publications, to demonstrate quality of teaching, to develop innovative programmes and methods of delivery and assessment, and to engage in service to the institution and the wider community. Demands on accounting academics in particular will go further. Criticisms of the accounting profession and of some practising accountants in recent years are not necessarily indicative of deficiencies in accounting education. They do, however, serve as a reminder of the need to continually question the relevance of what is taught, to maintain interaction with professional bodies and firms, and to seek effective integration between teaching, research and practice. In a time of reduced resources and a growing set of pressures, this represents a major challenge.

What will be the role of the IAFA in this rapidly changing environment? As in its first 25 years, the IAFA can continue to offer the potential to improve the quality of teaching and research, to enhance meaningful lifelong education for our students and alumni, to develop individual academics' careers and to contribute to the wider community. Some of the same challenges will need to be confronted, such as the need to ensure continued sponsorship and financial support. Some new ones will emerge, such as the use of technology in delivering its portfolio of activities and catering for a more diverse group of members in terms of research experience. Among its strengths, however, the membership of the IAFA now includes some very experienced researchers, which helps ensure sustainability of its activities with less reliance on the international academic community. It also has a significant cohort of members at relatively early stages of their research careers, as evidenced by the growing attendance at the IAFA doctoral colloquium, which helps ensure a vibrant research community into the future.

In spite of a vastly different environment, the ingredients necessary to harness the potential of the IAFA remain unchanged. It is important to recognise, however, that, because of the different context, these cannot be taken for granted. Fundamental to the continued success of the IAFA is a willingness of members to come forward, despite increasing demands and pressures, and make direct contributions to existing activities and to the development of new initiatives. Important also is the continuation of the spirit of collegiality and mutual support, balanced with an atmosphere that encourages constructive critique and intellectual rigour. Provided these essential attributes can be preserved, the IAFA will continue to provide significant benefits to its members and wider stakeholders.

ACKNOWLEDGEMENTS

The authors would like to thank many IAFA members, former secretaries, treasurers and chairpersons who helped them with detailed records included in this

paper. They are also grateful to the participants of the 2012 annual conference of the Irish Accounting and Finance Association for helpful insights provided.

NOTES

- ¹ Prior to 1922, the whole of the island of Ireland was part of the United Kingdom of Great Britain and Ireland.
- ² See Clarke (2005) for a more comprehensive discussion of Shields, including his significant publication output in business management and economic history.
- ³ For most of the period under consideration, universities in the Republic of Ireland were organised in a system of faculties and departments. Departments of accountancy were typically part of faculties of commerce. Although these descriptive terms were not universally applicable, they are used throughout this paper for convenience. In recent years, the traditional system of organisation has been subject to often controversial changes and proposals for change.
- ⁴ The invitation in turn required someone to take an initiative. It is believed that the origin of the Association can be traced to a meeting on 5 December 1986 at a corner table in the restaurant at the Belfield campus of UCD between Peter Clarke and Pearse Colbert of UCD and Pat McCabe and the late Edward Cahill of TCD.
- ⁵ Although the northernmost point of the island is actually in the Republic, the use of the phrase “the south” as equivalent to the Republic of Ireland and “the north” as equivalent to Northern Ireland is common.
- ⁶ This has sometimes created problems for the regulation of the accounting profession, an example being in the area of accounting standards. The Accounting Standards Committee included representatives from all six major accounting bodies in Britain and Ireland. Every standard produced by the Committee was promulgated by each of the bodies, and each separately obliged its members to follow the standard. Following the Dearing Committee report, the new Accounting Standards Board was no longer constituted on a representative basis, and the standards which it issued had legislative backing in the United Kingdom. However, the old arrangements continued in vestigial form in the Republic of Ireland, with the ICAI promulgating the standards to its members in the Republic in the absence of any direct legislative support.
- ⁷ The name and the objectives were expanded in 1991 to include specific reference to Finance.

Pierce, Warnock and Pierce

**APPENDIX I: INAUGURAL CONFERENCE – TRINITY COLLEGE DUBLIN,
2 APRIL 1987**

IRISH ACCOUNTING ASSOCIATION

FIRST CONFERENCE PROGRAMME , THURSDAY 2nd APRIL 1987

VENUE TRINITY COLLEGE DUBLIN, ARTS and SOCIAL SCIENCES BUILDING
(off Nassau St./Dawson St)
ROOM 3126, First Floor.

10.20. REGISTRATION

10.30. GENERAL INTRODUCTION

10.40. First Paper, 'MANAGEMENT FRAUD : A CASE STUDY'

Edward Cahill (TCD)

Chairman of Session Peter Clarke UCD)

11.30 Second Paper, 'ATTITUDES TO THE PROVISION OF FINANCIAL INFORMATION

TO EMPLOYEES - INITIAL OBSERVATIONS AND RESEARCH PLANS'

Patricia Barker (NIHE, Dub.)

Chairman of Session Patrick Mc Cabe (TCD)

12.20 Third Paper 'ACCOUNTING FOR PENSIONS - WHITHER NOW'

Pearse Colbert (UCD)

Chairman of Session Keith Warnock (UCG)

12.45 BREAK FOR LUNCH

2.00 Fourth Paper 'AGENCY THEORY AND MANAGEMENT ACCOUNTING: A CASE
STUDY OF AND INTERNATIONAL COMPANY'

Eamon Walsh (LSE)

Chairman of Session Tim Barrett (QUB)

3.00 Fifth Paper 'THE QUALITY OF BUDGETING IN IRISH VOLUNTARY HOSPITALS'

Donal Keating (NIHE, Dub)

Chairman of Session George Pogue (Uof U)

4.00 OPEN FORUM 'ISSUES AND OPPORTUNITIES FOR ACCOUNTING RESEARCH'

Panel: P Clarke , P Mc Cabe , G Mc Hugh

4.30 SPECIAL GENERAL MEETING

' The establishment and organisation of an Irish Accounting
Association'

**APPENDIX 2: FIRST ANNUAL GENERAL MEETING – QUEEN'S UNIVERSITY
BELFAST, 24 MARCH 1988**

IRISH ACCOUNTING ASSOCIATION

Chairperson: T.F. Barrett, The Queens University, Belfast.

Secretary: P. Colbert, University College, Dublin.

Treasurer: T.J. Rigney, Cork Regional Technical College.

The annual general meeting of the Association was held in Belfast on ^{Thurs} March 24th (1988) during the annual conference.

The principal item of business on the agenda was the consideration of the draft constitution & the election of officers & committee for the current year.

Annual ~~committee~~ subscription was fixed at £10.

It was also agreed that the next conference would be held in Cork.

Officers ~~committee~~ elected were president T. Barrett
Secretary P. Colbert Treasurer T. Rigney

Those elected to council were.

G. McHugh, K. Wainock, Prof. E. Cahill
Prof. A. Walsh Prof. G. Pogue & Mo Lenn
N. Longain.

Auditors of the Association elected were John
Meagher & J. Butler.

It was also resolved that the possibility of
a journal should be pursued.

APPENDIX 3: CONFERENCE LOCATIONS

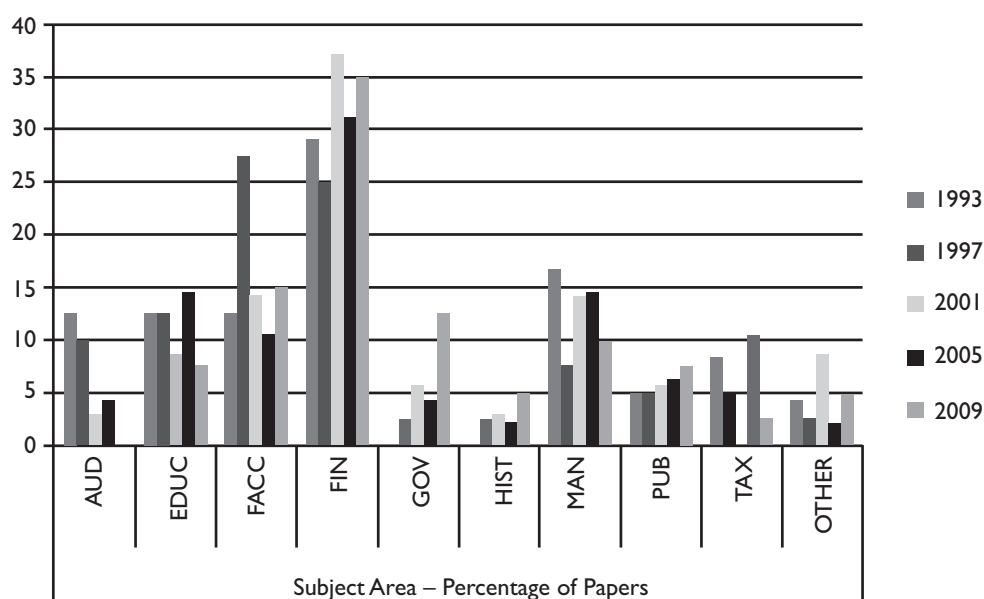
Year	Conference	Location	Number of Papers
1987	Inaugural	Trinity College Dublin	6
1988	First	Queen's University Belfast	12
1989	Second	University College Cork/RTC Cork	14
1990	Third	Dublin City University	22
1991	Fourth	University of Ulster at Jordanstown	23
1992	Fifth	University College Galway	26
1993	Sixth	University College Dublin	24
1994	Seventh	Queen's University Belfast	27
1995	Eighth	University of Limerick	32
1996	Ninth	Regional Technical College, Dundalk	36
1997	Tenth	Dublin City University	40
1998	Eleventh	University of Ulster at Coleraine	39
1999	Twelfth	University College Cork	39
2000	Thirteenth	Dublin Institute of Technology	45
2001	Fourteenth	Waterford Institute of Technology	35
2002	Fifteenth	National University of Ireland, Galway	37
2003	Sixteenth	Institute of Technology, Tallaght	49
2004	Seventeenth	Queen's University Belfast	43
2005	Eighteenth	University of Limerick	48
2006	Nineteenth	Dublin City University	41
2007	Twentieth	Institute of Technology, Tralee	41
2008	Twenty-First	Institute of Technology, Athlone	33
2009	Twenty-Second	University College Dublin	40
2010	Twenty-Third	University of Ulster, Belfast	44
2011	Twenty-Fourth	University College Cork	48
2012	Twenty-Fifth	National University of Ireland, Galway	54
2013*	Twenty-Sixth	<i>Institute of Technology, Tallaght</i>	

* Planned at the time of writing

APPENDIX 4: ANALYSIS OF CONFERENCE PAPERS BY SUBJECT AREA

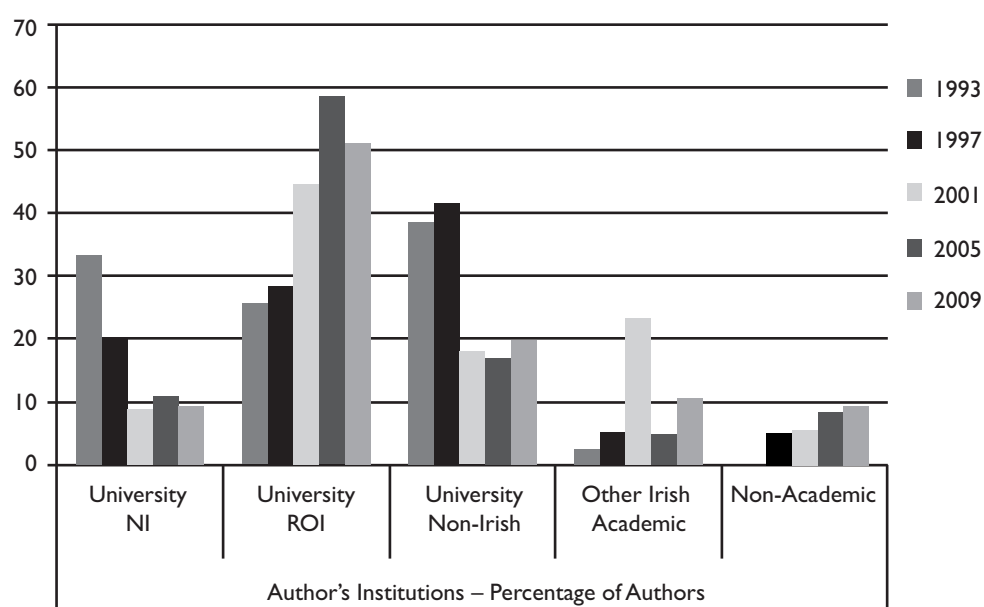
<i>Subject Area – Percentage of Papers</i>											
Year	AUD	EDUC	FACC	FIN	GOV	HIST	MAN	PUB	TAX	OTHER	TOTAL
1993	12.5	12.5	12.5	29.1	0	0	16.7	4.2	8.3	4.2	100
1997	10	12.5	27.5	25	2.5	2.5	7.5	5	5	2.5	100
2001	2.9	8.6	14.3	37.1	5.7	2.9	14.2	5.7	0	8.6	100
2005	4.2	14.6	10.4	31.2	4.2	2.1	14.6	6.2	10.4	2.1	100
2009	0	7.5	15	35	12.5	5	10	7.5	2.5	5	100

AUD Auditing
 EDUC Accounting Education/Profession
 FACC Financial Accounting and Reporting
 FIN Finance
 GOV Corporate Governance
 HIST Accounting History
 MAN Management Accounting
 PUB Public Sector and NFP
 TAX Taxation



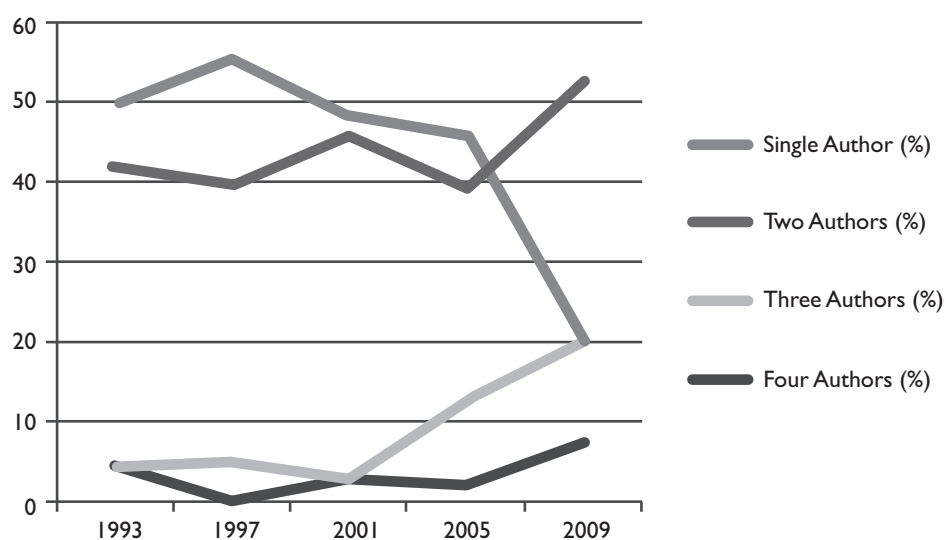
APPENDIX 5: ANALYSIS OF CONFERENCE PAPERS BY AUTHORS' INSTITUTIONS

<i>Authors' Institutions – Percentage of Authors</i>						
Year	University NI	University ROI	University Non-Irish	Other Irish Academic	Non-Academic	Total
1993	33.3	25.6	38.5	2.6	0	100
1997	20	28.3	41.7	5	5	100
2001	8.9	44.6	17.9	23.2	5.4	100
2005	11	58.5	17.1	4.9	8.5	100
2009	9.3	51.1	19.8	10.5	9.3	100



APPENDIX 6: ANALYSIS OF CONFERENCE PAPERS BY NUMBER OF AUTHORS

<i>Authors per Paper – Percentage</i>					
Year	Single	Two	Three	Four	Total
1993	50	41.6	4.2	4.2	100
1997	55	40	5	0	100
2001	48.5	45.7	2.9	2.9	100
2005	45.8	39.6	12.5	2.1	100
2009	20	52.5	20	7.5	100



APPENDIX 7: CONFERENCE PLENARY SPEAKERS AND TOPICS

Year	Location	Speaker	Institution	Topic
1988	QUB	No Plenary	n/a	n/a
1989	UCC/RTC Cork	Joe Finnerty	University of Illinois at Urbana-Champaign	Efficient Market Hypothesis and Security Valuation
1990	DCU	Robert Scapens	University of Manchester	Researching Management Accounting Practice – The Roles of Case Study Research
1991	UUJ	Pat Hewitt	CIMA	Information Technology – The Need for a Strategy and Research and Development
1992	UCG	Simon Keane	University of Glasgow	Stock Market Efficiency
1993	UCD	David Tweedie	Accounting Standards Board	Solid Foundations for Accounting Standards
1994	QUB	Gary Sundem	University of Washington	The Accounting Education Change Commission
1995	UL	Richard Macve	University of Wales, Aberystwyth	Accounting Principles and Some Recent Developments in the Financial Services Sector
1996	RTC Dundalk	Austin Mitchell	Member of UK Parliament	Regulating the Accounting Industry
1997	DCU	Gary Mueller	Financial Accounting Standards Board	The Work of the Financial Accounting Standards Board
1998	UU Coleraine	Stephen Zeff	Rice University, Texas	The Coming Confrontation on International Accounting Standards
1999	UCC	John Shank	Amos Tuck School of Business, Dartmouth College	The Changing World of Financial Management
2000	DIT	Ron Paterson	Ernst & Young	A Critical Appraisal of ASB's Statement of Principles for Financial Reporting
2001	WIT	John Purcell	Comptroller and Auditor General	Developments in Public Accountability and Audit in Ireland
2002	NUI Galway	No Plenary	n/a	n/a
2003	IT Tallaght	Peter Easton	Ohio State University	The Practice of Valuation: Some Recent Evidence
2004	QUB	Mary Barth	Stanford University	International Accounting Standards and Fair Value Accounting: Opportunity or Threat?
2005	UL	Peter Miller	London School of Economics and Political Science	Accounting Hybrids and the Management of Risk

(Continued)

APPENDIX 7: (CONTINUED)

Year	Location	Speaker	Institution	Topic
2006	DCU	Keith Hoskin	University of Warwick	Accounting Education: The Shaping of Things to Come
2007	IT Tralee	Stan Brignall	Aston University, Birmingham	A financial perspective on financial management
2008	Athlone IT	David Marginson	Cardiff University	Accounting controls cause short-termism: (empirical) fact or (conceptual) fiction?
2009	UCD	Stephen G. Ryan	Stern School of Business, New York University	Accounting Issues Raised by the Subprime Crisis and Credit Crunch
2010	UU	Patricia O'Brien	University of Waterloo, Canada	Securitization, Transparency and Failure Risk
2010	UU	Michael Bromwich and Al Bhimani	London School of Economics and Political Science	Global Change and Management Accounting: Past, Present and Future
2011	UCC	Al Bhimani	London School of Economics and Political Science	Globalization and Technological Disruption: Implications for the Accounting Function
2011	UCC	Constantin Gurdgiev	Trinity College Dublin	Staring at the Future, but Seeing the Past: The On-Going Transformation of Irish Financial Services
2012	NUI Galway	Chris Chapman	Imperial College London	The Research and Practice of Costing

APPENDIX 8: ASSOCIATION CHAIRPERSONS

Year	Chairperson	Institution
1988/1989	Tim Barrett	Queen's University Belfast
1989/1990	Edward Cahill	University College Cork
1990/1991	Anthony Walsh	Dublin City University
1991/1992	George Pogue	University of Ulster at Jordanstown
1992/1993	Keith Warnock	University College Galway
1993/1994	Peter Clarke	University College Dublin
1994/1995	Noel Hyndman	Queen's University Belfast
1995/1996	Philip O'Regan	University of Limerick
1996/1997	Brian Morris	Regional Technical College, Dundalk
1997/1998	Bernard Pierce	Dublin City University
1998/1999	Philip McIlkenny	University of Ulster at Jordanstown
1999/2000	John Doran	University College Cork

(Continued)

Pierce, Warnock and Pierce

APPENDIX 8: (CONTINUED)

Year	Chairperson	Institution
2000/2001	Noel O'Brien	Dublin Institute of Technology
2001/2002	John Maher	Waterford Institute of Technology
2002/2003	Pauline Willis	Dublin City University
2003/2004	Martin Nolan	Institute of Technology, Tallaght
2004/2005	Aileen Pierce	University College Dublin
2005/2006	Antoinette Flynn	University of Limerick
2006/2007	Barbara Flood	Dublin City University
2007/2008	Simon Quinn	Institute of Technology, Tralee
2008/2009	Eoin Langan	Institute of Technology, Athlone
2009/2010	Fiona Harrigan	University College Dublin
2010/2011	David McAree	University of Ulster
2011/2012	Steve O'Callaghan	University College Cork
2012/2013	Breda Sweeney	National University of Ireland, Galway

APPENDIX 9: SEMINARS

Date	Speakers	Speakers' Institutions	Host Institution	Sponsor
14/11/1992	John Innes Falconer Mitchell	University of Dundee Edinburgh University	TCD	CIMA
13/11/1993	Lynne Fitzgerald Irvine Lapsley	Edinburgh University Edinburgh University	TCD	CIMA
28/10/1994	George Foster	Stanford University	UCD	CIMA
25/11/1995	Robert Scapens Ken Simmonds	University of Manchester London Business School	DCU	CIMA
17/05/1996– 18/05/1996	Ken Merchant	University of Southern California	DIT	CIMA
16/11/1996	Frederick Choi	New York University	UCD	ACCA
14/03/1997	Andrew Likierman Irvine Lapsley	UK Government Accounting Service Edinburgh University	UUJ	CIMA
25/10/1997	Robert Kaplan	Harvard Business School	TCD	ACCA
26/02/1998	Robin Cooper	Claremont Graduate University	DIT	CIMA
21/11/1998	Geoffrey Whittington	Cambridge University	UCD	ACCA
25/02/1999	Michael Bromwich	London School of Economics	IT Tallaght	CIMA
10/04/1999	Patricia Fraser Eamonn Walsh	University of Aberdeen University College Dublin	DIT	CIMA

(Continued)

APPENDIX 9: (CONTINUED)

Date	Speakers	Speakers' Institutions	Host Institution	Sponsor
30/10/1999	Michael McDowell	Attorney General, Republic of Ireland	UCD	ACCA
25/11/1999	Robert Scapens	University of Manchester	UCD	
19/02/2000	Bob Berry	University of Nottingham	WIT	CIMA
11/11/2000	Tony Tinker	City University of New York	DCU	ACCA
16/02/2001	John Innes Falconer Mitchell	University of Dundee Edinburgh University	IT Tallaght	CIMA
28/03/2002	Ira Solomon Timothy Bell	University of Illinois KPMG	DCU	ACCA
24/10/2002	Philip Brown	University of Western Australia	DIT	CIMA
21/03/2003	Robert Sack	University of Virginia	UCD	ACCA
22/11/2003	Paul Appleby Istemi Demirag	Director of Corporate Enforcement, Republic of Ireland Queen's University Belfast	UCD	ACCA
28/02/2004	David Otley	Lancaster University	DIT	CIMA
12/11/2004	Stephen Walker	Cardiff University	DIT	ACCA
11/03/2005	Peter Wilson	Boston College	DCU	CIMA
04/11/2005	Jan Bebbington Roger Adams Ian Thompson	University of St Andrews ACCA Strathclyde University	DIT	ACCA
10/02/2006	John Burns	University of Dundee	Athlone IT	CIMA
07/03/2008	Neil Marriott	Winchester Business School	UCC	
31/10/2008	Sven Modell	University of Manchester	QUB	CIMA
06/03/2009	Paul Moxey	ACCA	WIT	ACCA
19/11/2009	Niamh Brennan	University College Dublin	IT Blanchardstown	
24/03/2010	Christopher Humphrey	University of Manchester	NUI Galway	

APPENDIX 10: RESEARCH SEMINARS/WORKSHOPS

Date	Speakers	Speakers' Institutions	Host Institution	Sponsor
08/12/1995	Pauline Weetman Ted O'Leary	Heriot-Watt University UCC	DCU	
10/05/1996	Andy Stark Eamonn Walsh	Manchester Business School University of Limerick/New York University	UCD	
22/11/1996	Stuart Turley John Forker	University of Manchester QUB	UUJ	
08/03/1997	Andrew Lymer Alan Sangster	University of Birmingham QUB	QUB	Deloitte
09/06/1997	Charles Ferguson John Forker	UU Coleraine QUB	DIT	ICPAI
26/09/1997	Stuart McLeay	University of Wales, Bangor	IT Tallaght	ICPAI
21/11/1997	Peter Moizer	University of Manchester	QUB	ICPAI
25/06/1998	John Forker Clive Emmanuel	QUB Glasgow University	Athlone IT	ICPAI
18/12/1998	David Otley	Lancaster University	DCU	ICPAI
20/01/1999	Irvine Lapsley Noel Hyndman	University of Edinburgh UUJ	UUJ	ICPAI
26/03/1999	Gordon Rae	UU Coleraine	DCU	ICPAI
25/03/2000, 01/04/2000 and 08/04/2000	Philip Hamill	UUJ	DIT	ICPAI
30/11/2002	Sally Brown	Institute for Learning and Teaching in HE	DCU	ICPAI
23/05/2003	Ted O'Leary	University of Manchester	DCU	ICPAI
04/02/2005	Frank Hartmann	Nijmegen School of Management	NUI Galway	ICPAI
08/12/2006	Mike Jones	Cardiff Business School	UCD	ACCA
30/03/2007	Michael Humphreys	Nottingham University	DCU	
06/10/2007	Sally Brown	Leeds Metropolitan University	UCD	ACCA
18/01/2008	Carole Howorth Christine Coupland	Lancaster University Nottingham University	DCU	IAET
07/05/2008	Ruth Bender	Cranfield School of Management	Athlone IT	IAET
26/11/2010	Ted O'Leary	University of Manchester	UCD	
25/03/2011	Bill Schwarz	Stevens Institute of Technology	IT Tallaght	

APPENDIX 11: IAFA NOMINATED CANDIDATES ON AAA DOCTORAL COLLOQUIUM

Year	Candidate	Institution
1996	Ciarán Ó hÓgartaigh	DCU
1997	Vincent O'Connell	UCC
1998	Philip Hamill	QUB
1999	Breda Sweeney	UCD
2001	Gary Martin	UUJ
2002	Mark Mulgrew	QUB
2003	Anne Marie Ward	QUB
2004	Encarna Guillamón Saorin	UCD
2005	Sean Byrne	Waterford IT
2009	Collette Kirwan	Waterford IT
2010	Orla Feeney	DCU
2011	Sandra Brosnan	UCC
2012	Graeme Banks	UU

APPENDIX 12: ANNUAL DOCTORAL RESEARCH FUNDING COMPETITION

Year	Winners	Institution
2008/2009	Domenico Campa	University College Cork
	Orla Feeney	Dublin City University
	Rosemarie Kelly	Waterford Institute of Technology
	Brid Murphy	Dublin City University
2009/2010	Graeme Banks	University of Ulster
	Rebecca Maughan	Dublin Institute of Technology
	Corina Sheerin	National College of Ireland
	Stewart Smyth	Dublin City University
2010/2011	Kate Cullen	University College Dublin
	Desmond Gibney	National College of Ireland
	Celine McNerney	University College Cork
	Mark Mulcahy	University College Cork
2011/2012	Susan Griffin	University College Dublin
	Fearghal Kearney	Dublin City University

APPENDIX 13: IRISH ACCOUNTING REVIEW, EDITORS AND MEMBERS OF THE EDITORIAL BOARD

	Name	Institution
Editors	Noel Hyndman	Queen's University Belfast
	Ciarán Ó hÓgartaigh	University College Dublin
Editorial Board	Don Arnold	The Graduate College of Union University, New York, United States
	Vivien Beattie	University of Glasgow, Scotland
	Peter Clarke	University College Dublin
	Ian Davidson	Loughborough University, England
	Irvine Lapsley	University of Edinburgh, Scotland
	Donal McKillop	Queen's University Belfast
	Maurice Pendlebury	University of Wales, Cardiff, Wales
	Bernard Pierce	Dublin City University
	Andrew Stark	Manchester Business School, England
	Stuart Turley	University of Manchester, England
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