

Three decades of the Asia Pacific Interdisciplinary Research in Accounting (APIRA) conference: community building for transformation

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Abstract

Purpose – This study is a history of the APIRA Conference, first held in Sydney in 1995, as a catalyst for, and further development of, the *Accounting, Auditing and Accountability Journal (AAAJ)* Community. It addresses the advent and development of the APIRA Conference series, together with the related Emerging Scholars’ Colloquium (ESC) from 2001 and the linked Hall of Fame Awards from 2010. These strategies of the founding, and continuing Joint Editors, Parker and Guthrie, were designed for, and contributed to, interdisciplinary accounting research community building, concerned with demonstrating the value of scholarship of this ilk for transforming accounting and the world.

Design/methodology/approach – The investigation embraced APIRA surviving records, including annual editorials published in AAAJ between 1988 and 2017, other relevant literature, oral history interviews with the editors and reminiscences of delegates.

Findings – APIRA has contributed to generating, shaping and leading developments in global interdisciplinary accounting research. Recognised for innovation and interdisciplinary research community building, with a reputation for nurturing emerging scholars and recognising exemplary research leaders, AAAJ continues to challenge the status quo and stimulate innovative, engaging and inclusive scholarship for changing mindsets in accounting thought and practice.

Research limitations/implications – The study does not examine papers presented at APIRA nor ESC proposals or evaluate specific research published in AAAJ.

Originality/value – This historical study informs understanding of key drivers for stimulating, nurturing and developing the “AAAJ Community” and for instilling interdisciplinary accounting scholarship and its value for transformative purposes.

Keywords Accountability, Accounting, Auditing, Community, Interdisciplinary, Transformation

Paper type Research article

Introduction

The inaugural Asia Pacific Interdisciplinary Research in Accounting (APIRA) Conference (hereafter the “APIRA Conference”) [1] was held at the University of New South Wales (UNSW), Sydney, during 2–5 July 1995. Three decades later, in the lead-up to the APIRA Emerging Scholars’ Colloquium (ESC) and the Conference in Adelaide [2], respectively conducted on 1 July and during 2–4 July 2025 [3], a timely opportunity presented itself to prepare and present an historical account of the advent and development of the APIRA Conference for completion immediately after this event [4]. This study is timed to mark the 30th anniversary or “Pearl Anniversary” of this conference series, and follows, by a period of 37 years, the first publication of *Accounting, Auditing and Accountability Journal (AAAJ)*, in 1988



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by MCB University Press (later Emerald). The journal remains led by the founding Joint Editors, Lee Parker and James Guthrie. This is a remarkable achievement of leadership in interdisciplinary accounting research and publication in the Asia Pacific region, through which they have earned global appreciation as innovative leaders of interdisciplinary accounting scholarship. The editors acknowledge that AAAJ, as a leading journal in the sociological, critical and interpretative tradition, is “dedicated to the advancement of accounting knowledge through interdisciplinary, critical and historical perspectives” (Guthrie and Parker, 2012, p. 20).

Expressly, the objective of this study is to examine the emergence and development of the APIRA conferences and colloquia and Interdisciplinary Hall of Fame Awards connected with the AAAJ Community from 1995. The founding Editors, with others, are at the forefront of discussion and debates on “what counts for quality in interdisciplinary accounting research in the next decade” (Guthrie *et al.*, 2019, title). In simple terms, interdisciplinary is couched “as a way to extend accounting beyond a simple concern with financial markets and the shareholder perspective” (Pimentel *et al.*, 2023, p. 1). Interdisciplinarity is concerned with creating a world that is more just, equitable and socially and environmentally responsible and pursues challenges standing in the way of world betterment for a multiplicity of stakeholders.

According to Maran *et al.* (2023, p. 1) “interdisciplinary accounting research has sought to cultivate alternative perspectives on accounting, and to incorporate insights from other disciplines to investigate accounting practices in their social and organisational contexts”. This is necessary in studies in both the past and present and for accounting research of tomorrow (see, for instance, Hopwood, 1983, 1990, 1994, Carnegie and Napier, 1996, 2012; Carnegie and Wolnizer, 1996). Since the 1980s, alternative accounting research has taken a more interpretative and critical stance (Chua, 1986) and has been subsequently designated as “Interdisciplinary and Critical Perspectives on Accounting” (ICPA) by Broadbent and Laughlin (2013, p. 19). In broad terms, “interdisciplinary and critical perspectives” enable accounting *not* to be mistaken for, and misrepresented as, “a mere neutral, benign, technical practice” (Carnegie *et al.*, 2021a, p. 72, b). Moreover, the dated and tired slogan of accounting as “the language of business” has become an unthinking and narrow catch cry (Carnegie, 2022a). It has rather become myopic.

For AAAJ, interdisciplinary accounting research is at the nub of “embracing the full spectrum of the social constituency we are committed to supporting” as per the AAAJ “Statement of Scholarly Values” issued on 30 April 2025 and stated as “AAAJ values” on the journal’s Emerald website [5]. Interdisciplinary accounting researchers are being increasingly encouraged and supported to focus attention on demonstrating the value of accounting scholarship of the genre for transforming accounting itself and the world. The art, application and synthesis of theory is not, or rather should not be, the main agenda or prime aspiration of scholars aspiring to contribute to this literature. Instead, such scholars are encouraged to focus their research on accounting change and development as an enabler in transforming not just accounting, but evaluating its impacts, whether intended or unintended, for societal and environmental good and nurturing rather than harm and hindering.

Specifically, accounting can be a key and effective facilitator for shaping a better world for all of us, sustaining and improving our natural environment, and protecting Planet Earth. Unsurprisingly, the theme of the APIRA and AARN Joint Conference of 2025 was “The Value of Accounting in Transforming the World”, as the first APIRA Conference to be openly attributed an underlying theme to focus the minds and research of intending participants. This theme is consistent with, and encompassed by, the “aims and scope” of AAAJ, on its website:

Accounting, Auditing and Accountability Journal publishes leading-edge research concerning the interaction between accounting/auditing and their socio-economic, institutional and political environments. Through innovation in research design and issue analysis, we encourage critical investigation of policy and practice alternatives and of the impact of accounting on organisations, communities and society. Our mission is to expand both an understanding of and creative solutions to important accounting, auditing and accountability topics.

This mission additionally neatly accommodates a line of study by Carnegie, Parker and Tshauridu (CPT) and a team of collaborators, appearing in academic and professional accounting journals, on a definition of accounting for the early-to-mid 2020s and beyond, proposed in accordance with the underlying essence of accounting as a multidimensional technical, social and moral practice (see, for example, [Carnegie et al., 2021a, b, 2023, 2024a, b](#)) [6].

The APIRA Conference has been mounted every three years since 1995 until the advent and global spread of COVID-19 in early 2020: The first nine conferences in the series were held in Sydney, Australia (1995), Osaka, Japan (1998), Adelaide, Australia (2001), Singapore (2004), Auckland, New Zealand (2007), Sydney again (2010), Kobe, Japan (2013), Melbourne, Australia (2016) and again in Auckland (2019). The conferences have alternated between Australia and another country in the Asia Pacific region. Before COVID-19 emerged, the next APIRA Conference in the series was scheduled to be conducted in Wuhan City, China, in 2022, which did not eventuate due to the impacts of the global pandemic. Disappointing for many, including the organisers, this Conference, as became highly typical across this pandemic period, was unable to be held. Other journal-associated events, known as “APIRAOnline” and “APIRAOnline”, featuring scholarly presentation, deployed virtual communication technologies and operated during 2021 and are continuing. APIRA, therefore, was adapted to fit the global circumstances and remains an important and strong focal point of the AAAJ Community.

The remainder of this study is structured thus: Firstly, the question “what is the AAAJ Community” is answered. Then, a literature review is presented on academic accounting conferences, colloquiums and similar events, which remain operating. The third section is the research methodology section. As an historical study, the next five sections are summarised as: (1) the beginnings of the APIRA Conference; (2) an account of the APIRA conferences from 1995; (3) an outline of APIRA as virtual thought leadership forums arising due to COVID-19 from 2021; (4) an account of the APIRA ESC from 2001; and (5) The AAAJ Interdisciplinary Accounting Research Hall of Fame Award. In the penultimate section, personal reflections of certain convenors of APIRA conferences conducted until 2019, made on due reflection, with the benefit of the passage of time, are rendered. Concluding remarks and encouragement are provided in the final section.

What is the AAAJ community?

The AAAJ Community is more than a journal alone ([Carnegie and Napier, 2017](#); [Guthrie and Parker, 2017](#)). [Guthrie and Parker \(2017, p. 3\)](#) identified what they termed the “AAAJ institutions” (of which there were six in all identified). According to these authors, “these have gradually evolved as institutions that have grown and developed the AAAJ mission and community, and its contribution to the accounting research literature” ([Guthrie and Parker, 2017](#)). [Carnegie and Napier \(2017, p. 1642\)](#) explained, “these six AAAJ institutions provide different ways in which the interdisciplinary research in accounting, auditing and accountability for which the journal is renowned can be supported and encouraged”. Among these six AAAJ institutions are the triennial APIRA conferences [7], including the inaugural APIRA ESC, which was held in 2001 as part of the APIRA enterprise in Adelaide, and the journal’s Interdisciplinary Accounting Research Hall of Fame Award, acknowledging seminal lifetime contributions to interdisciplinary accounting research [8].

Importantly, in this investigation, the AAAJ Community is not based in a specific geographical location, such as a single city or a specific country; it is rather a moving place. This place is where the AAAJ Community gathers, renews and extends itself, no matter where or when, such as on a face-to-face basis or by means of online forums, and includes meetings of the editors and journal “Editorial Advisory Board” (EAB) members. Membership of the AAAJ Community is freely open to all.

Prior literature on the history of academic accounting conferences, colloquia

This brief literature review pertains to academic conferences and is linked to the development of certain academic accounting journals. Such academic conferences are part of the institutionalisation of accounting, particularly concerning research and innovation, broadly spread across contemporary and historical accounting. These typically arise by means of the academic accounting associations or more informal networks of scholars, accounting journals of national and international standing, and occasionally in the form of an “lecture series” (or similar term), such as delivered periodically by a specific university which may be with the sponsorship or support of an accounting association (Burrows, 2008; Richardson, 2008; Carnegie, 2017). These are often perceived and examined as strategies in the development of the discipline or in the development of a specialist research field, such as accounting history (Richardson, 2008).

Academic accounting conferences and colloquiums specifically associated with accounting journals are understood in this study as being instigated and positioned to develop the legitimacy and profile of an accounting journal and the genre of accounting knowledge inculcated. These events facilitate the advent and development of networks, both national and international. Where these events are considered successful across time, enlivening innovation of thought and awareness of the effects of accounting, they take on the positive attributes of a cohesive and committed community of supporters and participants actively connecting, formally and informally, across decades and beyond. This is apparent when PhD students of today, of emerging scholars’ colloquia, become active participants at tomorrow’s academic conferences, each associated with a specific journal, as part of their academic journey.

Only sparse prior academic research has focussed specifically on the advent and development of academic accounting conferences and colloquiums in this domain. What is more abundant in accounting literature are histories on a specific academic accounting association, often regionally located, such as the European Accounting Association, which includes coverage of the advance and development of an Association’s conference, colloquium and journal(s). Carmona (2002, p. 9), for instance, described his study, which outlined “the undertakings of the European Accounting Association (EAA) from its inception to the present”. When conducted and published, this academic research is positioned in the mould of accounting history research or as historical accounting research, even when these investigations are written to help inform the contemporary understanding of the accounting discipline. Carnegie and Napier (2017) rendered a historical account on the 30th Anniversary of AAJ itself, first published in 1988.

The written history of the American Accounting Association (AAA) appears in three separate volumes. As these historical accounts were all commissioned by the AAA, these works are “official” histories of the Association. The first examined the Association’s history across its first two quarters, 1916–1966 (Zeff, 1966); the second address the third quarter of the Association’s past (1966–1991) (Flesher, 1991) and the fourth quarter history, leading to a century of the Association (1916–2016) examines the period 1991–2016 (Miranti *et al.*, 2016) [9]. Collectively, these volumes of what may be termed “authorised” institutional history understandably provide insights into the accounting academy and profession in the USA from 1916 to 2016.

In a study of a similar ilk to this APIRA Conference series investigation, Carnegie (2017), for instance, examined the accounting conferences, colloquia and symposia of the New Series (NS) of *Accounting History* (from 1995), the international journal of the Accounting History Special Interest Group (AHSIG) of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) [10]. Carnegie (2017) termed these series as “integrated forms of discourse” (2017, p. 488, title) comprising “an integrated, multidimensional set of scholarly forums which have contributed to the international accounting history movement”. These forums involved positioning the *Accounting History* across countries as an international journal, periodically travelling widely, to develop an international community of scholars,

helping to create accounting knowledge and understanding of accounting past beyond the narrow reaches of accounting being perceived and taught as a mere technical practice (Carnegie, 1996, p. 5) [11].

Burrows (2008) wrote a history of the “CPA Australia – University of Melbourne Annual Research Lecture”, first presented in 1940 by Alex (later Sir Alex) Fitzgerald (1890–1969) and has been held annually to the time of writing. The Annual Research Lecture is accompanied by a formal dinner for the invited. In 2025, makes the continuous mounting of the 86th CPA Australia – University of Melbourne Annual Research Lecture [12]. According to Burrows (2008, p. 1), “the operative world is ‘continuous’”, as since its inception in 1940, this accounting research lecture has been held every year without fail, thereby becoming an institution due to the strong commitment of both organisations and all presenters in this Research Lecture series.

Such discrete histories, focussed on academic conferences, colloquiums and annual research lectures and similar periodic accounting events, are indeed scarce. Relatedly, two historical accounts have been published on the Accounting Hall of Fame Awards. The most recent editions of such histories were published around the time of writing by Burrows (2024) and Richardson (2025), relating, respectively, to the Australian and Canadian Accounting Hall of Fame Awards (also see Burns and Coffman, 1976 pertaining to such awards in the USA).

Research methodology

This study aligns with the 30th anniversary of the APIRA Conference and is preceded by Carnegie and Napier (2017), who examined the same anniversary period of AAAJ itself; the underpinning referred accounting journal on which the APIRA Conference was founded and remains based upon. Both studies adopt historical research methodology. In this study, set in the archive and deploying oral history, particularly interviews of the founding Joint Editors of AAAJ conducted as input for Carnegie and Napier (2017) and this, back then, future associated study was considered desirable at that time. Relevant literature was utilised, including the annual editorials published in AAAJ from 1988 to 2017, as well as APIRA notifications and updates appearing in the journal in the lead-up period to the event.

Lee Parker, fortunately, maintains extensive records of APIRA and of AAAJ, which are housed in his Adelaide CBD office. Many of these surviving APIRA Conference records are held in printed, hard copy form, except for the inaugural APIRA Conference. This collection has been carefully gathered and maintained since the mid-to late 1990s. James Guthrie also regularly provided certain records, upon request, in undertaking this APIRA historical study. During the lead-up to mounting the 2025 APIRA and AARN Joint Conference, conducted in conjunction with the “Alternative Accounting Research Network” (AARN), three past convenors of APIRA conferences (Markus Milne, Katsuhiko Kokubu and Chris van Staden) [13] who provided some written reflections and impressions of APIRA to Lee Parker on his request. As Convenor of APIRA 2016 in Melbourne, I incorporated some personal reminiscences at the request of an anonymous journal reviewer. Some of these comments have been drawn upon in this investigation, with permission.

In addition, Lee Parker was also requested to provide some reminiscences on APIRA methodological developments by the writer. Furthermore, reminiscences from a total of 14 scholars of the AAAJ Community from the early days of the APIRA Conference series, who were not subsequently convenors of APIRA conferences, were requested for inputs for this study of their recollections, particularly of contributors during the first decade of its surfacing and operation. The 12 responses provided under this request were each unique personal remembrances to add to the completeness and flavour of this historical account [14]. These personal reminiscences, discernibly written genuinely and keenly, were added to add colour to this historical account of the AAAJ Community.

The writer visited Adelaide for several days in January 2025 to examine these records for this study and has a track record of active participation at APIRA events, but not all.

Information and insights were also derived from several surviving past convenors of APIRA conferences [15]. These processes typically involved the subsequent posing of questions from the initial responses provided. The assistance of Gloria Parker and Rainbow Shum, as longstanding contributors to the administration of AAAJ, was importantly available in conducting this study.

In undertaking this study, the writer may be classified or recognised as an “insider” rather than an “outsider”. The former recognises the author’s long association with and broad experience of AAAJ and APIRA, with the ESC, and the other AAAJ institutions. The writer, however, considers the insider classification as due to belonging among the AAAJ Community. Moreover, it is not possible for a researcher who belongs to a journal’s scholarly community to be labelled an outsider. It is on this insider basis that this history has been prepared on an honorary basis.

Beginnings of the APIRA conference series

Academic conferences and scholarly journals often progress into the future together. This is not a new phenomenon. Their pathway to an impactful future for any international academic journal is to develop a community of strong supporters around a journal, including reviewers (Carnegie and Napier, 2017, pp. 1643–1644). Guthrie and Parker (2001) first emphasised in AAAJ the importance of a “community” in the pages of AAAJ, when they acknowledged the “commitment and support of a community of scholars stretching around the globe”. Thereafter, in the 17th year of AAAJ, they attributed a term to this global community, in the context of AAAJ “for research employing “interdisciplinary perspectives on accounting auditing and accountability (IPAAA)” (Guthrie and Parker, 2004, p. 7). This was called the “IPAAA movement” (2004, p. 8) and the “IPAAA project” (2004, p. 9). Both alternative terms appeared in a subsequent AAAJ editorial by Milne *et al.* (2008, pp. 118, 121). In an editorial published in the following year (Parker and Guthrie, 2009, p. 5), referred to “AAAJ and its community”. Two years later, in the journal, the first specific comment was made on the development of the “AAAJ Community” (Parker *et al.*, 2011, p. 12), which had been the focus of Guthrie and Parker prior to the conduct of the 1st APIRA Conference in July 1995 at the UNSW. Plenary addresses were not presented at this inaugural conference.

The founding editors stated that “this is the inaugural interdisciplinary research in accounting conference to be held in the Asia Pacific and is planned to become a major event in this region” (Guthrie and Parker, 1995, p. 30). Subsequently, Frost (2007, p. 110, title) commenting on “social accounting research” stated, since 1995, “we have seen a remarkable change and broadening of the landscape for new researchers to present ideas”. Frost (2007) added that this commenced with the inaugural APIRA Conference in Sydney, at which Frost was a participant.

International conferences provided further impetus to the development of alternative views of accounting (Hopwood, 1980; also see Broadbent and Laughlin, 2013; Roslender and Dillard, 2003; Maran *et al.*, 2023). Guthrie and Parker were aware of the success of the pioneering conference of *Accounting, Organizations and Society* (AOS), founded by the late Anthony Hopwood, first held in 1979, which paved the way of other conferences of the genre, including the continuously held triennial “Interdisciplinary Perspectives on Accounting” Conference (IPA Conference), since its inception in 1985 in Manchester, UK – the initial home city for the IPA Conference. This inaugural CPA Conference was mounted under the convenorship of David Cooper and Trevor Hopper (Gendron and Baker, 2005) [16].

The IPA Conference, however, once established was often informally dubbed the “AOS Conference”, initially operating out of Manchester [17]. In an oral history interview, Parker made the case clear that a trend had commenced and stated: “the APIRA Conference got developed and we said, oh well why not, that’s a good idea”. Moreover, “we saw the IPA as absolutely an AOS shop” (Parker, 2016) [18].

Parker (2016) also emphasised the major perceived key difference in his view between the IPA and APIRA conferences, the latter series commencing 10 years later, stating:

Of course, our [APIRA] conferences were much different, because we saw the AOS conferences as sort of an elite small specialist hand-picked, you know, the gathering of the anointed. We decided that we wanted AAAJ's conference to be a big inclusive conference that built the community and particularly got the senior scholars together and then attracted the emerging scholars and initiated them into the community and encouraged and built them. And so that was always a very, very important role. You know, the conference yes it was a AAAJ badging mechanism, no doubt about it, but its prime role was interdisciplinary research community building.

The first APIRA Conference in 1995 (described as “APIRA 1995”) was organised by James Guthrie. In his oral history interview, Parker (2016) made this abundantly clear, stating:

James ran the first Sydney APIRA. And he really took major responsibility for that. I'd never run conferences before. . . . He built the whole thing and he ran it. I came along and helped but he was the big prime mover.

Reminiscences of the joint Founding editors of AAAJ on the first mounting of APIRA were called for in the preparation of this study. Guthrie (2025) recalled how he was advanced a sum of \$5,000 from his employer at the time, the UNSW, to be refunded from Conference income, particularly registration fees and provided a shout-out to Prof Ken Trotman for this support, as Head of School, 30 years previously. Parker recalled that attendees broadly included AAAJ EAB members and colleagues from Europe, the UK, the USA and most delegates participating from Australia and New Zealand. Each of Guthrie and Parker had different reminiscences of how many delegates participated, with a form of agreement, with input from Carol Tilt [19], who was in attendance, reached to estimate the audience at between 50 and 60 delegates drawn from 8 to 9 countries in preparing this historical account. Parker (2025a) recalls an important episode in the conference relating to a paper presentation by Warwick Funnell, published subsequently in AAAJ, in which Funnell (1996) led a high-profile defence of narrative accounting history and made an argument for both “traditional accounting history” (TAH) role alongside the newly emerging “new accounting history” (NAH) [20].

Relating to APIRA 1995, Guthrie (1996) wrote, “despite its modest beginnings – with some sessions reportedly attended by only a few delegates – the 1995 APIRA Conference laid the groundwork for a significant academic community”. Concerning the naming of the inaugural conference, Guthrie (2025) advised that APIRA, as the name chosen for the series after a consultative process, served to connect the interdisciplinary research in accounting orientation to the Asia Pacific region, where AAAJ was leading the field. Moreover, the IPA was essentially catering for the European region, including the UK home base, under the AOS umbrella.

Thereafter, the new journal, *Critical Perspectives on Accounting*, established in 1990, was a driver of the Critical Perspectives on Accounting (CPA) Conference. This forum was initially known as the Critical Perspectives on Accounting (CPA) Symposium held in New York City, focussing more generally on the North American region. The term CPA Conference was in common use by April 1999 (Tinker, 1999a, pp. 3–4) in a Report to the Public Interest Section of the American Accounting Association (AAA) [21]. Histories of these other two Northern hemisphere interdisciplinary accounting conference series have yet to be conducted and published.

While AOS, AAAJ and CPA, as a triumvirate of journals, were front-runners in the advent of institutional support for what has, more recently, been termed “Interdisciplinary and Critical Perspectives on Accounting” (ICPA) and the “ICPA Project” (Broadbent and Laughlin, 2013, p. 19; also see Laughlin, 2016; Carnegie and Napier, 2017). The three series of ICPA conferences, rotating around the globe, and the resulting networks of scholars, necessarily continued the building of strong institutional support by facilitating community building for this genre of research and publication. According to Broadbent and Laughlin (2013, p. 28),

“the development of AOS, AAAJ and CPA and the associated conferences, are key to understanding the emergence and development of the ICPA Project”.

On the other hand, the differences between these three-conference series are more than regional deployment and operation. According to [Parker \(2016\)](#), the AAAJ Community is akin to a “broad church”, stated in his words:

APIRA has become a brand which is like a signpost for the community and everybody’s got probably their own interpretation of what it is, but as long as they know what it is. And, of course, we’re so broad scope that we can accommodate multiple interpretations of who we are and what we do. We’re not precious about being the critical project.

[Guthrie \(2016\)](#) specifically stated AAAJ “was a broader church” in comparison with AOS. He added, “we didn’t want to be a journal that received submissions of only AOS rejects, so we selected wider fields, for instance, in social and environmental accounting”. He emphasised that “CPA wanted to be different from AOS and they wanted to be different from AAAJ”.

On undertaking this study, it was broadly recognised by interdisciplinary accounting research scholars that AOS, AAAJ and CPA are not carbon copies of each other. The clearly designed conference titles of each journal reflect these inherent differences and remain truthful to accounting alternative research, and faithful to the initial specifications of their purposes and agendas of their founding editors. For AAAJ, this depicts the continuous editing of the journal by the founding editors. Notably, [Guthrie \(2016\)](#) urged fellow scholars in accounting “to be optimistic in their approach to research but also to not take a narrow view of the world – being truly interdisciplinary means that we can make a difference” (2016, p. 8).

APIRA conferences from 1995 to 2025

The 10 APIRA conferences conducted between 1995 and 2025, on a triennial basis, were mounted across a total of four countries in the Asia Pacific region: Australia, Japan, New Zealand and Singapore. Five of these conferences were held in Australia: Sydney (twice), Adelaide (twice) and Melbourne; two in Japan (Osaka and Kobe); two in New Zealand (both in Auckland); and in Singapore (once). All were held in the capital or major cities. The ESC became an integral and vital part of APIRA in Adelaide in 2001, which was mounted in the home city of Lee Parker in South Australia. In his oral history interview as a subject, [Parker \(2016\)](#) confirmed this initiative, stating, “because I was running the Adelaide one”.

On the naming of the Colloquium, as the “Emerging Scholars’ Colloquium”, [Parker \(2016\)](#) explained the rationale employed:

... we [the founding editors] were the ones who invented, I claim, the Emerging Scholars’ Colloquium label which other organisations later picked up on ... because we didn’t want it just to be for doctoral scholars. Because we’re trying to build community let’s pull a figure out of the air, let’s say anybody who’s finished a PhD in the last five years particularly lecturers, young lecturers, it would be great to get them in the colloquium as well because they need lots of help. And so that was ... we immediately redefined it for that first colloquium.

Attention is drawn to [Table 1](#) for key summary details of all 10 conferences during this period [22]. This table provides a summary of the following key particulars of each of these iteration: Dates held, APIRA Convenor(s), Attendance (approx.) and the numbers of Countries represented and Papers on program (excluding plenary speakers) [23]. By far the most prominent and consistent sponsorship partner of the AIPRA Conference has been CPA Australia, previously known as the Australian Society of CPAs (ASCPA). This support has been important to the success of the conferences the association has supported, valued by participants and widely appreciated.

Table 1. APIRA conferences held between 1995 and 2025

No	Dates	Location	Convenor(s)	Attendance (est.)	No. of countries
1	2–5 July 1995	Sydney	James Guthrie	50–60	8–9
2	4–6 August 1998	Osaka	Hiroshi Okano	160	15
3	15–17 July 2021	Adelaide	Lee Parker	190	More than 12
4	4–6 July 2004	Singapore	Lee Parker/Low Aik Meng	250	More than 15
5	8–10 July 2007	Auckland	Markus Milne	260	More than 15
6	11–13 July 2010	Sydney	James Guthrie	180	19
7	26–28 July 2013	Kobe	Katsuhiko Kokubu	350	30
8	13–15 July 2016	Melbourne	Garry Carnegie	335	28
9	1–3 July 2019	Auckland	Deryl Northcott/ Chris van Sladen	300	More than 20
10	2–4 July 2025	Adelaide	Wei Qian/Amanpreet Kaur	200	27

Source(s): Author's own work

Table 1 depicts several key facts relating to these conferences. The majority were held in July, with only APIRA 1998 held in a different month in Osaka, being at the peak of the Japanese summer in early August.

The best attended of these conferences, based on available records, was APIRA 2013 held in Kobe ([Kokubu, 2013](#)). There was a large representation by scholars in Japan and a strong representation of participants from various countries. Interestingly, it was at this conference that the book, entitled *Accounting Control and Controlling Accounting: Interdisciplinary and Critical Perspectives*, by Jane Broadbent and Richard Laughlin ([Broadbent and Laughlin, 2013](#)), published by Emerald Group Publishing, was officially launched to much fanfare. As a plenary speaker in Kobe, the author recalls being both surprised and delighted to be invited, along with the other plenary speakers, to officially open the Sake Cask, known as the “Kagami biraki” ceremony, to be taken at the Gala Dinner.

The remainder of this section is in the format of four subsections. These are as follows: remembrances of delegates; plenary presentations and publications; an “accounting is exciting” story, and a summing-up of the most recent APIRA Conference in Adelaide. On the conclusion of the 2025 APIRA and AARN Joint Conference, as officially known, this study was finalised and subjected to further formal peer review for publication in *AAAJ*.

Remembrances of delegates

Speaking of remembrances, 12 longstanding delegates of APIRA conferences of 14 in all who were invited to share reminiscences. These scholars happily provided written recollections, in the form of notes of these events, including their first APIRA Conference participation. This is not a request for a report or a short essay, but rather an elucidation of their memories of the APIRA Conference series.

Two of these 12 scholars participated in the inaugural APIRA. Carol Tilt recalled what the academic community meant to her at the 1995 APIRA. As a newly appointed associate lecturer and PhD student presenting at this inaugural conference, she had only recently met Markus Milne, who sat with her in Sydney, going over the discussant's comments, as provided in advance, and then he attended the session to support her despite a very well-known speaker concurrently presenting as she presented. This interaction was the start of a friendship of 30 years. Tilt's standout memories of conference series were witnessing five of her own PhD students who “cut their teeth on APIRA conferences”, just as she did ([Tilt, 2025](#)). Participating in all conferences conducted since 1995, she further advised that APIRA provided many friendships that have developed over her academic career. Trevor Wilmshurst also participated

at APIRA 1995 recalling, in similar terms, APIRA as a great conference facilitating the meeting of fellow researchers and instrumental in establishing long-term relationships with other scholars. He believes APIRA provides a key opportunity to tune into new, cutting edge and often different ways of appreciating and understanding about issues and concerns (Wilmshurst, 2025).

According to Cheryl Lehman, “comradery, support, laughter and growth are memories of APIRAs over the decades. A place to be enhanced and developed as an evolving researcher in the early days of my academic career. . . . APIRA has been decades of vibrant connection, innovation, humor, respect and friendship for which the community it fostered is surely grateful” (Lehman, 2025). Trevor Hopper first participated at APIRA in 1998 – the first in this series to go beyond English-speaking shores; “it was a resounding success and marked how this collaboration began to create a network of scholars worldwide seeking more critical, environmental and socially oriented forms of accounting” (Hopper, 2025). Charl de Villiers most found memory of this same Conference related to the Japanese cuisine, attending Osaka from South Africa, advised that his unfamiliarity with the local cuisine being “caught out several times by each of 1) the lovely guacamole that turned out to be wasabi and 2) the lovely piece of smoked salmon that turned out to be pink ginger” (de Villiers, 2025). Niamh Brennan initially participated in APIRA in 2004, which was “my first (of many) exposures to the warmth and collegiality of the AAAJ community” (Brennan, 2025). Following her plenary presentation, as recalled by Niamh, there was a delegate who approached her and said, “Your presentation was completely over the top – perfect for a plenary presentation!” (Brennan, 2025).

Eiichiro Kudo and Manabu Sakaue were members of the organising committee of the APIRA 1998 and 2013, held in Osaka and Kobe respectively. Kudo found these conference experiences to be very inspiring. In 1998, it was his very first experience attending an international academic conference, and he found the advanced theories and methodologies that underpinned many of the presentations at APIRA to be a profound source of inspiration. Sakaue was central to the development and management of the APIRA 1998 website and designed and built the website for APIRA 2001. In looking back, Sakaue (2025) considered that the “APIRA Conference was on the cutting edge of technology from the outset”, while Kudo recalls recognising that accounting research grounded in qualitative approaches was intellectually demanding and acknowledges that APIRA “remains a profoundly significant forum where scholars come together to engage with the evolving nature of our field” (Kudo, 2025).

Mark Christensen’s first APIRA Conference was in Osaka, too. His strongest memory is that it was such a remarkably welcoming event. The hosts were so thoughtful and organised, with all the participants both friendly and collegial, and one who particularly stood out for Mark, was Hiroshi Yoshimi, who later became an Executive Vice President of Hokkaido University. Christensen and Yoshimi developed a strong relationship, co-authoring four journal articles and three book chapters. APIRA conferences became a place to reunite until Hiroshi passed away in 2023. Of pertinence, for the purposes of elucidating AAAJ Community development, is that Hiroshi’s eldest daughter, Aki Yoshimi (an Associate Professor), presented her research in Adelaide at the APIRA and AARN Joint Conference, 2025 – her first international conference beyond Japan. This is a “remarkable piquancy”, according to (Christensen, 2025), of APIRA crossing over generations in the same family.

Christopher Napier’s first APIRA Conference was in Adelaide in 2001 and recalls the lively musical entertainment at the Gala Dinner. At APIRA in Singapore in 2004, he was feeling “very out of date as I’d brought my presentation on a floppy disk rather than on a USB drive” (Napier, 2025b, c). Sandy van der Laan, outlined her two most vivid memories were as a wide-eyed junior scholar at her first-ever accounting conference in Adelaide, when “Reg Mathews unknowingly gave a very good impression of Alfred Hitchcock” and 15 years later in Melbourne, when Lee Parker “arrived unannounced at the APIRA Gala Dinner ‘kilted’ up playing the bagpipes” (van der Laan, 2025).

Lee Parker, as convenor of APIRA 2001, arranged for Sue Llewellyn to be a plenary speaker in Adelaide. He provided the following key illustration of when the AAAJ Community looked to its research leaders with alternative viewpoints, ultimately making significant contributions to the accounting research literature. Parker (2025b) reminisces thus:

This was a period when particularly critical accounting researchers (and others) were very focussed on requiring papers to be motivated and framed by recourse to macro-theories such as Marxian based, Habermasian based, and others. Some emerging scholars began to complain that they felt this was a narrow, confining requirement and asked whether surely there were alternative approaches to framing research papers. Sue agreed to make a presentation outlining a range of alternative ways of theorising studies and papers. This proved to be a very popular keynote and indeed immediately after that presentation, a group of younger scholars sat at lunch with her to ask further advice.

The APIRA plenary speaker subsequently developed a full paper published in AAAJ on the range of theory alternatives available, which continues to be popular and well cited (Llewellyn, 2003). Parker (2025c) also recalled ongoing polemical discourse across multiple conferences in the series about the virtues of qualitative methods versus the dominant positivist quantitative method pervading accounting research in the literature.

To Carolyn Cordery, APIRA has always been such a highlight in the field of accounting conferences due to its openness to new ideas. She recalls the APIRA Conference of 2007, held in Auckland, particularly the “outstandingly huge storm that blew through” (Cordery, 2025). She also remembered having deep discussions at the Gala Dinner with Kerry Jacobs (1968–2018), stating “what a wonderful guy” (Cordery, 2025) [24]. APIRA 2010 in Sydney, according to Cordery, was memorable because of the various plenary addresses featured, especially the plenary address by Jane Broadbent.

Plenary presentations and publications

APIRA conferences are renowned for featuring a sizable number of plenary presentations, which grew in number across time as the conferences continued following the conduct of APIRA 1998, with a maximum of seven plenary presentations mounted at APIRA 2010. Appendix 1 summarises the following key particulars of the APIRA conferences in the pre-COVID-19 period: Names of plenary speakers, Titles of presentations, Countries of residence at time of presentations, Publication details where plenaries were subsequently published as articles or book chapters, showing their authorship and the years of publication. It is possible to provide this information for the APIRA and AARN Joint Conference, 2025, as the proceedings have only just recently been completed. The titles of the plenary addresses appearing on conference programs are shown in this Appendix. Various publications appeared, some of which had been retitled, often with minor changes on publication (as shown in the references).

Across the eight APIRA conferences from APIRA 1998, where plenary presentations were first made in this conference series, there have been 37 plenary addresses in all, as shown in Appendix 1. One of these presentations, by Clinton Free at APIRA 2019 in Auckland, generated two publications (Charlopova *et al.*, 2020; Andon and Free, 2025). Of this total of 37 presentations, a total of 15 (41%) were not published. Therefore, 22 plenaries resulted in publications, either as articles or book chapters, with one plenary published as one of each type. Of these 23 publications in all, 21 appeared as journal articles and two as book chapters (Charlopova *et al.*, 2020; Dumay, 2024). Of the journal articles, 16 were published, unsurprisingly, in AAAJ (70%) and the other five articles appeared in the following journals, namely one in each of *Accounting and Finance*, *Contemporary Accounting Research*, *Corporate Governance: An International Review*, *Current Sociology* and *Journal of Accounting and Organisational Change*.

Of the 16 AAAJ articles that had an airing at APIRA before publication, 7 of these pertained to APIRA 2007 in Auckland, where all 7 of the plenary addresses were subsequently published in a single issue of AAAJ, specifically Vol. 21, No. 2 (Milne *et al.*, 2008). This was the only instance of all plenaries at an APIRA Conference appearing in AAAJ en masse [25]. Of the

plenary speakers at APIRA 2001 in Adelaide, none of these were subsequently published their plenary address. The “publication dividend” after APIRA 2004, 2010, 2013 and 2019, with only one of the plenary addresses being identified in each instance, as subsequently published in AAAJ.

Of the other five refereed journals in which plenary addresses were published, each of these outlets published a single APIRA Conference plenary address. The other two plenaries were published as book chapters. It is noteworthy that none of these plenaries were published in the other two renowned accounting journals in interdisciplinary and critical perspectives of *AOS* and *CPA*, indicating a strong APIRA plenary speaker loyalty to AAAJ. This has occurred despite the AAAJ/APIRA underpinning principle of allowing all presenters of APIRA papers the complete freedom to publish their conference presentations in any journal or other publication outlet. Moreover, there exists a related openness to allow other journal editors participating in APIRA conferences to encourage submissions to their journals.

An APIRA “accounting is exciting” story

There is a little-known story relating to 7th APIRA, which stems from the formal announcement of the 8th APIRA – the next upcoming conference in the series – at the Gala Dinner in Kobe. The convenor of the next APIRA was invited to the podium to publicly announce, for the first time, Melbourne as the upcoming host city of the next APIRA in July 2016. In making the announcement of the next host institution, one of the presentation slides, intentionally stated “Accounting is exciting”. This subsequently became a discussion point, even if not widely known previously, the nature of which is now briefly outlined.

A conference delegate at the Gala Dinner, Colin Dey, picked up on this phrase and stated shortly later, on 6 August: “no really. Or, as Garry Carnegie himself put it, And why not?” (Dey, 2013a). The commentator continued, stating “I googled the phrase Accounting is exciting” to see if anyone else had used [it] . . . and in what context. I then come across a set of PowerPoint (PPT) slides by none other than Ross Watts (he of Watts and Zimmerman positive accounting theory fame/infamy)”. Dey (2013a) then gave the Watts interpretation of why accounting is exciting: “because it can be used to mislead”. Dey proceeded, stating I don’t know if that’s what Garry Carnegie meant in his marketing pitch, but perhaps the slogan is a good one after all. Two days after, on 8 August, Dey (2013b) reflected again on the slogan from the perspective of Watts:

It’s nice to see Ross Watts acknowledge the subjective, partisan nature of accounting, but at the same time, Watts has arguably done more than most to prescribe the sort of hypothetic-deductive, neo-classical economic perspective that has largely ignored the sort of qualitatively/interpretative/critical accounting research which has been exploring the question of how and why accounting misleads for the last 30 years or so.

In the context of this study, these comments of Dey, made on reflection during the days after APIRA 2013, are pertinent in emphasising that a conference, while closed, does not end when all the delegates walk out the door of the venue on their way home by various means of travel. Learnings and the connections made stay with the delegates (i.e. with “we”, the participants). They are indeed not easily lost or discarded. Historical researchers can gather and provide such insights for reflection by current and future generations.

2025 APIRA conference: Adelaide

The next held APIRA Conference, after a global pandemic gap of six years, following the second Auckland conference of 2019, returned to Adelaide, South Australia being conducted in early July 2025. This event was mounted in conjunction with the AARN as the “APIRA and AARN Joint Conference, 2025”. For the first time since its inception, the APIRA Conference was thematic, with the adopted theme of “The Value of Accounting in Transforming the

World". The rationale for this combined "APIRA and AARN" gathering is stated on the host's website (University of South Australia) as follows:

More recently, the APIRA community has joined the AARN community to bring the conversation to the next level while providing an international forum to discuss and debate on the critical role of accounting in shaping a more equitable, inclusive and sustainable world [26].

This Adelaide joint conference was conducted in association with AAAJ, CPA and *Accounting Forum*. The branding and marketing of the host institution, the University of South Australia, stated, on the same website, "we will celebrate 30 years of the success of APIRA" and, in the process, embrace a new generation of scholars "to make a real change to transform our world of sustainability" [27].

Globally, regionally and nationally, it is timelier than previously for the interdisciplinary accounting research community to be strongly concerned with demonstrating the value of accounting scholarship of the genre for transforming accounting and the world. The art and application of theory is argued not to be the main agenda of interdisciplinary accounting research in the mid-2020s, although theoretical perspectives remain of importance in better understanding human behaviour, which is the fundamental driver of accounting in our world. Accounting for shaping a better world is regarded as "the new modern" or enabler of accounting, aspiring to reach out to stakeholders towards attaining its full potential. Transformation requires accounting thought and practice "to serve 'the public interest'" (Carnegie *et al.*, 2024a, b). Readers are not to be mistaken, this proactive, transformative approach for an aspirational, potential-reaching accounting for tomorrow is not couched as an argument against theorising. Rather, the major proposition and prime emphasis of accounting practice, education and research is to convincingly establish and reaffirm "the value of accounting in transforming the world".

The five plenary speakers and the titles of their respective presentations as delivered in Adelaide in 2025 are listed below (in the order of presentation):

- (1) Stefan Scheltegger, "Accounting and reporting for radical sustainability transformations: outlook for research and management"
- (2) Philomena Leung, "An interdisciplinary approach to professional certification in accounting"
- (3) Charl de Villiers, "Sustainability accounting and digital technology"
- (4) Ileana Steccolini, "Democratic backsliding and the role of public sector accounting: exploring the potential and risks of accountee-abilities"
- (5) Ataur Bebel, "Three decades of social and environmental accounting research in developing countries: some reflections"

Of these plenary speakers, Steccolini had served in this role at APIRA 2016 in Melbourne. At the Gala Dinner, the writer (who first participated at APIRA, 1998 in Osaka) was part of the 30th anniversary celebrations of APIRA and presented a scaled-down version of this study to the relaxed diners of the AAAJ Community gathered in Adelaide. As a "take home" of this address, the following text was displayed on the final PPT slide:

Accounting and accountants moving to the future [title]: To paraphrase the late JFK – Don't ask what accounting can do for you; ask yourself what you can do for accounting in shaping a better world (Carnegie, 2025b; see also Carnegie *et al.*, 2024a, p. 26).

The APIRA ESC was also a success, gathering around 40 emerging scholars from a total of 15 countries who presented their research proposals, including three of the participants who made virtual presentations [28]. The Panel of 11 Faculty members were from a total of five countries. The Colloquium concluded with networking refreshments and dinner for the emerging scholars and faculty members.

APIRA virtual thought leadership forums arising from 2021

With major international disruption and uncertainty caused by COVID-19 from the early time of the worldwide spread of the pandemic in early January 2020, there was no aspect of regular living and involvement not impacted by this disease. International conference activity and participation were not exempted from the protocols and rules adopted for restricting human engagement in communities in the era of isolation, which quickly emerged. This was a period of international crisis – a health crisis – of massive proportions, one the world had not witnessed since the global onslaught of the Spanish Influenza of 1918–19. International conference series, such as APIRA, were unable to continue in the regular face-to-face format, to which the world had become so accustomed. Apart from cancelling or deferring conferences and similar events of the kind in the early days of the pandemic, the option of conducting online meetings and gatherings, using the latest available technologies, emerged as a means of continuing engagement in communities and organisations.

APIRA virtual or online forums were designated as concerned with stimulating thought leadership in periods of little personal travelling to face-to-face events, especially based on adopting an express theme for each forum mounted using typically between 2 and 4 panellists, and averaging three members each, as specialist presenters on the designated theme. These forums were also established to help and retain and continue to develop the “community building” mission of Guthrie and Parker, the founding and ongoing Editors and to help in maintaining the publication momentum and continuing to enhance the quality of AAJ. These forums were technologically managed and supported by Indrit Troshani, in his role as “Associate Editor for APIRA” and have been of two types. First, mounted was the Thought Leadership Platform, commencing in 2021, which was entitled “APIRAOnline” (with “Online” as the specific platform name, based in Singapore). The second and ongoing series, carried on under the “APIRAOnline”, deploys the Zoom platform. All the events conducted in these series, held on a continuous basis, were operated by virtual means [29]. Both sets of events proved to be popular within the AAJ Community, resulting in consistently healthy participation.

Under the APIRAOnline mode, there were six events mounted in all: three in 2021 and again in 2022. In late November 2022, an announcement was made of two further events that were scheduled to be conducted in 2025 (Parker, 2022). Shortly after, around mid-January 2023, a communication was issued on “the immediate cessation of the APIRA thought leadership webinar series” (Parker, 2023). The reason provided was “due to the liquidation of the Singapore based web platform company through which the APIRA webinars have been conducted” (Parker, 2023). Hence, this call was unavoidable in the event of provider discontinuation. The initial webinars in the APIRAOnline platform occurred on 15 November 2023. This second, rejigged, series was similarly focussed on thought leadership on a thematic basis. It continued across 2024–2025 with a virtual webinar held in April 2024 and another in April 2025. To meet available evidence of demand, others of the genre are planned for mounting in future.

The APIRAOnline platform produced superior reports on delegate participation than the Zoom-based APIRAOnline. Across the six forums held on APIRAOnline, overall data showed there were 43 countries represented among the delegates, drawn heavily from the following country blocks: Australia/New Zealand/Pacific, 31%; Europe, 29%; UK, 25% and Asia, 9.3% (Parker, 2025a). In total, this collective of countries comprises 94.3% of all. For Asia, the predominant countries were China, Japan, Malaysia and Indonesia, comprising almost 60%, in approximately equal proportions of the overall Asian representation (Parker, 2025b). The registered participant log-on level of these APIRAOnline forms, on average, was determined as at least 60% who connected with these events.

Relating to the APIRAOnline forums, with a total of three in all conducted to April 2025, Troshani (2025) advised that they have typically attracted a registration number of between 140–200, with an average of just over 50% of registrants participating in the event. The most recent forum held on 30 April reached a total of 391 registrations of which at least 50% logged into this

forum. In all, delegates represented virtual APIRAOnline forums conducted since 2001 are drawn from a similar number of countries to APIRAOnlive, constituting at least 35 in total.

Of the 25 speakers at the APIRAOnlive and APIRAOnline international forums, collectively totalling 9 in all, Lee Parker is the only speaker who, to date, has presented twice (that is, once at each of these two forum types). Of the other presenters, three in all had previously been plenary speakers at an APIRA Conference, specifically in Brennan (2006), Steccolini (2019) [30] and Grossi (2019). As a summary of the proceedings at the combined APIRAOnlive and APIRAOnline international forums, held between 2021 and 2005, with at least one forum held in each of these years, Appendix 2 shows the themes addressed, the presenters participating [31], and the dates on which the forums were held (in ascending date order). This Appendix shows how AAAJ continues to open opportunities for other scholars in the community, including emerging scholars, with suitable track records and a willingness to participate, who are chosen to play lead roles in mounting APIRA events.

The AAAJ Community leads from within and leadership aspires towards accomplishment. This is a pre-requisite to engaging in interdisciplinary accounting, auditing and accountability research. Some scholars, or rather “players” in the metrics and rankings caper, who aspire for best personalised performance, irrespective of the public interest involved or the societal and community benefits to be derived, may not be well-motivated or well-fitted to this vital and viable domain of transformative accounting research (see, for instance, Carnegie, 2021, 2022b; Carnegie and Parker, 2021).

APIRA emerging scholars’ colloquia

As previously mentioned, the inaugural APIRA ESC was held in 2001 in Adelaide, attracting around 40 emerging scholars and 11 senior scholars as panel members from around the globe (Guthrie and Parker, 2002). The leadership of the ECM since this inaugural event has been a passion of Lee Parker in the pre-COVID-19 period. This Colloquium has been a key stimulus to participants joining into, and contributing momentum in the development of, the global AAAJ Community. The AAAJ Editorial, published in Volume 13, entitled “AAAJ and the new millennium: challenges and new horizons” (Guthrie and Parker, 2000) outlined several challenges, including “the wide geographical spread of our authors and also the mix between established researchers and newly emerging researchers in 1999” (Guthrie and Parker, 2012, p. 12). Introducing and enabling exchanges, between the former and the later categories of researchers, offers the potential for the continuation of these connections or relationships into the future. That was indeed the nub of the strategy that has proven to become the quintessential mix of emerging scholars and senior scholars for scholarly development and enhancement, with positive prospects for reconnecting at APIRA conferences in later years.

The success of the ESC is evident, in part, by the number of participants who registered to attend the seven colloquiums held from 2001 to 2019 before the pandemic emerged. The number of emerging scholars participating in these colloquiums ranged from a high of 56 (Melbourne in 2016) to around 40 (Adelaide, both in 2001 and 2025). The average number of emerging scholars participating across these colloquiums is around 50. This information shows that the countries or regions most prominently represented at these ESC across this period of 24 years are, particularly Australia, New Zealand, the UK and Japan, followed by lower levels of representation from Malaysia, Norway, Italy, Canada, Singapore, South Africa and Indonesia. According to Parker (2016), “I remain incredibly optimistic because when I look at for instance the emerging scholars’ colloquiums, we’re averaging around fifty that we accept in each APIRA and they come from all over the world”.

In the writer’s personal experience, however, the success of the APIRA ESC is not well evaluated or measured in terms of participants involved in each rendition of this event. Above that, rides the strong sense of anticipation and excitement for the ESC, premised on its originality and the strength of its leadership. Apart from being distinguished by its offer of expertise, advice and support in interdisciplinary in accounting, auditing and accountability

research, there repeatedly exists an atmosphere or originality and excitement as the event unfolds with much energy and stimulation springing from the interaction of doctoral students and Colloquium panellists as advisors and, in many cases, as role models. Cheryl Lehman, in her reminiscences, was “mesmerized by emerging scholars’ enthusiasm and cutting-edge wisdom furthering enriching discussion and future scholarly activity and action” (Lehman, 2025). The Colloquium demonstrates, to all participating, how “dialogue, discussion and debate were part of sincerely appreciating the breadth of ways for understanding, challenging, changing and advancing the world, rather than arguing for the sake of . . . well, arguing!” (Lehman, 2025). This is to be expected and delivered at the APIRA ESC and is indeed alive and healthy based on the writer’s experience, including as the Convenor of APIRA 2016.

The APIRA ESC is a key driver of talented and fresh entrants into the community, whereby “the earlier generation of scholars who pioneered research in the areas in which AAAJ leads is being refreshed” (Carnegie and Napier, 2017, p. 1660), primarily by younger scholars. Any academic community will survive and thrive only by replenishing its numbers with its future leaders. The research leaders and enablers of today, eventually take a less central role as they move on to other pursuits, with some senior, members of the community leaving their academic leadership roles reluctantly through institutional restructuring, often involving redundancies, even if they would much prefer otherwise. Each generation to come brings in its own world views! Even accounting needs to move on; it is indeed a key enabler and disabler of organisational and social action and is underestimated in terms of its capacity, and full potential for, shaping a better world (Carnegie *et al.*, 2023, 2024a, b). The APIRA ESC, in the personal experience of the author, spreads seeds for new growth, renewal and the launching of fresh and exciting agendas and developments. AAAJ has indeed capitalised on this in taking prominence in social and environmental accounting since its inception (Parker, 1996a, b; Mathews, 1997; Carnegie and Napier, 2017).

It is argued that a true indication of the success of an ESC relates to the positioning and experience of scholars, as Panel members, especially those who remain working as senior and respected scholars in the sphere of research and publication, as earlier ESC participants. In this context of this study, this relates to past participants of the APIRA ESC since the first of its kind was held in 2001. The names which follow (shown in alphabetical order) are a selection of participants who, around the period of writing, to the knowledge of the author, are Professors or Associate Professors in this arena of research. Adelaide ESC scholars included, for instance, Mark Christensen, Kathleen Herbohn, Lee Moerman, Ileana Steccolini and Emidia Vagnoni. The 2004 participants at the ESC in Singapore included the following scholars, for example, Aatur Belal, Massimo Contrafatto, Sumit Lodhia, Chika Saka and Helen Tregidga. Subsequently held APIRA ESC included the following Colloquium participants, just to mention a few scholars: Paolo Ferri, Sanjaya Kuruppu Annette Quayle and Meredith Tharapos, all of whom hold positions as associate professors in November 2025. Many other senior scholars of the future, who participated at APIRA emerging scholars’ colloquia, will emerge as key players of accounting, auditing accountability research and publication.

AAAJ Interdisciplinary Accounting Research Hall of Fame award

As Founding Editors of AAAJ, Guthrie and Parker instigated the journal’s Interdisciplinary Accounting Research Hall of Fame. This award, announced and presented at APIRA conferences as a key part of the Gala Dinner, from 2010, acknowledges seminal lifetime contributions to interdisciplinary accounting research. The AAAJ web site provides the following particulars of this award for creating this award.

. . . we have established the AAAJ Interdisciplinary Accounting Research Hall of Fame award which is intended to honour the people who have contributed to the success of AAAJ and APIRA. The people chosen are recognised for distinguished service contributions to the progress of interdisciplinary accounting research. A member must have reached a position of eminence from which the nature of his or her contributions may be judged [32].

For admittance to this Hall of Fame, according to Guthrie and Parker (2017, p. 5). “A member must have reached a position of eminence from which the nature of his or her contributions may be judged”.

Several scholars have been inducted into the Hall of Fame in the following date ascending order. The first inductee was Richard Laughlin in 2010, an inaugural Associate Editor of *AAAJ*. Lee Parker, in an oral history interview, provided background to this inaugural award to Laughlin, stating:

At the 2010 conference in Sydney, Richard Laughlin was moving towards retirement from full time university work. And he had been with the journal since the beginning as an associate editor and a huge influence on the journal, a real great sounding board. . . . And we wanted to honour him and so, you know, we organised a big presentation at the Gala Dinner having decided yes, he’s Hall of Fame (Parker, 2016).

The next *AAAJ* Hall of Fame recipient was Jane Broadbent in 2013. At the 2016 APIRA Conference in Melbourne, a further five members were inducted: Rob Gray, Trevor Hopper, Irvine Lapsley, Cheryl Lehman and Kenneth Merchant. These five scholars had been members of the inaugural EAB of *AAAJ* [33]. The following expanded list of scholars was inducted into the Hall of Fame at the 2019 APIRA Conference in Auckland: Jan Bebbington, Niamh Brennan, Garry Carnegie, Jesse Dillard, Tom Fogarty, Ingrid Jeacle, Tom Lee, Markus Milne, Brendan O’Dwyer and Jeffrey Unerman. Of these recipients, none were members of the initial Editorial Advisory Panel (EAP) of the journal.

Reflections of certain past convenors of APIRA stagings

All the participants at the APIRA ESC and the Conference are vital to the ongoing development and effectiveness of the *AAAJ* Community. The drive and energy for these events are due to the strong, long-term commitment to interdisciplinary accounting scholarly development and dissemination, combined with an emphasis on community building and related collaboration and mutual stimulation. Markus Milne, as a convenor of APIRA 2007 [34], commented in 2025 that coinciding with “the 20th Anniversary of *AAAJ*, we had a special cake made up to celebrate at an evening reception. Reg Mathews [a stalwart of social and environmental accounting (SEA)] was still about and in attendance” (Milne, 2025, [35]; also see Deegan and Soltys, 2007; Frost, 2007; Milne *et al.*, 2008) [36]. Milne also observed that all the plenary papers presented at the APIRA 2007, as pointed out earlier, appeared in a single issue of *AAAJ*, published in 2008, and stated “they remain some of the most cited articles” (Milne, 2025).

As the Convenor of the Melbourne APIRA, the interest in this iteration arose early and came on strong. The submissions of papers for consideration for presentation seemed to be almost never-ending, providing a lot of encouragement to the members of the RMIT Accounting School. The support of RMIT University as the host institution was strong and not lacking in any way, and the support of the major sponsor, CPA Australia, was appreciated and important to conducting a successful event. For RMIT accounting academic staff, it was seemingly a case, effectively, of being afforded the opportunity to meet a global interdisciplinary accounting community in Swanston Street, Melbourne. The writer recalls a lot of happy feedback on the conduct of the Gala Dinner held at the RACV City Club. There was a musically splendid band performing entertaining dance music, and a surprise appearance by Piper Lee Parker playing, and marching to, his bagpipe solo. Many appreciative messages were received after this lively social function, with appreciation to the organisers for the “party”, as some indicated, put on. It is true that a community needs to have fun too, and fond memories can, and should be, held of both scientific and social programs. We are humans after all, and community is central to our existence and well-being. It is important, therefore, to allow ourselves to know and understand our colleagues as people who are thinkers, debaters, creators and, collectively, as the shapers of a better world.

Chris van Staden, co-convenor of the APIRA 2019, identified the importance of leadership, stating “that AAAJ, through their senior and other editors [such as associate editors and Interdisciplinary Accounting Research Hall of Fame members], play a very important role in ensuring that the APIRA Conference continues, and through their attendance and activities at the conference mentor younger academics” (van Sladen, 2025). Katsuhiko Kokubu, the 7th APIRA Conference convenor, further acknowledged the leadership of the Founding Joint Editors in the advent and development of APIRA stating the strong Conference series has “achieved results that far exceeded the expectations of many people who knew it at its inception”. It has firmly established the trend of interdisciplinary accounting research and developed it in the Asia Pacific region” (Kokubu, 2025). Its foundation and ongoing role in interdisciplinary accounting research the Asia-Pacific region, according to Kokubu (2025) “. . . is a testament to the dedication and commitment of Lee Parker and James Guthrie and I would like to pay tribute to both of them for their efforts”.

Kokubu further reflected on the prospects of APIRA, which fundamentally, integrates and enmeshes with the future of AAAJ. His comments further emphasise the need for interdisciplinary accounting research to contribute to, and support the transformation of accounting, as a value proposition for the AAAJ Community. Kokubu (2025) presented his perspective as follows:

What I hope for the AAAJ community now is that it will work to extend its achievements beyond the academic community. The criteria for adoption of AAAJ have become much stricter than in the early days, and increasingly rigorous theoretical development is required. However, no matter how much theory is elaborated, if the results are consumed only within the community, they cannot fully contribute to the development of the real world. How can the results of over 30 years of AAAJ and APIRA be returned to the society?

While Kokubu has a valid point, on the other hand, and drawing on the experience of the writer, AAAJ has developed a strong track record, since its inception, of advocating for theoretical pluralism, rather than focusing on set or otherwise preferred theories. Theoretical pluralism is to be commended and endorsed. Moreover, the application of, and innovation in theory, is the means to an end; it is not, itself, the end of discovery in undertaking accounting research. That would constitute potentially myopic research that is unlikely to persuasively demonstrate the value of accounting, to a wider audience, in transforming the world for the better. It is considered that this reasoning may have been impacting these comments of Kokubu (2025). Indeed, world betterment is within the reach or potential of accounting (see, for instance, Carnegie *et al.*, 2023, 2024a, b; Carnegie, 2024, 2025a). In addressing the importance of interdisciplinary accounting research to be abundantly clear that the transformation of accounting itself as the main agenda, Carnegie *et al.* (2024a) argued:

Accounting’s future lies in bettering the world, its people, and the natural environment. The latter vitally sustains all humans and non-humans alike and contributes to safeguarding the planet. We are now challenged to serve “the public and the planet’s interests.” There is no “Planet B!” We inspire accounting to aspire to reach its full potential in shaping a better world.

Theory, and theoretical development, is part of the doing of accounting research, with implications for interpreting the results of research investigations. It is not, however, the purpose or chief learning experience of interdisciplinary accounting research.

As argued in Guthrie and Parker (2017, p. 13), writing on the 30th anniversary of AAAJ, with input drawn from David Courpasson, Editor in Chief of *Organization Studies*, 2008–2013 [37]:

. . . if we are to reset our trajectory towards research that makes a difference in society, we need to regenerate the culture of ideas, innovation and solutions in research, to support the accounting search for a fairer society. We cannot put it better than Courpasson (2013, p. 1247), who said there is an “urgency to redevelop passionate scholarship, that is to say, a discipline in which scholars of all ages and background share not only knowledge but also certain values and emotions based on their passion to talk about and work on critical issues for the future of real people”.

It is beyond questioning, however, that “there is still much more progress required” (Pimentel *et al.*, 2023, p. 3), premised on the work of Dillard and Vinnari (2017), necessitating the fostering of more inclusive scholarship (Carnegie and Napier, 2017) with the transformation of accounting itself for shaping a better world as the key agenda.

Conclusion

This historical study has examined the 30 years of the APIRA Conference since 1995 when mounted in Sydney through to the most recent conference, of 10 in all, conducted in Adelaide during the first week of July 2025. This study features the advent and development of the APIRA ESC from 2001 with the inaugural Colloquium mounted in Adelaide in 2001 as well as the instigation of the AAAJ Interdisciplinary Accounting Research Hall of Fame award from 2010 on first being awarded at the APIRA Conference, held in Sydney, to Richard Laughlin. A premier, innovative and energetic accounting conference and colloquium series in the Asia Pacific region, this investigation builds upon the Carnegie and Napier’s (2017) 30th anniversary history of the AAAJ Community, then in its thirtieth year, with a current focus herein upon three of the six “institutions” of this journal (Guthrie and Parker, 2017). These institutions are strongly connected to AAAJ Community building. This study addresses the importance of this scholarly community, including in the title itself, to emphasise, argue for, and demonstrate in their scholarly research, accounting for transformation in the world. This is premised on the strong foundation of building a vibrant community of scholars since the first publication of the journal in 1988, stimulated by the APIRA Conference series from 1995. Indeed, this, a Pearl anniversary to celebrate, underpinned and fuelled by the AAAJ Community for “world betterment”.

Together with Carnegie and Napier (2017), published on the 30th anniversary of AAAJ, this study completes a two-part set, both of which have served to draw out “bigger picture” themes which have been initially moulded in the minds of Guthrie and Parker, as founding joint editors who have guided this journal and its international community. These themes include continuous community building development on a personalised basis, broad scope accounting and accountability, the taking of calculated risks, innovative thought leadership, development and encouragement to openly articulate, scholarly awards and recognition, regional orientation within the Asia Pacific with continuous global impact, championing key issues and change by means of posing big questions, solving wicked problems, stipulating major challenges to be addressed, and advocating research on new topics and agendas, such as very often appears in AAAJ thematic special issues.

This depiction of key themes, however, is not intended to appear as a comprehensive list or, in accounting parlance, as a stocktake. Other themes or differently worded themes may come to the minds of some readers, based on their personal collective experience of AAAJ and APIRA. More importantly, we scholars belonging to this international community, orientating within the Asia Pacific region, can be considered fortunate to have been exposed to the stimulating long-term leadership of AAAJ and then APIRA by the founding joint editors for ongoing periods of 37 years and 30 years, respectively. The next APIRA Conference is scheduled to be held in Suva, Fiji, at the University of the South Pacific during 11–13 July 2028 under AAAJ guidance [38]. This will be the first time of mounting the Conference in Fiji within the South Pacific after a period of 33 years and one week after the inaugural APIRA Conference was first held in Sydney in 1995.

The AAAJ Community is vital to developing critical mass and a diversity of ideas for engaging in accounting, both actively and continuously, in shaping a better future. The theme of the APIRA and AARN Joint Conference, 2025 – The Value of Accounting in Transforming the World – is effectively a large and bright neon sign for attracting attention in relating and intensifying interdisciplinary accounting, auditing and accountability research towards stimulating accounting to reach its full potential in the world. This vital world betterment theme, combined with the major, “bigger picture” themes addressed in this study, in

undertaking, presenting, developing and publishing interdisciplinary research in the AAAJ Community is seen as compatible and integrable as well as necessary and even vital.

It is argued that this state of play requires researchers, on seeking or re-seeking publication in AAAJ, to aspire to connect and enable accounting to expressly and desirably contribute to transformation in the world as a technical, social and moral practice “to enable the flourishing of organisations, people and nature” (Carnegie *et al.*, 2021a, p. 69, b, 2024a, b). Accounting, defined as a multidimensional technical, social and moral practice, is understanding practice and its future potential in accordance with its essence. Meanwhile, accounting itself seeks to reflect “substance over form” in general purpose or regulated financial reporting. Educators and researchers of accounting need to recognise that the discipline is far more influential and complicated than being a technical practice alone. As a result of continuous teaching of technicist definitions of accounting, and in emphasising “how do we do accounting?” in accounting education, we are rather misleading our students, even if unintended and, above all, rejecting opportunities for broad-scope accounting to concern itself with world betterment.

In summing up, human behaviour, including organisational cultures and societal world views, are impacted by accounting. Accounting, both can and should, aspire to, and strategise for, an enhanced future for all of us on this planet, humans and non-humans alike! “If not, immediately ask “why not?” This is indeed an appropriate and timely question to pose and, almost certainly, is challenging for the accounting profession.

Accounting transformation, as an extension and expansion of interdisciplinary accounting research and its capabilities, underpinned by community building, will permit renewed understanding of the immense capabilities of the discipline and of the full potential of accounting in aspiring to shape a better world. If not already a ticketholder, get a “ticket to ride”! Recall, the AAAJ Community is a place to belong, appreciate and grow, and to value accounting for transforming the world. Moreover, no membership fee is charged; it is indeed free. “Prepare to board; mind the gap, and all aboard!” yells the Station Manager. Be sure not to miss this train or the adventure!

Acknowledgments

The author expresses appreciation to all members of the AAAJ Community for making this historical account possible. Special thanks are extended to Lee Parker and James Guthrie for establishing AAAJ, the APIRA Conference, the ESC, and the Hall of Fame, among other associated institutions. Gratitude is also extended to the two anonymous reviewers who provided helpful and constructive feedback on earlier iterations of this paper. Colleagues who provided reminiscences of APIRA conferences for this study are acknowledged for their informative contributions to, and helpful support of, this study. In addition, Gloria Parker and Rainbow Shum of the AAAJ Office, Adelaide, helpfully provided surviving archival records and other assistance in bringing the evidence base together for preparing this historical account of the spread of APIRA occasions. Finally, gratitude is also expressed to the organisers of the APIRA and AARN Joint Conference, 2025, held in Adelaide, South Australia, for providing the privilege and pleasure of presenting this history during the Gala Dinner celebrations.

Appendix 1

APIRA plenary speakers and related publications, since the 2nd APIRA

2nd APIRA, 1998, Osaka

Yoshinori Shiozawa, with commentary by Tony Tinker

“Economics and Accounting: A Comparison between Philosophical Backgrounds of the Two Disciplines in View of the Complexity Theory”, published as [Shiozawa \(1999\)](#).

“Commentary”, published as [Tinker \(1999b\)](#).

3rd APIRA, 2001, Adelaide

Rob Gray and Tony Tinker

“Linking Accounting Research and Policy Issues of Concern”, published as [Tinker and Gray \(2003\)](#).

Richard Laughlin and Sue Llewellyn

“Future Directions in Qualitative Methodology Application” (not published).

4th APIRA, 2004, Singapore

Fang Ai Lian

“Corporate Governance” (not published).

Niamh Brennan

“Boards of Directors and Firm Performance: Is there an Expectations Gap?,” published as [Brennan \(2006\)](#).

Trevor Hopper

“Idealised Accountability: World Class Manufacturing and Competitiveness”, published as: [Hopper et al. \(2008\)](#).

Kenneth Merchant

“Management Control”, published as [Merchant \(2006\)](#).

5th APIRA, 2007, Auckland

Jane Broadbent and James Guthrie

“Public Sector to Public Services: 20 Years of ‘Contextual’ Accounting Research”, published as [Broadbent and Guthrie \(2008\)](#).

Christopher Humphrey

“Auditing Research: A (Re)view of the Last 20 Years and a Look to the Future from Across the Divide ”, published as [Humphrey \(2008\)](#).

Kim Langfield-Smith

“Strategic Management Accounting: How Far Have we Come in 25 years”, published as [Langfield-Smith \(2008\)](#).

David Otley

“Did Kaplan and Johnson Get it Right?”, published as [Otley \(2008\)](#).

David Owen

“Chronicles of Wasted Time? A Personal Reflection on the Current State of, and Future Prospects for, Social and Environmental Accounting Research”, published as [Owen \(2008\)](#).

Prem Sikka

“Enterprise Culture and Accountancy Firms: New Masters of the Universe”, published as [Sikka \(2008\)](#).

Stephen Walker

“Histories of Accounting, Auditing and Accountability. The Search for Innovation, Convergence and Argument Without End”, published as [Walker \(2008\)](#).

6th APIRA, 2010, Sydney

Jan Bebbington

“Accounting for Biodiversity (and Reflecting on Interdisciplinarity)” (not published).

Jane Broadbent

“The Impact of Accounting for Impact” (not published).

Barbara Czarniawska

“New Plots are Badly Needed in Finance”, published as [Czarniawska \(2012\)](#).

Christopher Chapman

“Costing – The Evil Twin of Caring? Reflections on Costing in UK Healthcare”, published as [Chapman \(2015\)](#).

Dean Neu

“Organising Social Spaces: The complexities of Accounting in Action” (not published).

John Roberts

“Why Accounting is not Accountability (and Why we Keep Imagining that it is)” (not published).

Roy Suddaby

“Professions and Field Level Change: Institutional Work and the Professional Project”, published as [Suddaby and Viale \(2011\)](#).

7th APIRA, 2013, Kobe

Garry Carnegie

“Historiography for Accounting: Methodological Contributions, Contributors and Thought Patterns from 1983 to 2012”, published as [Carnegie \(2014\)](#).

David Cooper

“Accounting and Globalisation” (not published).

Takahiro Fujimoto

“A Design-based View of Manufacturing and Accounting” (not published).

Ikuko Sasaki

“Restructuring Process and the Role of Accounting System after the Devastating Tsunami” (not published).

Jeffrey Unerman

“Whither Theory in Social and Environmental Accounting Research” (not published).

Liyang Wang

“Sustainability and Social Responsibility Reports: Generating Valuable Information, or Not?” (not published).

8th APIRA, 2016, Melbourne

John Dumay

“The Role and Responsibility of the Critical Accounting Academia”, published with different title as [Dumay \(2024\)](#).

Lisa Evans

“Language, Translation and Accounting: Towards a Research Agenda”, published with amended title as [Evans \(2018\)](#).

Cheryl Lehman

“Fifty Shades of Gender, Power and Accounting: The State of Play in Gender Research and Future Directions of the Genre” (not published).

Christopher Napier

“Accounting History in Emerging Economies” (not published).

Ileana Steccolini

“Public Sector Accounting: From “Old” New Public Management to a Paradigmatic Gap. Where to From Here?”, published as [Steccolini \(2019\)](#).

9th APIRA, 2019, Auckland

Gloria Agyemang

“Research with Interest: Research for impact” (not published).

Judy Brown

“Depoliticisation and Democratisation through Accounting: The Politics of Value(s) and Valuation” (not published).

Jane Diplock

“The Changing Global Landscape in Accounting, Auditing and Reporting” (not published).

Clinton Free

“Rationalising Misconduct: Accounts from Convicted Fraudsters”, published as [Charlopova et al. \(2020\)](#) and [Andon and Free \(2025\)](#).

Giuseppe Grossi

“The Fate of Accounting for Public Governance Development”, published as [Grossi and Argento \(2022\)](#).
Source(s): Author’s own work.

Appendix 2

APIRA virtual thought leadership thematic forums, 2021–2025

APIRAOnline forums

18 February 2021

Markus Milne and Helen Tregidga

Rob Gray’s Accountability Legacy: Reinstating a Critical Concern for Stakeholders, Democracy and the Environment

10 June 2021

Jane Andrew, Niamh Brennan and Lee Parker

Future Directions in Interdisciplinary Accounting Research

9 September 2021
Brendan O'Dwyer and Ileana Steccolini
Critical Issues in the Qualitative Accounting Research Tradition

16 February 2022
Laurence Ferry, Kathryn Haynes and Giulia Leoni
Accounting in a COVID-World

2 June 2022
Enrico Bracci, Elena Giovannoni and Warren Maroun
The Accountability Research Agenda

12 October 2022
Giuseppe Grossi, Jodie Moll and Indrit Troshani
Accounting Auditing, and Digital Transformation Implications and Critical Issues

APIRAOnline forums

15 November 2023
Suzana Grubnic, Mårtensson Hansson, Linda Höglund and Massimo Sargiacomo
Leading Public Sector Research

30 April 2024
Ingrid Jeacle, Lee Parker and Basil Tucker
Accounting for the New and Different

30 April 2025
Lee Parker [39], Alpa Dhanani and Noel Hyndman
Interdisciplinary Accounting Research in the Third Sector

Source(s): Author's own work.

Notes

1. Initially, the name of this conference was "Asian Pacific Interdisciplinary Research in Accounting" Conference. This name was deployed for the first two conferences in the series. For the Adelaide APIRA Conference in 2021, "Asian" had been replaced by "Asia".
2. Adelaide is the capital city of the State of South Australia and is one of six State capitals in Australia.
3. The APIRA 2025 Conference is officially known as the joint conference of "Asia Pacific Interdisciplinary Research in Accounting (APIRA) and Alternative Accounting Research Network (AARN)" and is detailed and promoted as the "APIRA and AARN Joint Conference, 2025" on the University of South Australia website, see: <https://unisa.edu.au/calendar/apira-aarn-2025>

4. The presentation took place at the APIRA Conference Gala Dinner.
5. Refer to: <https://www.emeraldgrouppublishing.com/journal/aaaj>
6. These authors proposed the following definition: “Accounting is a technical, social and moral practice concerned with the sustainable utilisation of resources and proper accountability to stakeholders to enable the flourishing of organisations, people and nature” (Carnegie *et al.*, 2021a, p. 69, b).
7. Extending to virtual APIRA forums from 2021, which remain in operation.
8. The other three AAAJ institutions identified (Guthrie and Parker, 2017, p. 3; Carnegie and Napier, 2017, p. 1643) are as follows: a portfolio of prizes and awards recognising excellence (not including the AAAJ Interdisciplinary Accounting Research Hall of Fame Award); the central focus on methodology and methods, as exemplified by the Methodological Themes/Insights/Issues section of the journal; and the unique Literature and Insights section.
9. This third historical account in the series was reprinted with minor revisions in 2018.
10. These forums are known respectively as the “Accounting History International Conference” (AHIC), the *Accounting History* International Emerging Scholars’ Colloquium (AHIESC), previously operated as the *Accounting History* Doctorial Colloquium (AHDC) and the regionally located, alternating across Australia and New Zealand, *Accounting History* Symposium (AHS).
11. For personal reflections on editing *Accounting History*, refer to Carnegie (2019).
12. This annual research lecture is promoted as “the longest-running lecture series at the University of Melbourne and in the world” (The University of Melbourne, 2025). On the other hand, CPA Australia makes a more modest claim, stating the “Annual Research Lecture is widely acknowledged – amongst the university’s many disciplines and extensive public programs – as its longest-running continuous annual research lecture series” (CPA Australia, 2024).
13. These senior colleagues respectively convened (or jointly with others) the APIRA 2007, 2013 and 2019 conferences.
14. Contributors were Carol Tilt, Sandra van der Laan, Trevor Wilmshurst, Australia; Niamh Brennan, Ireland; Eiichiro Kudo, Manabu Sakaue, Japan; Carolyn Cordery, Charl de Villiers, New Zealand; Mark Christensen, Singapore; Trevor Hopper, Christopher Napier, UK and Cheryl Lehman, USA.
15. Sadly, Hiroshi Okano passed away in July 2022 (Kudo, 2022).
16. The initial name of this conference was “Critical Perspectives on Accounting”, however, the Social Science Research Council “agreed to provide financial support if the name of the conference was changed to either ‘Ne’” or “Interdisciplinary Perspectives on Accounting” (Roslender and Dillard, 2003, p. 333).
17. The first IPA Conference to be mounted outside the UK was the 7th Interdisciplinary Perspectives on Accounting Conference, conducted in Madrid, Spain, during 13–16 July 2003 (Napier, 2025a).
18. The interview with Lee Parker was conducted on 18 February 2016 at RMIT University, Melbourne. The interview was recorded, and the transcript of interview was carefully checked.
19. At the time, Carol Tilt was an Adjunct Research Professor at the University of South Australia.
20. Funnell (1996, p. 59) stated in an endnote (no. 4) that he had held discussions in Sydney with Richard Laughlin at the 1995 APIRA Conference “about the way the word ‘new’ was polarizing some sections of accounting historians”.
21. In this report, Tony Tinker was identified as the “1999 Critical Perspectives Conference Organizer” (1999, p. 4). On the other hand, the undated “Call for Papers and Registration, referred to “The Fourth Critical Perspectives on Accounting Symposium”, designated on the theme “Critique and Accounting Change”, see: Call for Papers and Registration THE FOURTH CRITICAL PERSPECTIVES ON ACCOUNTING SYMPOSIUM . It was a time of change in this community (Roslender and Dillard, 2003; Morales and Sponem, 2017).
22. The writer participated in six of these pre-COVID-19 conferences, excluding APIRA 1995, APIRA 2004; APIRA 2007.

23. APIRA 2007, held in Singapore, was mounted concurrently with the AFAANZ Annual Conference of 2004, which was held in Alice Springs, Northern Territory. Given the closer and more novel location of Alice Springs in Australia, precedence was given to participating in the Northern Territory Conference.
24. See, for instance, the obituary in *Journal of Accounting and Organisational Change* (2018).
25. One of these authors, Christopher Humphrey, in response to a question put by the author in undertaking this study, advised of how his views on auditing shifted in the period following publication of his plenary (Humphrey, 2008). He advised, "I missed something in relation to the importance of a more normative emphasis developing in auditing research – by this, I mean something that challenges/develops the underlying concept of audit rather than analysing the practical impact (and differing consequences) of a given/current form of audit" (Humphrey, 2025). His research emphasis subsequently changed (see, for instance, Humphrey et al., 2021, 2022), stating it "grew out of a concern with the increasing emphasis on/importance attached to international standardisation and regulation of auditing practice and a declining significance in audit professionalism" (Humphrey, 2025).
26. Available at: <https://unisa.edu.au/calendar/apira-aarn-2025>
27. See: <https://www.unisa.edu.au/calendar/apira-aarn-2025/about-the-event/>
28. These emerging scholars were drawn from Australia, Canada, England, Fiji, Indonesia, Ireland, Italy, New Zealand, the Philippines, Portugal, Scotland, Sri Lanka, Sweden, Thailand and Wales.
29. The leaders of APIRAOnlive events were termed moderators, while the APIRAOnline sessions were led by chairs.
30. Steccolini was again a conference plenary speaker at the 2025 APIRA and AARN Joint Conference in Adelaide.
31. The names of these 25 individual presenters in total are listed, per forum, in alphabetical order.
32. AAAJ's Accounting Research Hall of Fame, see: <https://www.emeraldgrouppublishing.com/archived/tk/fame>
33. The names of the initial Associate Editors, the other of whom was Barbara Merino, and the EAP members are listed in the inaugural marketing brochure produced for AAAJ, prepared in 1987 by MCB University Press as the first publisher of the journal.
34. Milne (2025) acknowledged APIRA 2007 as a "joint venture" of the University of Canterbury and the Auckland University of Technology (AUT), stating that Deryl Northcott "helped immensely with a team of on the ground helpers".
35. Reg Mathews passed away five years later in 2012.
36. For a sweep of perspectives of research across a period of 40 years, refer to Deegan (2025) as a present-day stalwart of the SAE.
37. Refer to: https://fr.wikipedia.org/wiki/David_Courpasson
38. For the announcement, see: <https://www.usp.ac.fj/usp-safe/apira-conference/>
39. Due to circumstances, Lee Parker stood in for Carolyn Cordery as the scheduled speaker at this session.

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