

American Accounting Association

Celebrating a Century of Thought Leaders in Accounting

Accounting Education News

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2016 Annual Meeting Preview

The 2016 Annual Meeting in New York, NY will be filled with a range of exciting sessions and events centered around our theme of the "Celebration of the Century" as we mark the centennial anniversary of

the Association! We hope to see all of you as we begin our journey into the next 100 years and as we develop into an even stronger and more impactful organization.

AUGUST 6-10, 2016 NEW YORK, NY



2016 Annual Meeting Preview (cont'd)

We are all looking forward to the 2016 Annual Meeting of the American Accounting Association (AAA) where we will celebrate the Association's first 100 years and start looking forward to the next 100 years. While we will celebrate the AAA's history, we must continue to keep our eye on the future and the goal of becoming a learned profession. For our plenaries and luncheon sessions, speakers will talk about how accounting has impacted our history and also how accounting and the accounting profession (broadly defined) will be critical to the future in helping to shape a prosperous society.

The meeting will start on Saturday, August 6, with a wide array of pre-meeting workshop and consortia sessions, including the Ethics Symposium and the Conference on Teaching and Learning in Accounting (CTLA). Every year, this conference attracts more and more of our members. As in the past, there will be a host of sessions of interest to accounting educators. The Annual Meeting main series of plenary and concurrent sessions will take place from Monday morning, August 8, through Wednesday evening, August 10. There are many planned discussions, panels, and events.

Concurrent sessions during the Annual Meeting will include some terrific at-large panel sessions, which we hope you will be able to attend. The third Global Emerging Scholars Research Workshop will be held on Sunday, and the Faculty-Student Collaborations in Accounting (FASTCA-16) will be held on Wednesday. The main objective of the Global Emerging Scholars Research Workshop is to provide access to senior leadership to help scholars develop their research. The scholars who will attend the workshop will present their papers and receive constructive feedback from senior mentors and their fellow scholars. Workshop attendees will have the opportunity to interact with renowned scholars of international standing and with fellow early career researchers. In addition, the workshop will provide a platform for discussion of research ideas and issues that potentially lead to future collaboration among attendees. The main objective of the FASTCA-16 sessions is to encourage exploration and discussion of research collaborations between accounting faculty and undergraduate and master's students. This all-day conference recognizes the importance of these collaborations to creating important learning experiences for students, attracting students to the accounting profession, and the accounting academy—as well as connecting the community of faculty conducting collaborative research and teaching.

As at past Annual Meetings, we will have an Exhibit Hall with more than 30 exhibitors; a Career Fair; and, for the sixth year, our Service Project, which will benefit underserved children in the New York City area. The 2016 Annual Meeting will provide a host of opportunities to learn, network, see old friends, and make new ones. New York City is "the city that never sleeps" ... an excellent setting for AAA members, guests, and partners to gather and to attend the "Celebration of the Century" together. If you are unable to attend the Annual Meeting in New York this year, you will still be able to view the plenary sessions and several of the concurrent sessions. We will post recordings to the AAACommons after the close of the meeting for you to view. If you are not able to attend the meeting, don't forget to renew your dues for the 2016–2017 membership year. Please visit **http://aaahq.org/Membership** for more information.

2016–2017 Board of Directors Election Results

Congratulations to the new Board members who will begin their terms at the Annual Meeting in August.

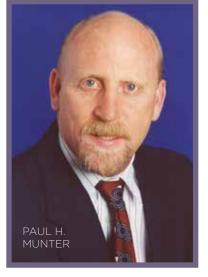
Our thanks to the other candidates and to the AAA Nominations Committee and the Council Ballot Committee members for their continued service and dedication to the AAA.



President-Elect: Anne L. Christensen, Montana State University

Director-Focusing on Intellectual Property: Elaine G. Mauldin, University of Missouri





Director-Focusing on Academic/ Practitioner Interaction: Paul H. Munter, KPMG LLP

For a complete listing of the 2016–2017 Board of Directors, please visit http://aaahq.org/About/Directories/Boards/20162017-Board-of-Directors

The AAA Career Center Is YOUR Job Connection Headquarters!

Whether you are just starting out and seeking your first position or looking to change jobs, the AAA Career Center is where you should start your job search. Job seekers have access to more than 200 job postings from the top employers in the Accounting field.

Member benefits of the Career Center:

- One FREE resume posting per year
- Online assistance in building your resume and cover letter
- Personal job alerts
- Access to all job postings on the AAA Job Board

To register or log into the Career Center, visit http://aaahq.org/Career-Center

Upcoming Career Center Events

Career Center at the Annual Meeting | August 7-10, 2016 | New York, NY

The Career Center at the Annual Meeting is the AAA's largest recruiting event, where applicants and institutions can make connections! The Career Center at the Annual Meeting will begin on-site on August 7 at the New York Hilton Midtown hotel.

The Career Center at the Annual Meeting will have two huge on-site events:

Interview Hall: This is where you can get connected! By registering through the Career Center, employers and job seekers can schedule interviews in our Interview Hall. Open **Sunday through Wednesday**, the Interview Hall will feature private interview tables for you to meet with recruiters.



Career Fair: A great opportunity to meet people, collect resumes, and schedule interviews. The Career Fair will take place at the New York Hilton Midtown on **Sunday, August 7** from 4:30 to 7:00 pm.

Note: In order to attend the Career Center at the Annual Meeting, you MUST be registered for the 2016 Annual Meeting. For more information, contact Erica Carroll at erica.carroll@aaahq.org or call 941-556-4104.



Career Center





2016 AAA Awards

The AAA is proud to announce the following winners of the 2016 awards, which will be presented at the Annual Meeting in New York City in August.

The J. Michael and Mary Anne Cook Prize (To be awarded at the Monday Plenary)

The J. Michael and Mary Anne Cook Prize is the foremost recognition of an individual who consistently demonstrates the attributes of a superior teacher in the discipline of accounting. The Prize serves to recognize, inspire, and motivate members to achieve the status of a superior teacher. Each year up to three awards of \$25,000 each can be made in the categories of graduate, undergraduate, and two-year accounting degree programs.

- Graduate: G. Peter Wilson, Boston College
- Undergraduate: Billie M. Cunningham, University of Missouri
- Two-Year College: Markus Ahrens, St. Louis Community College, Meramec

Accounting Horizons Best Paper Award (To be awarded at the Wednesday AAA Luncheon)

Colleen M. Boland, University of Wisconsin-Milwaukee; Scott N. Bronson, The University of Kansas; Chris E. Hogan, Michigan State University. "Accelerated Filing Deadlines, Internal Controls, and Financial Statement Quality: The Case of Originating Misstatements." Accounting Horizons, September 2015, Volume 29, No. 3, pp. 551-575.

Ronald A. Dye, Northwestern University; Jonathan C. Glover, Columbia University; Shyam Sunder, Yale University. "Financial Engineering and the Arms Race between Accounting Standard Setters and Preparers." Accounting Horizons, June 2015, Volume 29, No. 2, pp. 265–295.

Competitive Manuscript Award (To be awarded at the Tuesday AAA Luncheon)

Amanda M. Winn, University of Illinois. "Partner Rotation and PCAOB Inspections: Effects on End-of-Term Audit Quality."

Deloitte Wildman Medal Award (To be awarded at the **Tuesday Plenary**)

Mary E. Barth, Stanford University; Wayne R. Landsman, The University of North Carolina; Mark H. Lang, The University of North Carolina; Christopher D. Williams, University of Michigan. "Are IFRS-based and U.S. GAAP-based Accounting Amounts Comparable?" *Journal of Accounting & Economics*, August 2012, Volume 54, Issue 1, pp. 68–93.

Distinguished Contribution to Accounting Literature Award (To be awarded at the Wednesday Plenary)

Holger Daske, University of Mannheim; Luzi Hail, University of Pennsylvania; Christian Leuz, The University of Chicago; Rodrigo S. Verdi, Massachusetts Institute of Technology. "Mandatory IFRS Reporting around the World: Early Evidence on the Economic Consequences." *Journal of Accounting Research*, Volume 46, Issue 5, pp. 1085–1142, December 2008.

Doctoral Dissertation Awards for Innovative Research in Accounting Education (To be awarded at the Tuesday AAA Luncheon)

Danqi Hu, University of Toronto. "Does the Public Availability of Market Participants' Trading Data Affect Firm Disclosure? Evidence from Short Sellers."

Soonchul Hyun, University of Calgary. "Innovation Activities and Firm Value."

Lorien Stice-Lawrence, The University of North Carolina at Chapel Hill

Aleksandra Zimmerman, Case Western Reserve University

Innovation in Accounting

Education Award (sponsored by the Ernst & Young Foundation; To be awarded at the **Wednesday Plenary**)

Michael J. Meyer, University of Notre Dame; Teresa S. Meyer, University of Notre Dame. "Accounting Case Search: A Web Search Tool for Finding Published Accounting Cases."

Frank Buckless, North Carolina State University; Kathy Krawczyk, North Carolina State University; D. Scott Showalter, North Carolina State University. "Use of Second Life Virtual Reality World for Inventory Simulation."

Issues in Accounting Education Best Paper Award (To be awarded at the Wednesday AAA Luncheon)

Rebecca G. Fay, East Carolina University; Norma R. Montague, Wake Forest University. "Witnessing Your Own Cognitive Bias: A Compendium of Classroom Exercises." *Issues in Accounting Education*, February 2015, Volume 30, No. 1, pp 13–34.

Lifetime Service Award (To be awarded at the Wednesday Plenary)

Theodore J. Mock, University of California, Riverside David E. Stout, Youngstown State University

Notable Contributions to Accounting Literature Award (sponsored by AICPA; To be awarded at the Tuesday AAA Luncheon)

Ilia D. Dichev, Emory University; John R. Graham, Duke University; Campbell R. Harvey, Duke University; Shivaram Rajgopal, Columbia University. "Earnings Quality: Evidence from the Field." *Journal of Accounting & Economics*. Volume 56 (2013), pp. 1–33.

Outstanding Accounting

Educator Award (sponsored by the PricewaterhouseCoopers Foundation; To be awarded at the **Tuesday Plenary**)

Jerold Zimmerman, University of Rochester Douglas F. Prawitt, Brigham Young University

Outstanding Service Award (To be awarded at the **Monday Plenary**)

Michael A. Diamond, University of Southern California

(To be awarded at the **Tuesday AAA** Luncheon)

George W. Krull, Jr., Grant Thornton LLP, Retired

Seminal Contributions to Accounting Literature Award (To be awarded at the Monday Plenary)

Richard G. Sloan, University of California, Berkley "Do Stock Prices Fully Reflect Information in Accruals and Cash Flows about Future Earnings?" *The Accounting Review*, Vol. 71, No. 3. (July 1996), pp. 289-315.

The 7th Annual Accounting PhD Rookie Recruiting & Research Camp

December 2-4, 2016 | Miami, Florida

AAA and the University of Miami are pleased to bring you the 7th Annual Accounting PhD Rookie Recruiting & Research Camp, which will be held this December 2–4 in Miami, Florida. This year's Accounting PhD Rookie Recruiting & Research Camp will be held at the Hilton Miami Downtown.

The 2016 Accounting PhD Rookie Recruiting & Research Camp is a two-day forum for faculty and recruiters to meet and network with PhD candidates, attend 15-minute research presentations by job-seeking candidates, and interview a number of job market candidates before making decisions about recruiting "fly-outs." This year's camp will bring together accounting PhD candidates, faculty from universities interested in interviewing PhD candidates for faculty positions, and possibly recruiters from private sector firms.

PhD candidates who are expected to graduate in Spring 2017 are encouraged to apply to attend the Accounting PhD Rookie Recruiting & Research Camp. Registered recruiters will receive a convenient resume "bio book" of all PhD candidates organized by dissertation topic. Recruiters may schedule interviews with candidates both before camp and on-site.

There is no registration fee for graduating PhD candidates. Early registration fees for recruiting faculty and hotel rates will be available soon. A limited number of slots will be reserved for junior PhD students (not graduating in 2017) to attend the Camp as observers.

For more information about the 2016 Accounting PhD Rookie Recruiting & Research Camp, please visit **http://aaahq.org/Meetings/2016/RookieCamp**

If you have any questions about the 2016 Accounting PhD Rookie Recruiting & Research Camp, contact Erica Carroll at erica.carroll@aaahq.org.







2016 Trueblood Seminars Discuss Audit Innovation and Education for Tomorrow's Professionals

For more than 50 years, the Trueblood Seminars have sought to cover new developments in auditing and accounting for participating educators and thought leaders across the country. The most recent Seminars, held February 17–20 and March 16–19, were hosted by the Deloitte Foundation and the American Accounting Association at Deloitte University in Westlake, Texas.

Audit innovation was the hot topic this year, as more than 75 accounting/auditing professionals and educators met in Westlake, TX. Case study materials were also discussed, designed to further classroom experiences and learning for both undergraduate and graduate students of accounting.

This year's Seminars called on both professionals and academia to advance the technical capabilities of an auditor as technology continues to transform the business world.

"As businesses continuously evolve and innovate, so, too, should audit, making these Seminars all the more crucial," said Kathleen Shoztic, Executive Director of the Deloitte Foundation, per a release. "While financial reporting requirements have continued to evolve since the Trueblood Seminars began, technology has fundamentally changed the way businesses operate. Educators should not only consider exploring leading practices that will help prepare students for the evolving industry, but also continuing to innovate."

The Trueblood case studies, prepared by Deloitte, also aimed to discuss certain ambiguous topics in accounting to help better prepare students for questions that can arise in their professional careers.

"In particular, the case studies are a tremendous resource for accounting faculty to encourage critical thinking skills and professional judgment in the classroom," said Seminar co-chair and Virginia Polytechnic Institute and State University professor Sarah Stein, per a statement. "The cases tackle issues that have more than one potential alternative, which requires students to provide thoughtful, well-reasoned responses based on their research of the standards. These skills provide great value to the accounting profession."

Committee members, including Kristian Allee (University of Wisconsin), Bruce K. Behn (The University of Tennessee), Lauren Cunningham (The University of Tennessee), Michael Iselin (University of Minnesota), Nicole Wright (Northeastern University), and Shoztic additionally discussed the possibilities of a new type of auditor as well as the necessary critical thinking skills that students will need in order to successfully adapt in a transitioning profession.

"Future auditors and accountants will likely need new skills to apply more critical thinking, use advanced technologies, and apply statistical methods and advanced analytics. The Trueblood Seminars help professors enrich the accounting curriculum so that it reflects the skills likely needed for the auditor of the future," added Shoztic.

The Deloitte Foundation's Trueblood Case Study Series is available on Deloitte's website at http:// www2.deloitte.com/us/en/pages/about-deloitte/articles/trueblood-case-studies-deloittefoundation.html

The Robert M. Trueblood Seminars have been held annually since 1966 under the auspices of the Deloitte Foundation. In 1975, the American Accounting Association joined the Deloitte Foundation in administering the Seminars. Throughout the years, more than 2,300 professors have attended the program. The engagement and support of the Foundation has played a key role in the development of accounting faculty and will continue to have a lasting impact on teaching and research in

accounting.

Deloitte Foundation

The 2015 J. Michael and Mary Anne Cook Prize Winners Share Teaching Insights at Spring Region Pilot Meetings

A highlight at this spring's AAA Region Pilot Meetings was the plenary session that featured one of the Cook Prize winners: Joe Hoyle, Undergraduate; Mark Nelson, Graduate; or Tracie Miller-Nobles, Two-Year College. Although each of these superior teachers has their own style, all inspired meeting attendees with their perspectives on high-quality teaching.

Each shared their thoughts and insights during their session in their own words.

Ohio Region Meeting: Joe Hoyle, University of Richmond

"I loved having the opportunity of speaking at the Ohio AAA Region Meeting this spring in Cleveland, Ohio. Because the region covers only a single state, everyone in attendance seemed to know each other. The friendship was apparent before the opening session as people waved and shouted at each other across the room. I had a chance to interact with old friends like David Stout of Youngstown State, Mark Holtzblatt at Cleveland State, and Gary Previts at Case Western Reserve. I based my talk on the words of John Dewey: 'If we teach today as we taught yesterday, we rob our children of tomorrow.' Rather quickly, anyone's teaching can get into a rut, so I wanted the attendees to think about possible changes they could make, starting immediately, to improve accounting education. I am not interested in teaching better in the future. I want to teach better today. I focused on what I call 'The Three E Process': Experiment, Evaluate, Evolve. Obviously, this approach relies on a willingness to try new tactics, so I talked about possible areas where teaching changes could be tried, such as improved communications, the creation of puzzles, more rigorous grading standards, and positive reinforcement. I challenged the Ohio educators to go back to their schools and start their experiments if they were truly serious about becoming better teachers."

Southeast Region Meeting: Mark Nelson, Cornell University

"I gave a talk called 'Perspectives on High-Quality Teaching' at the Southeast Region Meeting on April 15, 2016, in Atlanta, Georgia. The talk was broken into two parts. The first part took a macro perspective and discussed how universities can foster good teaching. I argued that schools screen for good teachers, set a culture that attracts good teachers, and develop good teachers by instruction, collegial support, feedback, and encouragement. The second part took a micro perspective and discussed some of the teachers who inspired me and the lessons I learned. I specifically highlighted Tom Dyckman, Lisa Koonce, Charles Lee, David Spiceland, Bob Swieringa, Wayne Thomas, and Pete Wilson as some of the faculty who had influenced my teaching for the better. I enjoyed having the opportunity to share these perspectives with participants at the Southeast Regional Meeting as well as to hear their own perspectives and teaching tips during the Q&A session that followed and in other informal interactions."

Western Region Meeting: Tracie Miller-Nobles, Austin Community College

"This past May, I had the distinct pleasure of attending the Western Region Meeting in Seattle, Washington. It was a great meeting that included networking with colleagues, engaging concurrent sessions, and informative keynote speakers. As a winner of the J. Michael and Mary Anne Cook Prize, I was invited to speak sharing my perspectives on high-quality teaching. During this presentation, I shared eight tips that I believe can make all of us better teachers:

• Remember what it's like to learn. When is the last time you learned something new? Learning something new is a great way to remember what it is like to be a student. It helps you remember the learning process and how challenging learning can be.

- It's all about the students. My students shape my teaching with the ultimate goal being their success. When I don't keep this as the center of my core philosophy, my teaching falters, and I fail to be effective in the classroom.
- Find great mentors. The American Accounting Association is a great place to find mentors. Many of my mentors I met through my service with the organization and attendance at AAA meetings. These individuals have shaped and guided me throughout my career, providing insight and inspiration when I needed it.
- Surround yourself with colleagues who challenge and inspire you. Attending conferences, such as the regional meeting, helps you find colleagues who can challenge and inspire you. It is through sessions, at the regional and annual meetings, that I have been inspired to try new teaching strategies and technologies.
- Observe other professors and find what works for you. Last fall, I had the pleasure to observe a developmental math faculty member. I walked away with some great new strategies to use in my accounting courses. Observing other professors helps you discover new teaching strategies that you can use in your courses.
- Read about educational theory. Reading educational theory has expanded my knowledge of teaching and pedagogy. Some of my favorite are *The Skillful Teacher* (Stephen Brookfield), *The Adult Learner* (Malcolm Knowles, Elwood Holton, and Richard Swanson), and *The Courage to Teach* (Parker Palmer).
- Keep a 'You're a Rock Star' folder. There are days when I wonder why I do this job. Teaching is a hard profession, and we, as teachers, can take a beating. It's days like this that I pull out my 'You're a Rock Star' folder and remind myself that I do make a difference in my students' lives.
- Be a service to our profession. We are honored to be a part of a wonderful profession, and I believe we must do our part to contribute. This might mean participating on the region's planning committee, being an officer in one of the many sections of the AAA, or being a faculty advisor in Beta Alpha Psi. Whatever it is, being a service to our profession is an important part of making us better teachers.

I closed my presentation with this challenge, 'Which tip are you going to work on this year to become a better teacher?' I leave that same challenge with you, and I can't wait to hear about your successes."

We thank Mark, Joe, and Tracie for attending the meetings and sharing their valuable insights with the AAA membership.



The J. Michael and Mary Anne Cook Prize recipients for 2015 (left to right): Mark Nelson, Joe Hoyle, and Tracie Miller-Nobles

Pilot Region Meetings Find Out Why <u>YOU</u> Should Be Attending

The AAA has been piloting innovations at region meetings to provide attendees with unique events, valuable career development opportunities, and enriching and lively discussions with fellow community members.

Growing Communities

The goal of the pilot regions is to offer dynamic, enhancing programs to everyone in the broad community of the accounting academy. To this end, the pilot regions warmly welcome doctoral students, professionally oriented faculty (aka "not on the tenure track"), and two-year college faculty by

providing relevant content and affordable registration prices. Our diversity is our strength! Come add your voice to the conversation.

Dynamic Speakers

Each pilot region meeting will feature National Pilot Speaker Chuck Hooper, Bialytics and Tableau Zen Master. Chuck will show how data visualization techniques, in many situations, can mitigate the need for advanced statistical knowledge. Products such as Tableau provide easy and fast visual analysis for students and faculty as they try to find the real issues and opportunities in their data and communicate their insights. Let's look at ways we can incorporate visual analytics in ANY classroom to better prepare students for their next steps in life and in research projects to draw out key ideas and facts.

Teaching, Learning and Curriculum Best Practices

Each pilot region meeting features sessions coordinated by a team of master teachers affiliated with the AAA Conference on Teaching and Learning in Accounting (CTLA). They are joined by educators in each region to present a wide variety of best teaching practices—from the basics of building a course to navigating the complexity of online teaching. Each meeting also features Effective Learning Strategies presentations during the Friday evening reception.

Research Opportunities

Each meeting offers opportunities to present and discuss research papers and projects. Papers can be submitted for regular paper presentation sessions, members can volunteer to serve as reviewers and discussants, and some panel sessions include research ideas and topics. In addition, several regions offer special opportunities for doctoral students.

Mark Your Calendar: UPCOMING Pilot **Region Meetings**



Northeast

Northeast **October 6-8, 2016 Quincy. Massachusetts**

Midwest October 20-22, 2016 Chicago, Illinois

American

Accounting

Association



Western

Western April 6-8, 2017 San Francisco. California



Southeast April 27-29, 2017 Miami, Florida



Midwest

Ohio

Ohio May 11-13, 2017 **Columbus**, Ohio

Council Election Results

Council Chair-Elect Election Results

Following the March 2016 Council meeting, the election for the 2016–2017 Council Chair-Elect was conducted. Markus Ahrens from St. Louis Community College was elected and accepted the position. The Council Chair-Elect assists the Council Chair and the Past Council Chair and will help Council complete its duties as described in the AAA bylaws.

Markus Ahrens



Markus Ahrens joined the Accounting & Legal Studies Department at St. Louis Community College, Meramec in 2001 and currently serves as the department chair. Prior to his teaching career, he worked as an accountant for 15 years. He earned a Master in Business Administration from Saint Louis University and recently completed his PhD coursework at Saint Louis University. In addition, Markus is a licensed Certified Public Accountant and a Chartered Global Management Accountant.

Markus is active in service learning and served as a Volunteer Income Tax Assistance (VITA) Site Coordinator for eight years. Furthermore, Markus has received national awards for his teaching and his innovation in the classroom, including, most recently, the 2013 AICPA Bea Sanders Innovation Award in Teaching Introductory Accounting (Continued on page 12)

(Continued from page 11)

Courses. His primary research interests are experiential learning in accounting education and student engagement utilizing technology. In addition, Markus cofounded TeachingandLearningToolbox.com, a free website dedicated to providing educators with up-to-date teaching and learning resources "where technology connects with pedagogy to raise the learning bar."

Currently, Markus serves as a Trustee for the American Institute of Certified Public Accountants (AICPA) Foundation Board, serves as President for the Two-Year College Section of the American Accounting Association, and is the past chair for the Conference on Teaching and Learning in Accounting. Furthermore, Markus serves on the AICPA Pre-Certification Education Executive Committee. In 2010, Markus served as President for the Missouri Association of Accounting Educators. In addition, Markus is a member of the Teachers of Accounting at Two-Year Colleges, Institute of Management Accountants, Missouri Society of CPAs, and the Association of Experiential Education organizations.

International Council Member-at-Large Election Results

Following the March 2016 Board of Directors Meeting, the election for the 2016-2019 International Council Member-at-Large was conducted. Ana Marques from the Nova School of Business and Economics (Portugal) and the Indian Institute of Management Bangalore was elected and has accepted the position. Her term will begin following the Council Meeting at the 2016 Annual Meeting in New York.

Ana Marques is currently visiting the Indian Institute of Management Bangalore, and she is an Associate Professor at Nova School of Business and Economics. She holds a PhD from The University of Texas at Austin. She teaches (or has taught) Financial Reporting, Corporate Governance, Financial Accounting, and Managerial Accounting. Her research interests include

voluntary financial disclosures in capital markets, corporate governance, and international accounting. She has published in these topics in journals such as *Review* of Accounting Studies, European Accounting Review, Journal of Business Finance & Accounting, Accounting Horizons, The International Journal of Accounting, Accounting and Business Research, and The British Accounting Review.

Ana was elected from an extensive pool of 17 candidates. We appreciate everyone's willingness to serve the AAA community! Ana Marques



Recent Progress at the AICPA on the Recommendations of the Pathways Commission: *Charting a National Strategy of the Next Generation of Accountants*

FUTURE FACULTY: Accounting Doctoral Scholars Update

The AICPA continues to strive to increase the number of CPAs in the classroom. Through the Accounting Doctoral Scholars (ADS) Program 2.0, we continue to advance this initiative with hopes to launch a new iteration of the program this summer. The goal is to have an orientation conference in November or December 2016. To date, 58 of the original ADS participants have earned their PhDs and accepted faculty positions. An additional 50 are in programs and on track to become PhDs. ADS Scholars are being actively recruited.

OUR STUDENTS: AP Accounting Course Initiative Progress

Pathways Commission Recommendation #5 recommends work to "improve the ability to attract high-potential, diverse entrants into the profession." Action item 5.1.3 requests to "develop a high school accounting class that is eligible for Advanced Placement (AP) credit." Pathways approached the College Board in spring 2015 with a completed AP Accounting course proposal. In fall 2015, the College Board notified the AICPA that they will not be moving forward on any new AP courses until they resolve internal issues they are currently facing. They indicated that the timing would be approximately one year, perhaps longer. In response, the AICPA formed a task force to discuss these latest updates as well as potential ways to move the AP initiative forward. The decision was made to move forward this year and expand the Accounting Pilot & Bridge Program (APBP), as the program is well established and was the program presented to the College Board. Next steps will be reevaluated at the end of the year.

The overall goal this year is to grow the number of teachers trained to teach a high school accounting course and promote the growth of the APBP course. Summer 2016 involves working with targeted state societies that have shown success in the past through conducting training and gaining acceptance of the APBP course as an advanced accounting course in high schools. Most of the state societies in these states have also been successful in working with colleges and universities within their states to treat the APBP course as a replacement for the first accounting course or as an elective course. Six states (Alabama, Kansas, Kentucky, Missouri, Tennessee, and Texas) are conducting AICPA-supported training during summer 2016. Following the training, we will assess the training and determine next steps for moving forward.

For more information and access to the various Pathways Commission reports, go to pathwayscommission.org. To post your Pathways-inspired activities, go to **PathwaysInspired.org**.

Success will ultimately be measured by the ongoing efforts by each of us to continuously identify the challenges before us and to develop innovative actions to address these

challenges. This is an ongoing commitment by all stakeholders of the accounting profession to maintain the momentum toward creating a more learned profession for the future. Please contribute your Pathways-inspired activities!



Highlights from the 2016

The 2016 New Faculty Consortium ("NFC" or "Consortium") was held January 28–30, 2016, at the Lansdowne Resort and Conference Center in Leesburg, Virginia. There were 132 new faculty participants, which is an all-time high due to the generosity of the Ernst & Young Foundation, which did not want to turn away any eligible new faculty (thank you, Ernst & Young Foundation!!). These new faculty were joined by 30 "senior" faculty, including AAA President Bruce Behn, speakers, panelists, and NFC committee members, as well as representatives of the Ernst & Young Foundation and Margot Cella from the Center for Audit Quality.

As in prior years, the Consortium emphasized the generation and dissemination of knowledge with a particular emphasis this year on the need to understand how a wide array of research, teaching, and service roles contribute to this process. Paul Beswick, EY partner, was the opening speaker of the Consortium, providing numerous insights on current reporting issues. Bruce Behn, AAA President, highlighted the AAA's upcoming 100th birthday and displayed the new AAA logos. Mark Nelson (Cornell University) provided guidance on how to plan an academic career. Charles Lee (Stanford University) and Brian Bushee (University of Pennsylvania) shared key elements of their teaching strategies. Russ Lundholm (The University of British Columbia) and Kristy Towry (Emory University) imparted knowledge about research. Mark DeFond (University of Southern California) described the editorial process at The Accounting Review, and Teri Yohn (Indiana University) provided structure on how to write a constructive review report. These keynote speakers were supported by panelists, who were then followed by breakout group discussions in which the new faculty asked specific questions in a more intimate setting. The breakout groups were formed on the basis of a broad set of registration questions, including targeted publication outlets, teaching area, and teaching load, as a way to match new and senior faculty to facilitate fruitful discussions.

Panelists, moderators, and breakout group leaders included Mary Ellen Carter (Boston College), Shane Dikolli (Duke University), Weili Ge (University of Washington), Jeffrey Hales (Georgia Institute of Technology), Michelle Hanlon (Massachusetts Institute of Technology), Nicole Jenkins (University of Kentucky), Jennifer Joe (University of Delaware), Stacie Laplante (University of Wisconsin), Roger Martin (University of Virginia), Molly Mercer (DePaul University), Phillip Stocken (Dartmouth College), George Tsakumis (University of Delaware), Jennifer Tucker (University of Florida), and Pete Wilson (Boston College).

New Faculty Consortium

The NFC Committee members were Sarah McVav (Chair, University of Washington), Hollis Skaife (Chair-elect, University of California, Davis), Quinton Booker (Jackson State University), Gavin Cassar (INSEAD), Giorgio Gotti (The University of Texas at El Paso), Mahendra Gujarathi (Bentley University), Scott Jackson (University of South Carolina). Pamela Smith (The



University of Texas at San Antonio), and Steve Stubben (The University of Utah).

In its 14th year at the Lansdowne Resort (and 34th year overall), the Consortium is a well-oiled machine with Beverly Collins serving as the AAA liaison, offering fantastic support at the AAA throughout the entire planning process (and beyond), and Ellen Glazerman serving as the Ernst & Young Foundation liaison (aided by her excellent staff), who ensured the conference ran smoothly. The large size moved the Consortium out of the auditorium and into a ballroom, but the new faculty's enthusiasm and desire to learn more than offset any difficulties presented by the large size of the new faculty and the flat room. Based on participants' evaluations, the tradition of an outstanding experience continues. Sincere gratitude goes out to the committee members, group leaders, speakers, and new faculty for contributing to the success of the 2016 NFC and especially to the Ernst & Young Foundation for sponsoring this amazing event!

Region Pilot Meeting Impressions & Highlights

Regional meetings that are part of the AAA pilot (Northeast, Midwest, Ohio, Southeast, and Western) continue to grow in attendance and have a return following due to program innovations. Besides having two plenaries to highlight both national and regional topics, several doctoral student and faculty interchange sessions, Effective Learning Strategies (ELS) posters at the reception, and Research Roundtable sessions at breakfast, the pilot meetings include two teaching-oriented sessions at every time slot during the meeting: one hosted by the region and the other hosted by the Conference on Teaching and Learning in Accounting (CTLA).

This article shares the impressions and session highlights of the faculty that led these CTLA sessions during 2015–2016: Karen Braun, Case Western Reserve University; Guido Geerts, University of Delaware; Carol Hartley, Providence College; Gail Hoover King, Purdue University Calumet; and Michael J. Meyer, University of Notre Dame.

Pilot Region Meetings Impressions: Gail Hoover King, Purdue University Calumet

"Each regional pilot has its own welcoming personality, and each provided a vibrant atmosphere in which to engage. The sessions were interactive, and no matter the topic, the audience was responsive and appreciative. The variety of sessions to attend and the willingness of all presenters and attendees to share ideas and constructive comments allowed everyone to benefit. In addition, there were the networking opportunities that a regional meeting atmosphere always allows. It was possible to network with individuals at all stages of their career, from PhD students to new non-tenured faculty to tenure-track faculty to those who, like me, have been in the academy for a while. These interactions allowed me the opportunity to renew, refresh, and review what I do in the classroom, research, and service. At every meeting, I learned something new, met new people, and enjoyed the experience."

"How IT Fits? Information Technology in the Accounting Curriculum" Guido Geerts, University of Delaware

"It was an absolutely pleasure to attend several of the regional meetings this past year and to see firsthand all the wonderful work that is going on. I had the opportunity to talk about the integration of technology into the accounting curriculum, discussing topics such as what technologies should our students know, is there a gap between what we teach and what companies expect our students to know, and how should accounting programs prepare for AACSB A7. The discussions were extremely insightful. Many participants shared their innovative use of technology in their courses, and we had candid discussions about the issues we are facing."

"Learning to Learn: The Vision Model and Management Accounting" or "Learning to Learn: The Vision Model and Professional Judgment" Karen Braun, Case Western Reserve University; Carol Hartley, Providence College; and Gail Hoover King, Purdue University Calumet

At the Northeast and Midwest meetings in the fall, this session focused on exploring how to incorporate the Vision Model in a class or course. Carol and Gail had attendees collaborate on class cases and activities that developed professional judgment.

At the Ohio and Southeast regional meetings in the spring, attendees played the role of students in a managerial class team taught by Gail and Karen. The session demonstrated how to integrate the Vision Model throughout the managerial accounting course by beginning (and ending) each managerial

accounting topic with student-led small group discussions using the following three questions:

- What is the business issue, and how can accounting help to solve it?
- Are there any gray areas (such as judgment calls, differences in methods, measurement issues, or assumptions that are made)?
- What are the implications for the business if the solution the accountants come up with is "wrong" (in other words, if the accounting figures are "too high" or "too low")?

Attendees agreed that this session at all the pilot meetings encourages students to consider the economic activity underlying accounting information, the gray areas that can occur in arriving at the accounting figures, and the business



The Midwest Region meeting was held in St. Louis, Missouri

consequences of decisions that are made with the accounting information.

Accounting Education's Emerging Issues Gail Hoover King, Purdue University Calumet and Susan Crosson, AAA

Session participants actively discussed the emerging issues around Big Data and analytics by engaging in two cases. One case, "Selling Data," was from the 12 "AAA members only" Accounting *IS* Big Data Conference cases (**www.accountingisbigdata.org**), and the other was from PwC. The outcome of the session was understanding how Big Data topics can easily be incorporated in accounting classes.

Sharing Best Teaching Practices Panels at the Region Pilots Northeast and Midwest Region Meetings Carol Hartley, Providence College

"One of the highlights for me was hosting the panel that showcased talented faculty and their best teaching activities. Each presenter explained and shared their materials so that anyone attending could incorporate the activity in their courses. At the Midwest meeting in St. Louis, MO, Cynthia E. Bolt-Lee of The Citadel, Brian K. Laird of Arkansas State University, Barbara W. Scofield of Washburn University, and Nathan V. Stuart of University of Wisconsin–Oshkosh presented. At the Northeast meeting in Providence,

RI, Zeshawn Afsari Beg of Cornell University, Russell Engel of Southern Connecticut State University, Mitchell Franklin of LeMoyne College, Daniel J. Jones of Assumption College, Julia Kokina of The University of Texas at El Paso, and Peggy O'Kelly of Northeastern University presented."

The Southeast Region meeting took place in Atlanta, Georgia



Ohio and Southeast Region Meeting Karen Braun, Case Western Reserve University

"I had the pleasure of moderating several 'Sharing Best Teaching Practices' sessions at the regional meetings. These sessions were awesome! Each presenter had ten minutes to showcase one of their best teaching ideas, so the audience was able to take away a lot of great ideas in a short period of time."

"Sharing their best teaching practices at the Ohio meeting were Jill Cadotte, Sharon Martin, and Mary Sasmaz of Case Western Reserve University; Fred Coleman of Bowling Green State University; M. Paulina Kassawat of Youngstown State University; Frank M. Klaus and Mary J. Rose of Cleveland State University; Russ Tietz of University of Mount Union; and Don Wygal of Rider University.

"Sharing their best teaching practices at the Southeast meeting were William Black and Christine Ann Jonick of University of North Georgia; Dale L. Flesher and J. Riley Shaw of The University of Mississippi; Marianne Fortuna of The University of Georgia; Mark Edmonds of Southern Illinois University Carbondale; Sarah McCrary of Georgia Piedmont Technical College; Lana Becker of East Tennessee State University; Cynthia E. Bolt-Lee of The Citadel; Timothy Shawn Creel of Nova Southeastern University; Mehmet C. Kocakulah of University of Southern Indiana; Martin Ndicu of Mississippi State University; and Sandria S. Stephenson of Kennesaw State University.

"There was so much interest in these sessions that the rooms were overflowing! I'm positive that everyone in attendance learned at least one new tip that they could implement in their courses. I know I did!"

Western Region Meeting Michael J. Meyer, University of Notre Dame

"Creativity was on full display at the Western Regional Meeting in Seattle, WA. I had the pleasure of working with nine talented AAA members on the Sharing Best Teaching Practices Panel. Each presenter was given ten minutes to present their topics, which covered a wide array of different accounting topics for a variety of different accounting courses. The topics included using the game of MONOPOLY on the first day of principles of financial accounting (Christine Kuglin, University of Denver), using student shoe size and height information to illustrate the high-low method (Nate Jeppson, Montana State University), creating cases that can be used in multiple levels of accounting courses (Sheldon Smith, Utah Valley University), challenging students to create videos to cover technical topics in auditing (Margie LaShaw, Whitworth University), using binary linear programming in product mix decisions (Dennis Toto, The University of New Mexico), and having students design their own transactions in an attempt to refresh intermediate accounting students on the accounting cycle (Ji Li, California State University, Bakersfield).

"Two topics covered technological issues, including Josh Neil (University of Colorado Boulder), who demonstrated the power of screen capture software for creating PowerPoint presentations, and Salem Lotfi Boumediene (Montana State University-Billings), who described the value of a Technology Enhanced Interactive Learning classroom configuration that enables students to work in groups with a common computer provided for each group. Finally, Nancy Mangold (California State University, East Bay) described

the challenge of reducing DFW grades in principles of accounting courses by comparing different methods of course delivery.

"Beyond the takeaway of the content presented, I was struck by the creativity of these AAA members. So many of our colleagues are doing interesting and creative things to engage and challenge our students. The regional meetings as they are currently constructed are a perfect place to share your talents and ideas and to receive incredible ideas that can invigorate your own teaching pedagogy."

Seattle, Washington was the setting for the Western Region meeting.



Mary E. Barth Named Next Senior Editor of The Accounting Review

Mary E. Barth, the Joan E. Horngren Professor of Accounting at the Stanford University Graduate School of Business (GSB), has been named the next Senior Editor of The Accounting Review. Professor Barth was a member of the International Accounting

Standards Board (IASB) from its inception in 2001 until 2009. She served as the Academic Advisor to the IASB from 2009 until 2011. Prior to joining the IASB, Professor Barth's accounting standardsetting activities included serving as a member of the Accounting Standards Executive Committee of the American Institute of CPAs and the Financial Accounting Standards Advisory Council of the Financial Accounting Standards Board. Prior to joining the faculty at Stanford in 1995, she was an Associate Professor at Harvard Business School and an audit partner in Arthur Andersen & Co.

Professor Barth's research is published in a variety of journals and has won several awards, including the American Accounting Association's (AAA) Notable Contributions to Accounting Literature Award; Competitive Manuscript Award; on two occasions, the Deloitte Wildman Medal Award; and on three occasions, the Best Paper Award of the

Financial Accounting and Reporting Section of the AAA. She is an Editor of *The Accounting Review* and a Co-Editor of the Journal of Financial Reporting, has been Accounting Department Editor of *Management Science*, and has served on the editorial boards of several other academic journals.

Professor Barth is a recipient of the GSB's Robert J. Davis Award for a lifetime of achievement as a GSB faculty member. MBA Distinguished Teaching Award, and PhD Faculty Distinguished Service Award, and served as a Senior Associate Dean for Academic Affairs at the GSB from 2002 until 2009. Professor Barth is active in the AAA, having served as its President for 2013–2014 and as President-Elect, Vice President, Past President, and Chair of several committees. She also has served as a Vice President of the International Association for Accounting Education and Research. Professor Barth is a recipient of the

Outstanding International Accounting Educator Award of the AAA's International Section, is an Honorary Professorial Fellow with the title of Professor at The University of Melbourne and an Extraordinary Professor at the University of Pretoria, and has been an Honorary Professor at the University of International Business and Economics in Beijing. She serves on the External Audit Committee of the International Monetary Fund. Professor Barth holds an AB from Cornell University, an M.B.A. from Boston University, a PhD from Stanford University, and DSc(HC)s from Lancaster University and London Business School.

Professor Barth will assume the duties of *The Accounting Review* Senior Editor June 1, 2017, when Mark DeFond completes his three-year term.





AMERICAN ACCOUNTING ASSOCIATION



In Memoriam

University of Arizona Eller College professor Dan Dhaliwal, one of the nation's leading researchers in accounting, died in Houston on June 21. He was 71.

Dhaliwal, the Frances McClelland Endowed Professor of Accounting, was the head of the accounting department at the Eller College of Management, a role in which he served since 1996.

"Dan was a principled leader and an influential researcher," said Paulo Goes, dean of the Eller College. "But the strength of the accounting department at the UA and the impact his research has had on policy are just part of his legacy. The other part is intangible—the many people he mentored, all of whom benefitted from the personal responsibility he felt for their success."

"Dan Dhaliwal's passing is a huge loss to many in the academic accounting community," said Dan Collins, department executive officer with the University of Iowa Tippie College of Business. "He was known nationally and internationally for his outstanding research. Perhaps as much as anyone, he helped establish empirical tax research as a mainstream area of research in accounting. In addition, Dan was an outstanding mentor, helping launch the research careers of many doctoral students and young faculty members. Above all, Dan was a dear and loyal friend to many. He will be deeply missed."

"I met Dan in 1992. Some people never get that one big lucky break in life. My lucky break was meeting Dan and having him take me under his wing," said Merle Erickson, professor of accounting at University of Chicago, Booth School of Business, and a doctoral alumnus of the UA. "Dan changed my life. Not just my research and my career—my life. I think the same is true for many of Dan's former students and colleagues. Dan was a terrific and well-respected scholar. His scholarship was perhaps only surpassed by his quality as a person. I have long aspired to be as good a person as Dan was, but I know that is a mountain too high to climb. I am devastated to lose Dan, but am thankful that I was one of those fortunate enough to call him mentor and friend."

"It is impossible to overstate the influence Dan has had at Eller and the University of Arizona," Jeff Schatzberg, interim department head, said. "He shaped the accounting department into what it is today." Dhaliwal built lasting relationships with recruiters and worked to ensure that Eller alumni graduate with the skills and leadership potential that firms are seeking.

"I worked closely with Dan over the past 22 years, and he was a great leader and mentor," said Ron Butler, Arizona managing partner of E&Y and UA alumnus. "The Eller College, the Arizona business community, and the accounting profession have lost one of their most admired leaders. His steady hand and relentless dedication to the accounting department helped to elevate the Eller College during his tenure. Because of his leadership, Eller accounting graduates have been highly recruited by the accounting profession. These students demonstrate a commitment to leadership and professional development, key traits that Dan instilled in all of the accounting students. He was a friend, mentor, and advisor to me and so many others, and I am honored to have worked with him."

Dhaliwal came to the UA from California State University to complete his master's and doctoral degrees in accounting. Following his graduation in 1977, he served as an assistant professor of accounting at the University of Iowa; in 1979, he joined the U.S. Securities and Exchange Commission as a visiting research fellow. He returned to the UA in 1980 as an associate professor of accounting. He served as acting head of the accounting department in 1984–1985 and was promoted to full professor in 1986. He was appointed department head in 1996.

Dhaliwal was a frequent contributor of articles to top accounting journals and served on numerous editorial boards, including The Accounting Review and Journal of Accounting Research, the former of which he also edited from 2005 to 2008. He was ranked first in the nation among authors contributing to accounting literature in the areas of tax and archival tax, ranked no. 2 for archival financial, and no. 6 for financial. In 2004, he was named the American Accounting Association's Educator of the Year.

"We will all miss his presence and impact so much, and we will miss our friend and colleague," Schatzberg said. "I know I will be forever indebted to Dan for his mentoring and caring and for essentially being my big brother."

A celebration-of-life memorial event will be held Friday, September 30, 2016, at the Arizona Inn in Tucson, AZ. Please contact the Department of Accounting (accounting.eller.arizona.edu, 520.621.2620) at the Eller College of Management at the University of Arizona for details and information on making financial donations in Dan Dhaliwal's honor.



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Journal of Accounting and Public Policy Conference

at The Robert H. Smith School of Business University of Maryland

THE INTERACTIONS BETWEEN REGULATORY INSTITUTIONS AND ACCOUNTING: A PUBLIC POLICY PERSPECTIVE

June 9, 2017

The *Journal of Accounting and Public Policy (JAPP)* is pleased to announce the sixth of its annual conferences rotating among the IE Business School, The London School of Economics and Political Science, and the University of Maryland's Smith School of Business. The sixth conference will be held on June 9, 2017, at the RH Smith School of Business, University of Maryland College Park. The sixth conference will be focused around the theme of "The Interactions between Regulatory Institutions and Accounting: A Public Policy Perspective." A special issue of *JAPP* will be published based on the papers and related discussions presented at the conference.

Areas of interest for the sixth conference include, but are not limited to, the following themes:

- The role of accounting regulatory institutions in promoting economic growth.
- The impact of accounting research on accounting standards.
- Regulatory institutions and financial reporting quality.
- Differential FASB and IASB responses to institutional forces.
- The institutional influence of accountancy professions on standard-setting practices.
- How do accounting regulatory institutions affect innovative entrepreneurship?
- Macroeconomic aspects of GAAP versus IFRS.
- The effect of regulatory institutions on Boards of Directors.
- The role of regulatory institutions on reporting nonfinancial information.
- The effect of regulatory institutions on managerial accounting.
- The institutionalization of preparer versus user orientation in accounting standard setting.
- Differential effects of regulatory institution across industries.

Papers submitted to the *JAPP* conference will be subject to a blind review process. Papers accepted for presentation at the conference will be considered for publication in a special theme issue of *JAPP*. Papers for the 2017 conference issue may be submitted to Alnoor Bhimani (a.bhimani@lse.ac.uk), Salvador



Carmona (salvador.carmona@ie.edu), or Lawrence A. Gordon (lgordon@rhsmith.umd.edu), with a copy sent to Martin P. Loeb (mloeb@rhsmith.umd.edu) and Kathy Lewis (klewis@rhsmith.umd.edu) by December 12, 2016. Conference acceptance decisions will be made by February 15, 2017. Authors are encouraged to contact Martin P. Loeb, should there be any matter requiring clarification and guidance.





THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE



Upcoming AAA Meetings

The 2015–2016 Segment meetings were a great success. Meeting attendance was excellent with the Southeast Region, Diversity, Management Accounting, Financial Accounting and Reporting, American Taxation Association, Forensic Accounting, and the Government and Nonprofit Sections all breaking their attendance records! We hope to continue this trend in the 2016–2017 membership year. Plan to attend one or more of the following meetings:

October 6-8, 2016 2016 Northeast Region Meeting Quincy, MA

October 6–8, 2016 2016 ABO Research Conference Albuquerque, NM

October 20–22, 2016 2016 Midwest Region Meeting Chicago, IL

October 28–30, 2016 2016 Diversity Section Meeting Coral Gables, FL



December 2–4, 2016 2016 Accounting PhD Rookie Recruiting & Research Camp Miami, FL

January 5-7, 2017 2017 Management Accounting Section Midyear Meeting San Juan, Puerto Rico

January 12-14, 2017 2017 Auditing Section Midyear Meeting Orlando, FL

January 19–21, 2017 2017 Joint Midyear Meeting of the AIS and SET Sections Orlando, FL



January 19–21, 2017 International Accounting Section Midyear Meeting Tampa, FL January 27–28, 2017 2017 Financial Accounting and Reporting Section Midyear Meeting Charlotte, NC

February 9–11, 2017 2017 APLG/FSA Annual Seminar Phoenix, AZ

February 16–18, 2017 2017 ATA Midyear Meeting Phoenix, AZ

February 23–25, 2017 2017 Forensic Accounting Section Midyear Meeting Orlando, FL

March 8–11, 2017 2017 Southwest Region/FBD Meeting Little Rock, AR

March 10–11, 2017 2017 Government and Nonprofit Section Midyear Meeting Long Beach, CA

March 23–25, 2017 2017 Public Interest Section Midyear Meeting Washington, DC

March 30-April 1, 2017 2017 Mid-Atlantic Region Meeting Baltimore, MD

April 6-8, 2017 2017 Western Region Meeting San Francisco, CA

April 27–29, 2017 2017 Southeast Region Meeting Miami, FL

May 11–13, 2017 2017 Ohio Region Meeting Columbus, OH





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