

CONSTRUCTIVE COLLEGIALITY: A HISTORY OF THE IRISH ACCOUNTING AND FINANCE ASSOCIATION

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ABSTRACT

This paper first discusses the background to the formation of the Irish Accounting and Finance Association, and then traces the history of the Association from its inaugural conference in 1987 to date. It considers the attempts to balance the interests of its different institutional and geographical elements as the range and number of its activities increase. 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 the Association's role in the development of a research ethos within the Irish academic accounting community. The paper concludes with a consideration 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). Professor Shields later moved to University College Dublin (UCD) as Professor of Commerce². 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 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 (RoI).

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), the National Institutes of Higher Education in Dublin (NIHED) (now Dublin City University) and in Limerick (now the University of Limerick). 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.

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 claimed 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 at that time in Ireland. Zeff (1997) argues that the early years of the Association of University Teachers of Accounting (AUTA) (the predecessor of the BAA) 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, 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 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 suggests, an 'increase in professorial appointments from 1967 onwards' (p. 47) 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 reports (1997, p. 63) 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 Dublin⁴. 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: four papers were from individual academics (Pat Barker and Dónal Keating from NIHED, Edward Cahill from TCD and Pearse Colbert from UCD), one was a joint paper by Pat McCabe and Gerry McHugh from TCD and Peter Clarke from UCD, and the final paper came from Eamonn Walsh, an Irish academic then in LSE. 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 12 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. There were also delegates from four of the Republic's Regional Technical Colleges (Athlone, Cork, Galway and Waterford), which later became Institutes of Technology. This broad representation required that an important goal of any fledgling association would be to ensure the continued participation of accounting academics from the non-university sector.

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 south⁵. 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), which was founded in 1888 (Robinson, 1964, p. 87). Its foundation was in response to a petition for a Royal Charter, and of the 31 petitioners, 13 were from Dublin, 12 from Belfast (in what subsequently became Northern Ireland) and six from Cork (Robinson, 1964, pp. 85-6). When the Irish Free State was founded, the ICAI continued on an all-Ireland basis⁶. 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 and 25 March 1988, and the Association came into formal existence with the adoption of a constitution. Its objectives were simply stated as being 'to bring together academics from all parts of Ireland in order to advance teaching and research in accounting and related disciplines'. Already by the time of that first annual conference, the potential for the ongoing success of the Association was clear. The number of papers presented doubled to 12. 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 chairmen 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 persuading well-established academics from other countries to visit and provide workshops for members of the Association. This section of the paper looks at a number of these areas of the Association's activity, beginning with the annual conferences.

Annual conferences

After 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 1. 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 nine conferences taking place or planned after that in Coleraine, the Association will have returned to Northern Ireland only once, in 2004, to QUB. With the extensive relationships that have been created over almost two decades, however, there will be no doubt among the Northern Ireland institutions that support for a more frequent return would be immediately forthcoming.

Following that visit to Dundalk in 1996, other institutions in the non-university sector decided that they too would like to host a conference. In the eight years from 2000 to 2007, the conference will have visited four different Institutes of Technology: Dublin (in central Dublin), Waterford (in the south-east of the country), Tallaght (in west Dublin) and Tralee (in the south-west of Ireland).

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 response to institutional desire to stage a conference and persuasion from the Council when insufficient volunteers are coming forward.

An important element of each annual conference has been a plenary session featuring an invited speaker. Most of these speakers have come from abroad, about half from Britain (recent visitors included Peter Miller from LSE and Ron Paterson of Ernst & Young) and about half from the United States (recent visitors included Mary Barth of Stanford University and the International Accounting Standards Board, and Peter Easton of Ohio State). Occasionally, the invited speaker is from Ireland, as when the Comptroller and Auditor General addressed the Waterford conference in 2001.

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 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, in particular, some both from outside and from inside 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 I: MEMBERSHIP NUMBERS

Year ended	Membership	Year ended	Membership
31 December 1988	30	28 February 1997	170
28 February 1989	35	28 February 1998	186
28 February 1990	28	28 February 1999	125
28 February 1991	70	28 February 2000	123
28 February 1992	57	28 February 2001	163
28 February 1993	67	28 February 2002	129
28 February 1994	125	31 December 2003	171
28 February 1995	118	31 December 2004	113
28 February 1996	143	31 December 2005	155

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

Chairmanship

In the early years, the Chairmanship of the Association was invariably linked to organisation of the annual conference. Thus, Tim Barrett of QUB became the first chairman 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 chairmen in **Appendix 2** and the conference locations presented in **Appendix 1** shows that this relationship has been maintained in all but a few recent cases. However, it is considered important that 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 either the commitment to anchor the organisation of the conference, or the commitment to 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: young 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; 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 Chairman, a Secretary and a Treasurer and six ordinary members, with the possibility of co-opting two additional members. There has 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, from Northern Ireland universities, and from the non-university sector in the Republic of Ireland are shown in **Table 2**.

TABLE 2: AVERAGE REPRESENTATION ON COUNCIL

Institutions	Period	1988/89–1993/94	1994/95–1999/00	2000/01–2005/06
Northern Ireland universities		2.00 (20.4%)	2.00 (19.7%)	2.00 (18.5%)
Republic of Ireland				
– universities		5.17 (52.5%)	4.00 (39.3%)	5.00 (46.1%)
– non-university sector		2.67 (27.1%)	4.17 (41.0%)	3.83 (35.4%)

The two universities in Northern Ireland have each maintained one member of Council throughout the life of the Association. Most of the universities in the Republic which have large departments of accountancy have tended to do the same, giving five such representatives during most of the eighteen 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 each of the last six years, the Council has been made up of five from Republic of Ireland universities, two from the Northern Ireland universities, and four from the non-university sector in the Republic.

The pattern of representation discussed in the previous paragraph makes sense in terms of the numbers of academics and the nature of the institutions involved. Of the 345 Irish accounting academics listed in *The Irish Accounting Directory 2004* (IAFA, 2004)⁸, 191 (55.4 per cent) are in the non-university sector in the Republic, 109 (31.6 per cent) are in Republic of Ireland universities, and 45 (13.0 per cent) are in Northern Ireland universities. Teaching loads are much higher for academics in the non-university sector, so their involvement in research and the research-related activities of the Association has historically been lower. This is reflected in an under-representation on the Council relative to absolute numbers. Council representation of the universities north and south more or less mirrors their respective shares of the total number of university academics on the island.

There is regular turnover in the membership of 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, 60 different members have served on Council, with an average period of service of just over three years. Given the low turnover of staff in the universities in particular, this is a relatively 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' (IAA, 1988). In the subsequent Council meetings of 1988/89, arrangements for the conference and the journal were 'the dominant issues on the agenda' (IAA, 1989b). Importantly, Council minutes record (1989c) 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 Trust 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' (IAA, 1989a).

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' (IAA, 1989a).

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' (IAA, 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. 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 (IAFA, 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' (IAFA, 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 by the label *Research Seminars* (occasionally *Workshops*) which was used to distinguish them from the existing stream of seminars, are also considered in a subsequent sub-section. Obviously, the borderline 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 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 3** 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 have generally been 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 52, made up of 38 Irish-based academics, two British-based academics, 11 from a business background and one civil servant.

Seminars sometimes featured a variety of sessions. 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.

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 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 4**.

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 one particular third level institution), so inevitably the number of issues was reduced in later years. Nevertheless, under the successive editorship of Thomas Stone (Institute of Technology, Tallaght), Maeve McCutcheon (UCC), Tony Wall (UUJ), Antoinette Flynn (UL) and John Casey (Waterford Institute of Technology), the momentum of Niamh Brennan's initiative has been maintained, with two or three issues produced every year.

In recent years, the net cost to the Association of producing the newsletter has been significantly reduced by the sponsorship by the Institute of Certified Public Accountants 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 Waterford Institute of Technology in 2000. Subsequently, the website was redeveloped under the stewardship of Philip Hamill of QUB. Again, probably without any deliberate intention, the Association succeeded in moving responsibility for its activities between the three major constituencies.

Other activities

During 1993/94 the Council approved the preparation of two publications (IAFA, 1994a). 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 by Bernadette Shannon of the Dublin Institute of Technology. The 2000 edition was produced by Peter Clarke and Tony

Brabazon, both of UCD. The latest edition (IAFA, 2004) was edited by Breda Sweeney of NUI Galway and Edel Barnes of UCC.

In 1994, the Association became an associate member of the American Accounting Association and subsequently arranged to make a nomination to its annual Doctoral Colloquium. The first nominee was Ciarán Ó hÓgartaigh of Dublin City University, who has recently become an editor of this journal. Subsequent nominees are included in **Appendix 5**. 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 recently 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 awarded to Ann Marie Ward (then of UUJ) in 2004 and the following year to Mark Hutchinson of UCC.

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 22 papers presented. A similar process was undertaken the next year, with George Pogue and Michael Pogue of UUJ as editors; the resulting volume included 11 of the 23 conference papers. The final volume of *Proceedings* was edited by Seamus Collins and Keith Warnock of UCG; nine of the 26 papers from the Galway conference emerged from the reviewing and editing process.

In 1993/94, the Association decided to commit itself to a regular journal, and the Council eventually settled on the title *The 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 14 papers from the 26 presented at the conference. 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 of the journal for the next two issues' (IAFA, 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. They analyse the papers presented at the 1997 annual conference of the IAFA in terms of geographical origin, finding that 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. (At the 2005 conference more than 80 per cent of the papers originated from Ireland, with a smaller proportion than usual from Britain (perhaps reflecting the venue outside Dublin); however, the international contribution was also provided by authors from Canada, South Africa, France, Italy and the Netherlands.) Of the papers published in the *Review* in 1995 and 1996, 60 per cent came from Ireland, 15 per cent from Britain and 25 per cent from elsewhere. (Of the papers published in 2004 and 2005, more than 75 per cent originated in Ireland, but authors also came from the US, Canada, Britain, Australia, New Zealand and Norway.)

Notwithstanding their initial limited term of appointment, Noel Hyndman and Keith Warnock have been persuaded to remain as editors to the present; in 2004 the Council appointed Ciarán Ó hÓgartaigh of DCU as an additional editor. During 1998 the Council of the Association 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 at its various activities. The members of the editorial board are listed on page ii of this issue.

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.

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 widely published elsewhere. Another paper in the current issue (Hyndman, Ó hÓgartaigh and Warnock, 2006) explores how that trend has developed over the last decade and a half. 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.

THE CHALLENGES OF THE FUTURE

The potential problems facing the Irish Accounting and Finance Association as it approaches the end of its second decade are probably similar to those faced by any academic accounting association at the present time. The main challenge is the increasing pressure on academics to publish, and to a lesser degree to organise their teaching in a way that generates visible evidence of quality that can be assessed as part of an internal or external review. The differing forms that these requirements may take in Northern Ireland and the Republic, explored by Hyndman et al. (2006), cannot disguise the fact that the pressure is there. One potential result is a reluctance for academics to become involved in the activities of the Association, particularly tasks such as membership of the Council and willingness to lead Association activities such as seminars. The perception exists that these activities produce a limited amount of credit for tenure or promotion purposes; this perception can cause conflict for individual academics attempting to balance inclinations to good citizenship and collegiate behaviour with pressure to deliver measurable outputs in the more corporatist education environment of the twenty-first century. In its early years, the Association had the services of a cadre of established academics who were keen to build their departments and create a more research-focused culture within the Irish academic community. Paradoxically, their success might have allowed the development of a situation where fewer of the succeeding generation feel able to make the necessary commitment to the Association. The extent to which this has happened may be a subject for debate, but it is something the community needs to be conscious of.

Another potential difficulty is a diminution in the goodwill that has been called upon, from many established academics in Britain and the United States, in the shape of commitment to presenting seminars, attending conferences as plenary speakers, and contributions to the Association's other activities. Luckily, there has been no sign yet that such a diminution is threatened, and indeed many visiting academics have proved more than willing to return. The staging of the Annual Congress of the European Accounting Association in Dublin in 2006 certainly raises the possibility of an enhanced level of contribution from continental Europe.

The Association is not large numerically, and the level of activities which it can sustain from membership subscriptions is therefore limited. As a result, there has been a heavy reliance on the support of professional accounting bodies and other

sponsors, including the educational institutions themselves. The continuation of that generous support is essential if the range of activities is to be maintained.

Finally, there is the question of the balance to be maintained between what have been described in this paper as the various constituencies of the Association. It would be inappropriate to suggest that there is any evidence of a difficulty in this area. Visitors from outside Ireland, to the annual conference or to any of the other activities of the Association, often remark on the collegiate atmosphere of the Irish meetings. That is something that has been consciously worked on, whether in relation to the tone in which debates on conference papers are conducted⁹, in relation to discussions at Council about the location of and responsibility for Association activities, or in relation to any other sphere of the Irish academic accounting world. If this positive atmosphere can be retained, the future of the Association will be secured whatever short-term difficulties might present themselves.

APPENDIX 1

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	
2007	Twentieth	Institute of Technology, Tralee	

Conferences and locations shown in *italics* are planned at the time of writing.

APPENDIX 2

Association chairmen

Year	Chairman	Institution
1988/89	Tim Barrett	Queen's University Belfast
1989/90	Edward Cahill	University College Cork
1990/91	Anthony Walsh	Dublin City University
1991/92	George Pogue	University of Ulster at Jordanstown
1992/93	Keith Warnock	University College Galway
1993/94	Peter Clarke	University College Dublin
1994/95	Noel Hyndman	Queen's University Belfast
1995/96	Philip O'Regan	University of Limerick
1996/97	Brian Morris	Regional Technical College, Dundalk
1997/98	Bernard Pierce	Dublin City University
1998/99	Philip McIlkenny	University of Ulster at Jordanstown
1999/00	John Doran	University College Cork
2000/01	Noel O'Brien	Dublin Institute of Technology
2001/02	John Maher	Waterford Institute of Technology
2002/03	Pauline Willis	Dublin City University
2003/04	Martin Nolan	Institute of Technology, Tallaght
2004/05	Aileen Pierce	University College Dublin
2005/06	Antoinette Flynn	University of Limerick

APPENDIX 3

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	Ken Merchant	University of Southern California	DIT	CIMA
18/05/1996				
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	LSE	IT Tallaght	CIMA
10/04/1999	Patricia Fraser Eamonn Walsh	University of Aberdeen University College Dublin	DIT	CIMA
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	Waterford IT	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	UNSW/University of Western Australia	DIT	CIMA
21/03/2003	Robert Sack	University of Virginia	UCD	ACCA
22/11/2003	Paul Appleby Istemir Demirag	Director of Corporate Enforcement, Republic of Ireland QUB	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

APPENDIX 4

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, 01/04, 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

APPENDIX 5

IAFA nominated candidates on AAA doctoral colloquium 1997–2005

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 Saorin	UCD
2005	Sean Byrne	Waterford IT

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.

- 8 The *Directory* is compiled from material submitted by the various institutions, and may not be comparable across institutions. For example, in some Irish universities, departments of accountancy incorporate academics in the field of management information systems and these are included in the directory; in others, such academics are in a separate department and have not been included in the *Directory*.
- 9 The Council at its meeting on 17 April 1994 (IAFA, 1994b) 'agreed that the Chairman at each session should ensure a sense of fair play for all speakers'.

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