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Re-challenge to International Accounting and the Role of JAIAS

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Japanese Association for International Accounting Studies (JAIAS) was established on June 23, 1984, by 72 founding members. The membership has shown a drastic increase. At the inaugural meeting, the mission statement and the by-laws of JAIAS were approved. Professor Kyojiro Someya was elected as the first president of JAIAS. Other officers were also elected. The first annual meeting was hosted by Waseda University on December 8, 1984.

The mission of JAIAS is to promote the research of international accounting. In order to achieve this mission, annual meeting is held once every year, annual

report is published, and other activities are implemented. The topics of plenary sessions, like the harmonization or convergence with IAS/IFRS, had been determined to reflect the academic interest of the members. Developments had been observed in international exchange, including the invitation of prominent scholars from overseas and the cooperation with foreign institutions like IAAER.

It is expected that JAIAS will play key roles in strengthening the international accounting research and education, the dispatch of information to outside Japan, and the international exchange.