

Thought Leaders in Accounting

Accounting Education News

ANNUAL MEETING 2017 / VOLUME 45 / ISSUE 2

Annual Meeting Issue

AAA President David
Burgstahler Previews the
2017 Annual Meeting in
San Diego

Conference on Teaching and Learning in Accounting (CTLA)

Pre-Conference Workshops and Symposia

AAA Service Project
Meeting at a Glance
Registration Information



Join Us in San Diego for This Year's Annual Meeting August 5 through August 9!

The theme of the 2017 Annual Meeting in San Diego, CA is "Imagining Our Future," as the American Accounting Association begins its second century. As Thought Leaders in Accounting, we will continue to explore the roles that we can take to shape the future of the profession, both

in response to and in anticipation of the changes in our global environment.

Please join us in San Diego, from August 5 through August 9, 2017, for the Annual Meeting and Conference on Teaching and Learning in Accounting (CTLA) as we embark on the next 100 years' journey and help our Association to become an even stronger and more engaged community!

Learn more about what we have planned for the Annual Meeting in this issue of the *Accounting Education News*.

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2017 AAA Annual Meeting, August 5-9

Welcome from the President, David Burgstahler

As the 2016–2017 President, I invite you to join us for the 2017 Annual Meeting of the American Accounting Association to be held in San Diego, CA! The theme of this year's meeting, "Imagining Our Future," will explore the various ways we can shape the future of accounting as we embark on the AAA's second century. Accounting will continue to play a critical role in a prosperous society. As the world's leading academic accounting organization and as Thought Leaders in Accounting, we must respond to the challenges of our ever-changing environment.

The meeting will start on Saturday, August 5 with a wide array of pre-meeting sessions and workshops, including the Conference on Teaching and Learning in Accounting (CTLA), which attracts an increasing number of members each year. As in past years, there will be a variety of sessions of interest to accounting educators. Please see the special CTLA program insert included in the *Accounting Education News* newsletter.

The plenaries and concurrent sessions will take place from Monday morning, August 7, through the evening of Wednesday, August 9, and will feature numerous planned discussions, panels, and events. The Monday morning plenary session will feature three

speakers addressing ways to increase the relevance of accounting research. **Bob Swieringa** will discuss strengthening connections to practice, **Cathy Schrand** will focus on enhancing the journal review process, and **Bob Kaplan** will consider revisions to academic performance evaluation. Each speaker will also chair a follow-up panel discussion devoted to his or her topic later in the day on Monday.

Each year, the AAA President has the pleasure of selecting one or more Presidential Scholars whose work has made fundamental contributions to the discipline of Accounting. I am delighted that **S. P. Kothari** and **Richard Sloan** will be speaking at the plenary session on Tuesday morning as this year's Presidential Scholars. Tuesday's luncheon speaker will be psychologist and author of *The Invisible Gorilla*, **Dan Simons**. Wednesday's plenary will feature Harvard University psychologist and author **Steven Pinker**. **Anne Christensen**, the AAA's 2016–2017 President-Elect, will be our featured speaker at the Wednesday luncheon.





ROBERT J. SWIERINGA

Robert J. Swieringa is Professor Emeritus of Accounting and the Anne and Elmer Lindseth Dean Emeritus at The Johnson School at Cornell University. Professor Swieringa earned a B.A. degree in economics from Augustana College, an M.B.A. in accounting and economics from the University of Denver, and a Ph.D. in accounting and complex organizations from the University of Illinois. Swieringa's teaching interests are in the areas of corporate financial reporting, corporate governance, and the use of accounting information for decision making and performance evaluation.

Swieringa was a member of the accounting faculty at the Stanford Graduate School of Business (1968–1974) and at Johnson (1974–1985) before serving as a member of the Financial Accounting Standards Board (FASB) from 1986 to 1996. FASB is the key policy-

making organization for accounting issues in the United States, and Swieringa gained wide visibility and influence in the corporate community through his work with the group. Swieringa was a professor in the practice of accounting at the Yale School of Management (1996–1997) before returning to Johnson in 1997 as the Anne and Elmer Lindseth Dean from 1997 to 2007 and professor of accounting from 1997 to 2015. He was a visiting scholar at Harvard Business School in fall 2007.

An outstanding teacher and lecturer, Swieringa won the Justice Foundation Award for Outstanding Teaching at Cornell and has received numerous awards and honors in recognition of his scholarly and professional work. His research interests are in corporate financial reporting, corporate governance, and behavioral accounting.

Professor Swieringa is a past chair of the board of directors of the Graduate Management Admission Council, which provides the GMAT, the most widely used assessment test in graduate business studies. He is a member of the American Accounting Association and is a past president of its Financial Accounting and Reporting Section. He was a member of the board of directors of General Electric (2002–2016), a member of the board of trustees of Augustana College (2007–2015), and has been a member of the board of managers of the Partners Group Private Equity Fund (USA) since 2009.



Catherine Schrand is the Celia Z. Moh Professor and Professor of Accounting at The Wharton School, University of Pennsylvania, where she started her academic career in 1994. She is the vice dean of Wharton Doctoral Programs and the faculty director of Undergraduate Research and Scholars Programs. She has a B.B.A. from the University of Michigan and an M.B.A. and Ph.D. from The University of Chicago. She was a staff auditor and audit manager for KPMG Peat Marwick.

Schrand's research interests are in firms' risk management practices, the effects of disclosure on firms' cost of capital, and earnings quality. She has published research articles in academic journals, including *The Accounting Review, Contemporary Accounting Research, Journal of Accounting & Economics, The Journal of Finance, Journal of Financial*

Economics, and Review of Accounting Studies. She has also published practitioner-oriented articles based on her research for Risk magazine and several textbooks and practitioner handbooks. She serves on the editorial boards of the Journal of Accounting & Economics, Journal of Accounting Research, Journal of Financial Reporting, and Journal of Financial Services Research, and she is an ad hoc reviewer for numerous accounting and finance journals. She is the co-author of a monograph on earnings quality for the CFA Institute (formerly the Association for Investment Management and Research) and for the Journal of Accounting & Economics.

Professor Schrand is the past president of the American Accounting Association's Financial Accounting Reporting Section and has served on or chaired several committees of the AAA, including the Financial Accounting Standards Committee. She was on the founding committee of the *Journal of Financial Reporting* and the editor of the inaugural issue. She has served on 17 dissertation committees at The Wharton School (chair of ten).



ROBERT S. KAPLAN

Robert S. Kaplan is the Senior Fellow and Marvin Bower Professor of Leadership Development, Emeritus, Harvard Business School. He is the co-developer of both activity-based costing and the Balanced Scorecard (BSC). His research, teaching, and consulting link cost and performance management systems to successful strategy execution. He currently works, with Michael Porter's Value-Based Health Care initiative, to introduce time-driven, activity-based costing and value-based bundled payments that motivate the delivery of better patient outcomes at lower cost. He also is applying his strategy execution framework to help organizations create and implement shared value strategies that generate strong financial returns while transforming socioeconomic conditions for residents of low-income communities.

Kaplan has authored or co-authored 14 books and more than 175 papers, including 25 in Harvard Business Review. Recent books include The Execution Premium: Linking Strategy to Operations for Competitive Advantage, the fifth Balanced Scorecard book co-authored with David Norton, and Time-Driven Activity-Based Costing with Steve Anderson. His previous books with Norton include Alignment, Strategy Maps, named as one of the top ten business books of 2004 by Strategy & Business and Amazon.com; The Strategy-Focused Organization, named by Cap Gemini Ernst & Young as the best international business book for year 2000; and The Balanced Scorecard: Translating Strategy into Action, which has been translated into 24 languages and won the 2001 Wildman Medal from the American Accounting Association (AAA) for its impact on practice. He also co-authored Cost and Effect, Implementing Activity-Based Cost Management, and Relevance Lost: The Rise and Fall of Management Accounting, which received the 2007 AAA Seminal Contributions to Literature Award.

Kaplan joined the Harvard Business School faculty in 1984 after spending 16 years on the faculty of the Tepper School at Carnegie Mellon University, where he served as Dean from 1977 to 1983. He received a B.S. and M.S. in electrical engineering from Massachusetts Institute of Technology, a Ph.D. in operations research from Cornell University, and several honorary doctorates.

Elected to the Accounting Hall of Fame in 2006, Kaplan received the AAA Outstanding Accounting Educator Award in 1988 and Lifetime Contribution Awards from the Management Accounting Section of the AAA in 2006 and the Institute of Management Accountants in

2008. The Chartered Institute of Management Accountants (U.K.) granted the 1994 CIMA Award for Outstanding Contributions to the Accountancy Profession. Kaplan speaks globally on strategy execution and cost and performance management.



S. P. Kothari is the Gordon Y Billard Professor of Accounting and Finance and former deputy dean at the Sloan School of Management. He also serves as the faculty director of the MIT-India Program. Previously, he served as global head of equity research for Barclays Global Investors (BGI), responsible for research supporting BGI's active equity strategies, from 2008 to 2009. The actively managed equity portfolio had in excess of \$100 billion in assets, and the research team was comprised of approximately 50 Ph.D.s based in San Francisco, London, and Sydney. Earlier, Kothari was head of the Department of Economics, Finance, and Accounting at the Massachusetts Institute of Technology Sloan School of Management. This department included approximately 75 professors and lecturers and an administrative staff.

Kothari's highly cited research focuses on financial reporting and valuation, asset allocation, explaining the diversity in international accounting practices, use of employee stock options for compensating executives and accounting for stock options, evaluating investment performance, and corporate uses of derivatives for hedging and speculation. The American Accounting Association (AAA) honored his work with the 2014 Notable Contributions to Accounting Literature Award. For the past 20 years, Kothari has served as an editor of the *Journal of Accounting & Economics*, a world-renowned academic research journal in accounting. He is an expert on economic policy issues and has written numerous opinion-page editorials in *The Economic Times*.

Kothari has frequently served as a senior consultant with Charles River Associates, a business economics and litigation support consulting firm. He has consulted with many large corporations, including leading U.S. and international banks and asset management companies, Australian television broadcast corporations, U.S. steel companies, E&Y, KPMG, PwC, and the U.S. Department of Justice. Kothari served on the board of VVisions from 1998 to 2004 and is currently on the board of FIA Global.

Kothari received his B.E. (Hons.) from the Birla Institute of Technology & Science, Pilani; his M.B.A. from the Indian Institute of Management, Ahmedabad; and his Ph.D. from The University of Iowa. He has also received an honorary doctorate, Doctor Honoris Causa, from the University of Technology Sydney (May 2013) and a Distinguished Alumnus Award from Birla Institute of Technology & Science, Pilani (2013).

Richard G. Sloan is the Emile R. Niemela Chair in Accounting and International Business at the Haas School of Business, University of California, Berkeley. For the 2017–2018 academic year, he is Visiting Professor of Accounting at the University of Southern California and is on leave from the University of



California, Berkeley. From 2006 to 2009, Sloan was a managing director in equity research at Barclays Global Investors. He has also served on the faculties of the University of Michigan's Ross School of Business and the University of Pennsylvania's Wharton School. While at the University of Michigan, Professor Sloan was the founding director of the John R. and Georgene M. Tozzi Electronic Business and Finance Center.

Professor Sloan's research focuses on the role of accounting information in investment decisions. His research has received numerous awards, including the American Accounting Association's Seminal Contributions to Accounting Literature Award (2016), the American Accounting Association's Distinguished Contributions to Accounting Literature Award (2010), and the American Accounting Association's Notable Contributions to Accounting Literature Award (2001, 2009). He is the co-author (with Russell Lundholm) of *Equity Valuation and Analysis*, published by McGraw-Hill Irwin and now in its third edition. He is also an editor of the *Review of Accounting Studies* and an associate editor of the *Journal of Financial Economics*. Professor Sloan holds a Ph.D. in accounting from the University of Rochester and a B.Com. (Hons.) from The University of Western Australia.



DANIEL SIMONS

Daniel Simons is a Professor of Psychology, Advertising, and Business Administration at the University of Illinois, where he heads the Visual Cognition Laboratory. His research explores the limits of awareness and memory, the reasons why we often are unaware of those limits, and the implications of such limits for our personal and professional lives. He is best known for his research that shows people are far less aware of their visual surroundings than they think.

Simons received his B.A. from Carleton College and his Ph.D. in experimental psychology from Cornell University. He then spent five years on the faculty at Harvard University before being recruited to Illinois in 2002. He has published more than 100 articles for professional journals, and his work has been supported by the National Institutes of Health, the National Science Foundation, and the Office of Naval Research. He is a fellow and charter member of the Association for Psychological Science, an

Alfred P. Sloan Fellow, and has received many awards for his research and teaching, including the 2003 Early Career Award from the American Psychological Association.

In addition to his scholarly research, he is the co-author (with Christopher Chabris) of *The New York Times* bestselling book, *The Invisible Gorilla*. He has penned articles for *The New York Times*, *Wall Street Journal*, the *Los Angeles Times*, and the *Chicago Tribune* (among others), and he appears regularly on radio and television. His work has been exhibited in more than a dozen science museums worldwide and includes some of the best-known demonstrations in psychology.

Steven Pinker asks audacious questions about the human mind—then boldly sets out to answer them. Named one of *Time* magazine's "100 Most Influential People in The World," he is a brilliant speaker, is enormously popular in the media, and highly respected in scientific circles. And for good reason.



Known for his verve, wit, and profound ideas—many of them explained by referencing pop culture—Steven Pinker helps non-specialists understand the science behind human thought and action. One of the world's leading cognitive scientists, Pinker translates his groundbreaking research into articles (he has written for *The New York Times* and *Nature*) and books that are accessible to the general reader. His books include a new title *The Sense of Style: The Thinking Person's Guide to Writing in the 21st Century* (about the power of communication, language, and good writing); *The Better Angels of Our Nature*, which garnered a *New York Times Book Review* Notable Book of the Year award and was chosen for Mark Zuckerberg's book club; and *The Blank Slate* and *How The Mind Works*, both bestsellers, and both finalists for the Pulitzer Prize. His acclaimed "language" series includes *The Language Instinct*; *Words and Rules*; *The Stuff of Thought: Language as a Window into Human Nature*; and *The Sense of Style*.

A native of Montreal, Pinker is the Johnstone Professor of Psychology at Harvard University and has also taught at Stanford University and Massachusetts Institute of Technology. He is a fellow of the American Academy of Arts and Sciences and the American Association for the Advancement of Science, has won a number of teaching prizes, and was named among Newsweek's "100 Americans for the Next Century." His research on visual cognition and the psychology of language has received numerous awards, including the Troland Award from the National Academy of Sciences.



Anne Christensen is a Professor of Accounting in the Jake Jabs College of Business & Entrepreneurship at Montana State University, where she has served as director of the Master of Professional Accountancy Program, director of the Volunteer Income Tax Assistance (VITA) program, a member of the Graduate Council, and on the University Service Learning Advisory Board. She was previously a member of the faculty at Portland State University. She earned her Ph.D. from The University of Utah.

Professor Christensen has published extensively in peer-reviewed journals, including *Issues in Accounting Education*, *The Journal of the American Taxation Association, ATA Journal of Legal Tax Research, Advances in Accounting Education, Journal of Business Ethics, Financial Accountability and Management*, and *Advances in Taxation*. She has served on the editorial board for *Issues in Accounting Education, Accounting Horizons, The Journal of the American Taxation Association*, and *Journal of Accounting Education*.

Christensen served the AAA as Director–Focusing on Segments (2012–15) and on AAA's Sharpening Our Vision Taskforce I and II (2013–14). She is a member of AAA's ABO, ATA, and TLC Sections. She served on the AAA Council (2008–09 and 2001–03), as president (2010–11) and program chair (2009–10) of the Western Region, as president (2001–02), vice president (1999–2000), and trustee (2010–12 and 2002–04) of ATA, as chair of ATA's Publication Committee (2011–12), ATA/Deloitte Teaching Innovation Awards Committee (2008–09), Accreditation & Curriculum Issues Committee (2006–07), Awards Committee (2004–05), and Nominations Committee (2003–04). She has served on the AAA Strategic Region Leader Committee as co-chair (2014–15), and as a member of the Council Committee on the Awards Committee (2013–14), Deloitte Wildman Award Committee (2010–11), AAA Journals Task Force (2004–05), and AAA Nominations Committee (2003–04).

Professor Christensen has 28 years' teaching experience and has received 12 awards for academic excellence, including Montana State University's President's Excellence in Teaching

Award and President's Award for Excellence in Service Learning; the College's Distinguished Faculty Award and Dean's Award for Outstanding Performance in Service; and the ATA's Ray M. Sommerfeld Outstanding Tax Educator Award and Outstanding Service Award.

In addition to the great above-listed plenary and lunch speakers, the concurrent sessions during the Annual Meeting will include some exciting at-large panel sessions, which we hope you will be able to attend. The meeting will also feature the fourth annual Global Emerging Scholars Research Workshop, which will be held on Sunday, and the Faculty-Student Collaborations in Accounting (FASTCA-17), which will be held on Wednesday.

The purpose of the Global Emerging Scholars Workshop is to provide access to senior leadership to help scholars develop their research. The scholars who attend the workshop will have the opportunity to present their papers and receive constructive feedback from senior mentors and their fellow scholars. Co-chairs Wayne Landsman, The University of North Carolina at Chapel Hill, and Recep Pekdemir, Istanbul University, will again be joined by a group of distinguished faculty scholars. This year's faculty includes Jonathan Glover, Columbia University; Eva Labro, The University of North Carolina at Chapel Hill; Terry Shevlin, University of California, Irvine; and Chris Williams, University of Michigan. The Global Emerging Scholars Research Workshop attendees will have the opportunity to network with renowned scholars of international standing and with fellow early-career researchers. In addition, the workshop provides a forum for the discussion of research ideas and issues that could lead to future collaboration among attendees.

FASTCA-17 serves to encourage the exploration and discussion of research collaborations between accounting faculty and undergraduate and master's students. This all-day workshop recognizes the importance of these relationships to creating important learning experiences for students, attracting students to the accounting profession and the accounting academy, as well as connecting the communities of faculty conducting collaborative research and teaching.

I am also pleased that, for this year's Service Project, the AAA has partnered with ShelterBox USA, an international disaster relief charity that delivers emergency shelter and vital aid to people affected by disasters worldwide. Since its inception, ShelterBox has responded to more than 270 disasters and humanitarian crises in more than 95 geographic locations and provided emergency aid for well over one million people. You can learn more about ShelterBox in this issue of the newsletter. Donations to this worthy cause can be made with your Annual Meeting registration or in person at the Service Project desk in San Diego.

The Annual Meeting is a major undertaking, and we could not make it all happen without the efforts of all the various committee members, member-volunteers, and AAA Professional Staff in Sarasota. Whether your focus is on cutting-edge academic accounting research, innovative teaching methods, and/or gaining a deeper understanding of the numerous issues facing the accounting and business worlds and society at large, the 2017 Annual Meeting will provide numerous opportunities to learn, collaborate, catch up with old friends and colleagues, and make new connections.

I hope to see you all in San Diego this August as we "Imagine Our Future" together!

David Burgstahler

AAA President

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2017 Annual Meeting Event Locations

The 2017 Annual Meeting will be held at the Manchester Grand Hyatt San Diego and the Marriott Marquis San Diego Marina. Events are scheduled as follows:

Manchester Grand Hyatt San Diego

- Meeting Registration*
- Exhibits
- Career Fair
- Pre-Conference Workshops & Symposia
- Sunday Early Bird Reception
- Monday Welcome Reception
- Monday/Tuesday/Wednesday
 Plenary Sessions
- Tuesday/Wednesday Lunch
- Effective Learning Strategies,
 Emerging and Innovative Research,
 Research Interaction Sessions
- Service Project

Marriott Marquis San Diego Marina

- Career Center
- Pre-Conference Workshops & Symposia
- Conference on Teaching and Learning in Accounting
- Ethics Symposium





A MEETING ROOM SET UP FOR A LECTURE (TOP) AND THE GRAND HALL SET FOR A BANQUET AT THE MANCHESTER GRAND HYATT SAN DIEGO



Meeting Registration - Hyatt ONLY

*Note: Meeting materials, name badges, and special event tickets purchased are only available from the Meeting Registration desk that will be located at the Manchester Grand Hyatt San Diego, even if your first event is scheduled in the Marriott Marquis San Diego.

THE MEETING ROOM FOYER AT THE MARRIOTT MARQUIS SAN DIEGO MARINA

2017 Annual Meeting at a Glance*

Friday, August 4, 2017				
7:00 am-8:00 am	Registration:	7:00 am-5:00 pm	Registration	
	Workshop #01 only	8:00 am-12:15 pm	Exhibits	
8:00 am-4:30 pm	Workshop #01	8:00 am-6:00 pm	Career Center	
5:00 pm-7:00 pm	Registration	8:30 am-9:45 am	Opening Plenary	
Saturday, Augus 7:00 am-6:00 pm 8:00 am-5:30 pm	Registration Pre-Conference		Session Speakers: Robert S. Kaplan, Robert J. Swieringa, and Catherine Schrand	
8:00 am-5:30 pm	Workshops Conference on Teaching and Learning in Accounting (CTLA)	9:45 am-11:00 am	Effective Learning Strategies and Research Interaction Forum	
Sunday, August 6, 2017		10:15 am-11:45 am	Concurrent Sessions and Section Business	
7:00 am-7:00 pm	Registration		Meetings (ATA, FARS)	
8:00 am-12:00 pm	CTLA	12:00 pm-1:45 pm	Section Luncheons	
8:00 am-4:30 pm	Pre-Conference Workshops		(ATA, AUD, FARS, GNP; ticket req'd) and	
9:00 am-3:00 pm	Career Center (Interview Hall)		Section Luncheons with Business Meetings (IAS, MAS,	
12:00 pm-1:00 pm	Accounting Exemplar Award Luncheon		TYC; ticket req'd)	
	(ticket req'd)	1:30 pm-5:00 pm	Exhibits	
3:00 pm-7:00 pm	Exhibits	2:00 pm-3:30 pm	Concurrent Sessions	
4:30 pm-7:00 pm 5:30 pm-7:00 pm		2:00 pm-3:30 pm	Section Business Meetings (GNP)	
3.30 pm-7.00 pm	Dinner on Your Own	3:00 pm-4:30 pm	Strategies and	
Monday, August	-		Research Interaction Forum	
6:45 am-8:15 am	Section Breakfasts with Business Meetings (SET, TLC; ticket req'd)	4:00 pm-5:30 pm	Concurrent Sessions and Section Business Meeting (PI)	
		6:30 pm-8:00 pm	Welcome Reception/ Dinner on Your Own	

Tuesday, August 8, 2017		Wednesday, August 9, 2017	
6:45 am-8:15 am	Section Breakfasts with Business Meetings (GIWB, AIS;	6:45 am-8:15 am	Section Breakfast with Business Meeting (DIV; ticket req'd)
8:00 am-12:15 pm 8:00 am-5:00 pm	ticket req'd) Exhibits Registration	7:00 am-8:15 am	Section Breakfast with Business Meeting (FA; ticket reg'd)
8:00 am-6:00 pm	Career Center	8:00 am-11:00 am	Career Center
8:30 am-9:45 am	Tuesday Morning	8:00 am-2:00 pm	Registration
	Plenary Speakers: S. P. Kothari and Richard G. Sloan	8:00 am-4:30 pm	Faculty-Student Collaborations in Accounting
9:45 am-11:00 am	Emerging and Innovative Research and Research Interaction Forum	8:30 am-9:45 am	Wednesday Plenary Session Speaker: Steven Pinker
10:15 am-11:45 am	Concurrent Sessions	9:45 am-11:00 am	9
12:00 pm-1:45 pm	Luncheon (ticket req'd) Speaker: Daniel		Strategies and Research Interaction Forum
	Simons	10:15 am-11:45 am	Concurrent Sessions
1:30 pm-4:30 pm	Exhibits	12:00 pm-1:45 pm	·
2:00 pm-3:30 pm	Concurrent Sessions		req'd) Speaker: Anne
3:00 pm-4:30 pm	Effective Learning		Christensen
	Strategies and Research Interaction	2:00 pm-3:30 pm	Concurrent Sessions
	Forum	4:00 pm-5:30 pm	Concurrent Sessions
4:00 pm-5:00 pm	AAA Business Meeting	5:30 pm-6:00 pm	Refreshments and Raffle Drawing
4:00 pm-5:30 pm	Concurrent Sessions		

*Schedule subject to change



American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting

Pre-Conference

Friday, August 4 -**Full Day**

8:00 am-4:30 pm

Workshop #01: 8th Annual Transformative Technologies in Accounting Workshop

Management Advisory Services, 7.8 CH

Presenters: Brigitte W. Muehlmann, Babson College: Robert A. Nehmer, Oakland University; J. Donald Warren, Marist College

Sponsors: Strategic and Emerging Technologies Section/ CaseWare Idea, Inc.

Saturday, August 5 -**Full Day**

8:00 am-4:30 pm

Workshop #02: 26th Annual Research Workshop on Strategic and Emerging Technologies in Accounting, Auditing, and Tax

Accounting, 7.8 CH

Presenters: Inarid Fisher. University at Albany, SUNY; J. P. Krahel, Loyola University; Rob Nehmer, Oakland University

Sponsors: Strategic and Emerging Technologies Section/ CaseWare Idea, Inc.

8:00 am-4:30 pm

Workshop #03: Workshop on 2013 COSO/2017 COSO ERM Framework Auditing, 7.8 CH

Presenters: Sridhar Ramamoorti, Kennesaw State University and University of Dayton; Richard Stover, University of Dayton

Saturday, August 5 -**Morning**

8:00 am-12:00 pm

Workshop #04: Blockchains. Accounting, and Tokenization of the REA Ontology

Computer Software and Applications, 4.2 CH

Presenters: Graham Gal, University of Massachusetts: William E. McCarthy, Michigan State University

Saturday, August 5 -Afternoon

1:00 pm-4:00 pm

Workshop #05: Teaching Accounting Online: One Instructor's Experience Accounting, 3.0 CH

Presenter: Michael Ruff. Northeastern University

1:00 pm-4:00 pm

Workshop #06: Teaching Introductory Accounting without **Debits and Credits**

Accounting, 3.0 CH

Presenters: Mark A. Edmonds. The University of Alabama at Birmingham; Thomas Edmonds, The University of Alabama at Birmingham

1:00 pm-4:30 pm

Workshop #07: Improving Critical and Creative Thinking in Students

Accounting, 3.6 CH

Presenters: Martin Martinoff. ICAEW: Plamena Pehlivanova. UCL Institute of Education

1:00 pm-5:30 pm

Workshop #08: Engaging Students in Accounting Ethics Education: Why? What? How? Objectives, Content and Delivery

Behavioral Ethics, 4.8 CH

Presenters: Melissa Beran Samuelson, Arizona State University; Cynthia Jeffrey, Iowa State University; Patrick Kelly, Providence College; Joan Lee, Fairfield University; Mike Schaub, Texas A&M University, John Thornton, Azusa Pacific University

1:00 pm-5:30 pm

Workshop #09: Designing Audit Course(s) for Maximum **Effectiveness**

Auditing, 4.8 CH

Presenters: Michael Ray Newman, University of Houston; Mark Salamasick, The University of Texas at Dallas; Douglas Ziegenfuss, Old Dominion University

Sunday, August 6 -**Full Day**

8:00 am-4:00 pm

Workshop #10: 22nd Annual Ethics Research Symposium Behavioral Ethics, 7.2 CH

Presenters: Annie McGowan. Texas A&M University: Brian Shapiro, University of St. Thomas

Includes: Saturday Night's Reception and Sunday's Accounting Exemplar Award Luncheon

All of the Pre-Conference Workshops and Symposia listed in this section are eligible for continuing professional education (CPE) credit. For the full descriptions, go to http://aaahq.org/Meetings/2017/ **Annual-Meeting/Program/Workshops-Symposia**. Half-day sessions are \$100 each, and full-day sessions are \$200 each. These workshops are scheduled on Friday, August 4; Saturday, August 5; and Sunday, August 6. Lunch will be provided only for Workshops #01 and #10.

Workshops & Symposia

8:00 am-4:30 pm

Workshop #11: Constructing Resilient, Creative Mindsets in Today's Millennial Student Personal Development, 7.8 CH

Presenter: Marsha Huber. Youngstown State University

Sunday, August 6 -**Morning**

8:00 am-11:00 am

Workshop #12: Bringing Practice into the GNP Classroom

Accounting (Governmental), 3.0 CH

Presenters: Jessica Barlow, San Diego State University; Valentina Zamora, Seattle University

Sponsor: Government and Nonprofit Section

8:00 am-12:00 pm

Workshop #13: Cybersecurity Risk Management Reporting and Assurance

Auditing, 4.2 CH

Presenters: Efrim Boritz. University of Waterloo; Chris K. Halterman, EY; Amy Pawlicki, AICPA

Sponsors: EY/AICPA

8:00 am-12:00 pm

Workshop #14: Flipped and Online Classes: Course Management Made Easy

Accounting, 4.2 CH

Presenters: Chris Edmonds, The University of Alabama at Birmingham; Jennifer Edmonds, The University of Alabama at Birmingham; Mark Edmonds, The University of Alabama at Birmingham

8:00 am-12:00 pm

Workshop #15: Analytics, Big Data and Cognitive Systems: Research and Teaching Issues

Computer Software and Applications, 4.2 CH

Presenter: Daniel O'Learv. University of Southern California

8:00 am-12:00 pm

Workshop #16: FASB/IASB

Update Part 1

Accounting, 4,2 CH

Presenters: Christine Botosan. Financial Accounting Standards Board: Mary Tokar, International Accounting Standards Board

Sponsors: Financial Accounting and Reporting Section/ International Accounting Section

8:00 am-12:00 pm

Workshop #24: Strategies for Success in the Classroom Accounting, 3.6 CH

Presenters: Karen K. Osterheld, Bentley University; Jay Thibodeau, Bentley University

Sunday, August 6 -Afternoon

1:00 pm-4:00 pm

Workshop #17: Using Real-World Corporate Cases in Teaching Financial Accounting and Financial Statement Analysis

Accounting, 3.0 CH

Presenter: Mostafa Maksy, Kutztown University of Pennsylvania

1:00 pm-4:00 pm

Workshop #18: Making Professional Judgments and Applying Skepticism in Financial Reporting and Auditing Accounting, 3.0 CH

Presenters: Robert Hodgkinson, ICAEW; Sridhar Ramamoorti, Kennesaw State University

Sponsor: International **Accounting Section**

1:00 pm-4:00 pm

Workshop #19: Government and Nonprofit Research Opportunities

Accounting (Governmental), 3.0 CH

Presenters: Nancy Feng. Suffolk University; Erica Harris, Villanova University; Daniel Neely, University of Wisconsin-Milwaukee; Kevin Rich, Marquette University; Michelle Yetman, University of California,

Sponsor: Government and Nonprofit Section

1:00 pm-4:30 pm

Workshop #20: Revenue Recognition and Lease Standards - Discussion of the Changes

Accounting, 3.6 CH

Presenter: Kenn Heaslip, Kenneth Heaslip, CPA

1:00 pm-4:30 pm

Workshop #21: FASB/IASB Update Part 2

Accounting, 3.6 CH

Presenters: Christine Botosan, Financial Accounting Standards Board; Mary Tokar, International Accounting Standards Board

Sponsors: Financial Accounting and Reporting Section/ International Accounting Section

1:00 pm-4:30 pm

Workshop #22: Celebrating Accounting History Accounting, 3.6 CH

Presenters: Stephan Fafatas. Washington & Lee University; Yvette Lazdowski, Plymouth State University

Sponsor: Accounting History Section

Workshop listings continue on page 14

Sunday, August 6 -Afternoon (cont'd)

1:00 pm-4:30 pm

Workshop #23: Introduction to the AICPA Audit Data Standards Auditing. 3.6 CH

Presenters: Eric E. Cohen, PricewaterhouseCoopers; Glen L. Gray, California State University, Northridge; Clinton (Skip) White, University of Delaware

1:00 pm-4:30 pm

Workshop #25: New Chairs Symposium

Business Management and Organization, 3.6 CH

Presenters: Sharon Lassar, University of Denver; Mark Myring, Ball State University; Elizabeth Oliver, Washington & Lee University; Sandra Richtermeyer, University of Massachusetts Lowell; William Stout, University of Louisville; Nancy Uddin, Monmouth University; Jeffrey Wilks, Brigham Young University

Sponsor: Accounting Program Leadership Group

2:00 pm-3:30 pm

Workshop #26: Preparing for the Interview Process

Personal Development, 1.8 CH

Presenter: TBD

Sponsor: American Accounting

Association

The American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website:

www.NASBARegistry.org



22nd Annual Ethics Research Symposium

Do Accounting ethics inspire you? If so, then the 22nd Annual Ethics Research Symposium is for you! All AAA members are invited to attend the Symposium on Sunday, August 6, 2017, preceding the AAA Annual Meeting in San Diego, CA. Registration includes the Saturday reception and Accounting Exemplar Award Luncheon on Sunday.

The Symposium encourages thoughtful research on the ethical applications of teaching, practice, and/or business that ultimately benefit the individual, government, or society. Accordingly, we challenge researchers in other accounting areas to identify and address the ethical implications of their research. The Symposium will recognize and award research in the following categories: Best Research Paper, Best Innovation for Teaching, Best Paper by a Current Doctoral Student, and Best Paper by a Recent Graduate (graduation from a doctoral program must have occurred within the last three years).

Additional networking opportunities are also available at our Pre-Symposium Reception at 6:30 pm on Saturday, August 5. Come out and meet new colleagues, greet old friends, and welcome doctoral students to our premier group of ethics researchers! More information about the Symposium can be found at http://aaahq.org/Meetings/2017/Annual-Meeting/Program/Ethics-Symposium

Questions can be sent to Annie McGowan, Texas A&M University, **AMcGowan@mays. tamu.edu**, and Brian Shapiro, University of St. Thomas, **bpshapiro@stthomas.edu**

2017-2018 AAA Membership Dues

Annual Meeting registration policy requires payment of membership dues for the September 2017-August 2018 year. We offer an unparalleled range of membership benefits designed to help you grow in your career.

- Membership dues include Digital Library access to The Accounting Review, Accounting Horizons, and Issues in Accounting Education. In addition, the online journals Accounting and the Public Interest, Journal of Emerging Technologies in Accounting, and the Journal of Information Systems are included for all members.
- Members have the opportunity to join any of our 17 Sections, and are also part of the Region they work in. For more information on Sections, please visit http://aaahq.org/Sections-Regions
- Members may add a print subscription to the AAA journal(s) for an additional cost: *The Accounting Review* \$45, *Accounting Horizons* \$25, *Issues in Accounting Education* \$25.
- Full, Two-Year College, and Life members may also subscribe to print copies of many section journals (section membership is required to receive section journals).
- An additional benefit of membership is the AAA Career Center providing opportunities to post jobs and resumes.
- Questions about membership? Our Membership Staff is ready to serve you at 941-921-7747 or info@aaahq.org

2017 Exhibit Hall Hours & Early Bird Reception

The Exhibit Hall at the Annual Meeting will be open Sunday, Monday, and Tuesday. Plan on joining us for the Early Bird Reception on Sunday, August 6, 5:30 pm-7:00 pm. Daily coffee breaks will also be held in the Exhibit Hall. Exhibit Hall hours are as follows:

Sunday, August 6: 3:00 pm-7:00 pm

Monday, August 7: 8:00 am-12:15 pm

1:30 pm-5:00 pm

Tuesday, August 8: 8:00 am-12:15 pm

1:30 pm-4:30 pm



AAA Service Project

2017 Service Project Partner: ShelterBox Consider Making a Contribution When You Register!



What Is the Service Project?

The AAA Service Project began at the 2011 Annual Meeting in Denver, Colorado, with a donation of 500 backpacks to the Denver school system. Thanks to the generosity of our members, we have been able to donate hundreds of backpacks each year filled with new school supplies for children who may not otherwise have supplies for school.

New for 2017!

This year, the AAA is taking a more global approach by partnering with ShelterBox (http://shelterboxusa.org/index.php). Continuing our tradition of giving to those who may otherwise go without, donations collected will be used to provide emergency shelter and lifesaving equipment to survivors of a disaster or humanitarian crisis worldwide. As the largest community of accountants in academia, we are delighted and proud to be able to make a difference in the lives of so many families!



We Need Your Help to Make a Difference! Please Donate Now.

- Donate when you register for the Annual Meeting http://aaahq.org/Meetings/Meeting-Info/ sessionaltcd/17AM08
- Donate through the Service Project Donation page http://aaahq.org/Meetings/Meetings Info/sessionaltcd/17AMsp08
- Donate at the Service Project Desk at the Manchester Grand Hyatt San Diego
- Not attending the Annual Meeting? You can still donate at http://aaahq.org/Meetings/ Meeting-Info/sessionaltcd/17AMsp08

Your tax-deductible donation (U.S.) is used to provide support for all costs associated with ShelterBox worldwide deployments, including but not limited to lifesaving equipment, response teams, transportation, and collaboration with local or international partners.

How much does one ShelterBox cost?

One ShelterBox = \$1,000

How much do supplies cost?

- \$650 Tent
- \$30 Mosquito Net
- \$250 ShelterKit
- \$25 Solar Light
- \$100 Basic Tool Kit
 \$20 Children's
- \$40 Cooking Set
- Activity Kit
- \$35 Water Filter

Together, we can make a difference in the lives of children and families around the world. The AAA thanks you for your donation to the Service Project!

Questions about the Service Project? Contact Barbara Gutierrez at barbara.gutierrez@aaahq.org

Want to learn more and see a tent and ShelterBox supplies? Stop by the Service Project Desk at the Manchester Grand Hyatt San Diego.



ShelterBox is a disaster relief charity that provides emergency shelter and lifesaving equipment to disaster survivors worldwide. ShelterBox aid is tailored to meet the needs of every disaster. Volunteer-based ShelterBox Response Teams hand-deliver aid across the world, often partnering with other aid organizations, government officials, and community leaders to determine the most vulnerable.



NOT JUST A SHELTER.

A TEMPORARY HOME.

Our tents are designed to withstand extreme temperatures, high winds, and heavy rainfall. Internally, each tent has privacy partitions that allow recipients to divide the space as they see fit. These are just some of the things we've engineered ShelterBox tents to withstand.

SHELTER, WARMTH, AND DIGNITY.

A **ShelterBox** typically contains a family relief tent, water filter, solar light, cookware, children's activity kit, a toolkit, blankets, and bedsheets.

A **ShelterKit** contains reinforced tarps, basic tools, rope, and fixings, such as nails, screws, and twine to enable a family to secure an existing structure.



SHELTERBOXUSA.ORG

ShelterBox USA is a 501(c)(3) nonprofit that relies on private donations to provide shelter, warmth, and dignity to disaster survivors worldwide.

Hotel Information

The American Accounting Association's Annual Meeting will be held in San Diego, CA, August 5-9, 2017 at the Manchester Grand Hyatt San Diego and the Marriott Marquis San Diego Marina.

To receive the special conference rate be sure to do the following:

- Identify yourself as attending the American Accounting Association Annual Meeting.
- Make your reservation by June 13, 2017.



■ Manchester Grand Hyatt San Diego

1 Market Place

San Diego, CA 92101 USA Toll-Free: 1.888.421.1442 Telephone: 1.619.232.1234

Association Group Rate Single/Double: \$225*

Marriott Marquis San Diego Marina ▶

333 West Harbor Drive

San Diego, CA 92101 USA

Toll-Free: 1.800.228.9290

Telephone: 1.619.234.1500

Association Group Rate Single/Double: \$249*



*Hotels are providing complimentary internet access in the guest rooms to those who book under the association group rate.

AAA Meeting Attendees with Limited Mobility

If you have limited mobility during your participation in the AAA Annual Meeting, it is very important that you notify the hotel when you make your reservations and when you check into the hotel. Should there be an emergency that would require evacuation, the hotel staff needs to know that you require assistance. This includes temporary mobility issues that might unexpectedly slow you down such as an injury, crutches, etc. Please request instructions directly from the hotel about how to proceed in case of an emergency.

Air/Ground Transportation Options

San Diego International Airport (Lindbergh Field) is approximately three miles from the hotels.

San Diego taxi service is available from the lower level curb of all terminals at San Diego International Airport. Approximate cost is \$15-\$20 (cost approximation, price is subject to change).

San Diego Airport Shuttle Services are also available at the airport.

Luncheon Tickets

Meeting attendees will have the opportunity to select a Tuesday or Wednesday luncheon ticket on their Annual Meeting registration form.

One luncheon ticket is included with each meeting registration.

Tickets are assigned on a first-come, first-served basis, so remember to register early. Guest tickets will also be available for purchase at the on-site ticket counter, next to Registration. If no luncheon selection is made on your registration form, you will not receive a luncheon ticket.

Special Meal Requests:

Special meal ticket requests, including gluten-free, vegan, and vegetarian meal options, must be ordered in advance on the Annual Meeting registration form.

Need other ideas for lunch or dinner? Check out http://www.sandiegorestaurants.com for some suggestions!

Become Part of the Annual Meeting "Host Program"

Are you interested in being an Annual Meeting Host to a new member? Here's your chance to give back to the Accounting community and share your experiences and knowledge about the AAA Annual Meeting with a firsttime attendee.

Experienced AAA members:

- Give back to the Accounting community
- Share your Annual Meeting wisdom
- Help first-time attendees navigate through their schedules and events
- Meet new people and network globally
- Enhance someone's perception and experiences with Accounting

We're looking for:

- Enthusiastic and friendly individuals
- Have attended the Annual Meeting at least twice
- Ability to commit time at the Annual Meeting to advise your match
- Flexibility in your schedule

For new attendees:

Whether you are new to AAA or are attending your first Annual Meeting, we want you to gain the most from your Annual Meeting experience. Getting started is easy: Simply sign up for the Host Program using the web address below. Your host will be dedicated to helping you navigate the Annual Meeting and will be a trusted source for all your Annual Meeting questions.

- Gain new insights about the Accounting field and AAA
- Meet new people and explore opportunities to network on a global basis
- Be in the know on all the must-see sessions and events to attend
- Maximize your time and learning experience
- Connect with an experienced colleague with the same research and/or teaching interests

Please contact Mary Beth Gripshover at **marybeth**. **gripshover@aaahq.org** or 941-556-4116 with questions about the Host Program.

To Sign Up: To be a host or as a new attendee to be paired with a host, visit the Host Program link at http://aaahq.org/Meetings/2017/Annual-Meeting/Submissions/Host-Program



Career Center

Career Center at the Annual Meeting

The Career Center at the Annual Meeting is the AAA's largest recruiting event, where applicants and institutions from across the world can network and explore opportunities.

Please visit the AAA Annual Meeting website at http://aaahq.org/Meetings/2017/Annual-Meeting for additional news and announcements about the Career Center at the 2017 Annual Meeting.

Career Events at the 2017 Annual Meeting

If you are looking to fill a job or advance your career, we invite you to join us in San Diego to take advantage of our career events!

The Career Center will be located in the Marriott Marquis San Diego Marina and will take place from Sunday August 6 through Wednesday morning August 9, so there will be plenty of time to network and set up interviews.

- Interview Hall: Your university will have the ability to maximize its recruiting time by purchasing time slots in our Interview Hall. The Interview Hall will feature privacy with each individual interview table having drapes on three sides.
- **Preparing for the Interview Process:** This session is held on Sunday afternoon, August 6 from 2:00 pm to 3:30 pm. This workshop is intended for job seekers who are interested in learning or reviewing skills that are helpful while going through the job-seeking process.
- Career Fair: The Fair takes place on Sunday evening from 4:30 pm-7:00 pm on August 6 in the Manchester Grand Hyatt San Diego. The Career Fair offers both employers and job seekers a chance to get to know each other outside of a formal interview format.

We invite you to take advantage of these unique opportunities. For more information on locations, please visit http://aaahq.org/Meetings/2017/Annual-Meeting/Events/Career-Center

2017 Meeting Space Requests

Meeting space may be reserved for events held during the 2017 AAA Annual Meeting. Limited space is available Sunday through Wednesday, August 6–9. Alumni events and other functions may be scheduled during the following times (space permitting):

Sunday, August 6

Breakfast, lunch, and evening functions

Monday, August 7

Breakfast, lunch, and evening functions

Tuesday, August 8

Breakfast and evening functions

Wednesday, August 9

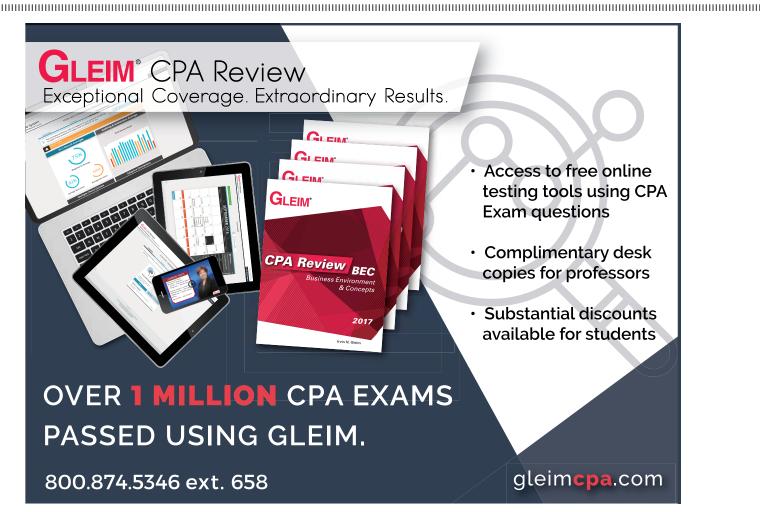
Breakfast functions

Requests for space can be made online at http://aaahq.org/Meetings/Annual-Meeting/Events/Meeting-Rooms or by contacting Debbie Gardner at the American Accounting Association, debbie@aaahq.org or 941.556.4101.

We will need to know the period during which you wish to hold your meeting/function (date, time, and length); the name of the event; the estimated attendance; and the name, telephone, and

email address of the contact person. The American Accounting Association will schedule a meeting room, based on availability, starting in late May 2017. Events with food and beverage will be coordinated directly with the Hotel Catering Department where the event is scheduled for menu selection and payment.





2017 Annual Meeting

Annual Meeting registration fee includes:

- Name badge
- Exhibit Hall admission
- Career Fair admission
- Program
- Quick Reference card
- List of registrants
- Admission to plenaries, panels, and research sessions
- One ticket to the Tuesday or Wednesday luncheon
- Sunday evening Early Bird Reception
- Monday evening Welcome Reception
- Refreshment breaks
- Career Center admission
- Meeting App that allows you to search sessions by your Section, presenter name, room locations/maps, and much more.

Guest Registration

A \$100 guest registration fee is required for guests 12 and older. Accounting faculty and students are NOT eligible to register as guests. Paid guests must be listed on the registration form.

Guest registration fee includes:

- Name badge (required for admission to events and activities)
- Exhibit Hall admission
- Career Fair admission
- Sunday evening Early Bird Reception
- Monday evening Welcome Reception
- Refreshment breaks

Registration Deadlines:

June 13: Registrations received after 11:59 pm EDT on June 13 will incur a \$100 late fee (students will incur a \$50 late fee).

July 13: Pre-registration closes at 11:59 pm EDT on July 13. There will be an additional \$50 processing fee on all registrations received after July 12.

Register Online

You can register online at http://aaahq.org/Meetings/Meeting-Info/sessionaltcd/17AM08

Register by Mail or Fax

If faxing your registration, you may send it to 941.923.4093 until 11:59 pm EDT on July 13, 2017 (the above late fees will apply after June 13).

If mailing your registration, please send it to American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL, 34202.

If you mail or fax a registration form to AAA that was previously submitted, please indicate so on the form.

Registration

Payment Options

The AAA accepts American Express, MasterCard, and Visa. Checks payable to the American Accounting Association are also accepted.

On-Site Registration

On-site registration will be available starting Friday, August 4, at the AAA Registration Desk at the Manchester Grand Hyatt San Diego. Applicable late fees will be applied.



Registration Changes

All registration inquiries and change requests should be submitted to AAA Member Services at info@aaahq.org or by using the change/add-on form posted at http://aaahq.org/Portals/O/documents/AnnualMeeting/2017/2017%20AM%20ChangeForm.pdf. After July 13, any registration changes should be made on-site at the AAA Registration Desk in the Manchester Grand Hyatt San Diego. Ticket changes will be accommodated based on availability.

Cancellation Policy

All cancellations must be submitted in writing to Pat Stein at **info@aaahq.org**. A refund of the conference fee, minus a \$75 administrative fee, will be given for cancellations received by July 12. No refunds will be available after July 12.

Registration Fees and Forms

Looking for your Annual Meeting registration form? The registration forms that can be mailed or faxed are posted at http://aaahq.org/Meetings/2017/Annual-Meeting/Registration

You can choose to register online, by fax, or by mail.

Registration fees received by June 13, including AAA membership dues, start at:

Full member: \$725 Student member: \$300

Two-year college member: \$570

Life member: \$535

Can't print the registration form? Please call Pat Stein at 941.556.4102 for assistance or send

an email to pat@aaahq.org



SAN DIEGO 2017

IMAGINING OUR FUTURE

American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting



NONPROFIT ORG. U.S. POSTAGE PAID MANASOTA, FL PERMIT NO. 15

9009 Town Center Parkway, Lakewood Ranch, FL, 34202 Phone: (941) 921-7747

Fax: (941) 923-4093 Email: info@AAAhq.org Printed in the USA

For more information, login to http://AAAHQ.org

AAA 2017 Annual Meeting Issue San Diego: August 5-9, 2017

Looking for your 2017 Annual Meeting registration form?

The registration forms are posted at http://aaahq.org/Meetings/Meeting-Info/sessionaltcd/17AM08

You can choose to register online, by fax, or by mail.

- Register online with your American Express, MasterCard, or Visa.
- Fax your registration form with a credit card number to 941.923.4093.
- Mail your registration form with a check payable to the American Accounting Association.

Can't print the registration form? Please call Pat Stein at 941.556.4102 for assistance or send an email to **pat@aaahq.org**