CONGRATULATIONS Life Member, Barbara Merino, Receives Public Interest Section Accounting Exemplar Award at 2015 AAA Annual Meeting in Chicago

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most countries of the world except the United States, which means that it decides how companies are to measure and report their profitability and the amounts at which their assets and liabilities appear in their balance sheets,” Zeff said. A leading expert in the history of financial reporting, Zeff is the past president of the American Accounting Association and a member of the U.K. Financial Reporting Council’s academic panel.

The IASB’s work in setting standards for financial reporting has at times made it the center of controversies, Zeff said. A private-sector body based in London, the board sets standards with legal force in a great many jurisdictions. This can make it the target of political or corporate influence, especially in times of financial stress such as the global economic crisis of 2007-09, Zeff said.

Zeff and Camfferman trace the history of the IASB from its foundation as successor to the International Accounting Standards Committee and discuss its operation, changing membership and leadership, the development of its standards and their reception in jurisdictions around the world.

From an April 21, 2015 article written by Jeff Falk on the Rice University website.

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The Public Interest Section **Accounting Exemplar Award** is given to either an accounting educator or an accounting practitioner (broadly defined) who has made notable contributions to professionalism and ethics in accounting education and/or practice.