



**American  
Accounting  
Association**

Thought Leaders in  
Accounting

# Accounting Education News

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Running for the 2017-  
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Conference

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## Imagining Our Future August 5-9, 2017 | San Diego, CA

As the AAA begins its second century, the theme of the 2017 Annual Meeting in San Diego is “Imagining Our Future,” exploring the roles we can take to help shape the future. Accounting will continue to be critical to a prosperous society, and as the world’s leading academic accounting organization, we must respond to the changes in our global environment as Thought Leaders in Accounting. Please join us in San Diego August 5 through August 9, 2017, for the Annual Meeting and Conference on Teaching and Learning in Accounting (CTLA) as we embark on our next 100 years and help us to become an even stronger and more engaging community!

COURTESY JOANNE DIBONA SANDIEGO.ORG



# Get to Know the Candidates for the 2017–2018 Board of Directors Election

Before the election starts, please take a few minutes to get to know the candidates on the 2017 ballot who have been nominated for the following Board of Director offices:

- President-Elect
- Vice President-Education
- Vice President-Finance-Elect
- Director-Focusing on International
- Director-Focusing on Membership

For each position on the ballot, the Board of Directors has provided guidance on the roles and responsibilities and key interests and capabilities for the position based on the Board’s analysis of current projects, including ongoing Board positions and mission-related initiatives.

New officers will serve on the Board of Directors for three years beginning at the Annual Meeting in August 2017 in San Diego, CA.



## Voting Process

The ballot will be open Monday, February 6, 2017, through Tuesday, March 7, 2017, at 11:59 pm EDT.

- Regular and Life members of the Association are eligible to vote in this election.
- Student members of the Association may not vote for AAA Board of Directors positions.
- The election will be conducted by online ballot; paper ballots will be mailed to members (a) without a valid email address, and (b) who have requested to be on the AAA “do not email” list.

If you have any questions, please contact Barbara Gutierrez, Governance Manager, at [barbara.gutierrez@aaahq.org](mailto:barbara.gutierrez@aaahq.org) or 941-556-4117.

# President-Elect



**Gail Hoover King** is Accounting Professor and Program Coordinator in the College of Business at Purdue University Northwest where she serves as Program Coordinator and Assessment Coordinator for Managerial Accounting, Leader of BSAcc and MAcc program assessment process, Chair of the College of Business Accounting Department Promotion and Tenure Committee, International Studies

Faculty Advisory Committee, Department Mentor for Junior Faculty, among others. She previously served on the faculty at University of Missouri-Kansas City and at Rockhurst University where she was Assistant Dean, Academic Affairs. Gail earned her Doctoral degree from Northern Illinois University.

Gail has published widely in peer-reviewed journals including *Academy of Educational Leadership Journal*, *IMA Educational Case Journal*, *Journal of Instructional Pedagogies*, and *Journal of Educational Leadership*. She served as Reviewer for *Issues in Accounting Education*, *Journal of the Academy of Business Education*, and *Journal of Business Discipline*. She is the Conference on Teaching and Learning in Accounting (CTLA) Liaison with AAA and coordinates CTLA sessions at the Region Pilot meetings (2013-present), has presented at over 80 conferences including AAA Annual Meetings, Region and Section meetings, as well as state society conferences on issues in accounting higher education, assessment, and innovations in teaching, learning, and curriculum.

Gail served AAA on the **Board of Directors and Council** as **Vice President-Sections and Regions** (2010-12) and as Recommendation Leader for the **Pathways Commission** Curriculum Recommendations (2012-15). She serves as **Past President** (2016-present) and **Midyear Meeting Program Co-Chair** (2016-present) of the **Teaching, Learning, and Curriculum Section (TLC)**, as a member of AAA's **Big Thinker Conferences Advisory Boards**, and as a member of AAA's **APLG, MAS, and TLC** Sections. Gail serves on the **AAA Publications Committee** (2014-present), **AAA Education Committee** (2016-present), **AAA Deloitte Foundation Wildman Award Committee** (2016-present), and **AAA Annual Meeting Committee** (2016-present). She served on **AAA Council** (2004-06 and 2007-09), as **Vice Chair-Academic** (2012-14) of **TLC**, as **President** (2004-05), **Vice President-Academic** (2002-03), and member of the **Steering Committee** (1999-2007) of the **Midwest Region**, as **Chair** of the **AAA Region Pilot Task Force** (2012-13), and on the **AAA Nominations Committee** (2013-16), **AAA Governance Task Force** (2009-10), and **AAA Membership Advisory Committee** (2005-07).

Gail has over 30 years' experience as a faculty member and has received a number of academic awards for excellence including AAA's Outstanding Service Award (2014), Purdue University's Excellence in Experiential Learning Award (2011), Rockhurst University's Excellence in Learning, Leadership & Service Award (2002), Exceptional Service Award (2002), and Undergraduate Instructor of the Year Award (2002).

**Marc Rubin** is PwC Professor of Accountancy and Chair of the Department of Accountancy in the Farmer School of Business at Miami University of Ohio, having served on its faculty since 1990. He has served at the University of Seoul as visiting faculty and as Associate Professor and Visiting Associate Professor, Graduate School of Business Administration, The University of North Carolina at Chapel Hill. Marc earned his Ph.D. from The University of Texas at Austin.



Marc has published extensively in peer-reviewed journals including *The Accounting Review*, *Issues in Accounting Education*, *Journal of Public Budgeting, Accounting & Financial Management*, *Research in Governmental and Nonprofit Accounting*, and *Journal of Accounting and Public Policy*. He has authored research reports for the Financial Accounting Foundation and Governmental Accounting Standards Board, presented at over 50 conferences including AAA Annual Meetings, Region and Section meetings, as well as state and local conferences on issues in accounting education, financial and governmental accounting, and financial statement analysis. Marc serves on the Editorial Board of *Issues in Accounting Education* and *Journal of Public Budgeting, Accounting & Financial Management*, and previously, *Research in Governmental and Nonprofit Accounting*.

Marc currently serves AAA on the **Board of Directors and Council** as **Director-Focusing on Membership** (2014-present), is a member of AAA's **Big Thinker Conference on Accreditation Program Committee** (2016), and is a member of AAA's **APLG, FARS, GNP, and TLC** Sections. He has served on **AAA Council** (1999-2000), as **Secretary/Treasurer** (2012-15) and **Board Member-Academic** (2010-12) of **APLG**, as **President** (1999-2000) and **Vice President of Education and Research** (2008-13) of **GNP**, as **Co-Chair** of the **AAA Annual Meeting Program Committee** (2012-13), **Chair** (2011-13) and member (1998-99) of the **AAA Membership Advisory Committee**, as **Chair** (2009-10) and member (2007-09, 2005-06, 1999-2000) of **AAA Notable Contributions to Accounting Literature Award Selection Committee**, and as a member of the **AAA Council Advocacy Review Committee** (2014-16), **AAA Finance Committee** (2010-13), **AAA Education Committee** (2009-12, 2000-02), **AAA APLG Joint Doctoral Advocacy Task Force** (2008-09), **AAA Outstanding Accounting Educator Award Committee** (2004-05), and **AAA Accounting Accreditation Committee** (2002-03).

Marc has 32 years' experience as a faculty member, is a CPA, and has received a number of academic awards for excellence including the *Cincinnati Magazine* Outstanding Educator Award (2014) and the Beta Gamma Sigma Distinguished Faculty Award (1998), and several teaching fellowships and research grants.

# Vice President-Education



**Steven E. Kaplan** is Director of the School of Accountancy and KPMG Professor at the W. P. Carey School of Business at Arizona State University. He has served on the faculty since 1981, having previously served as its Doctoral Coordinator, Chair of the Recruiting Team, and as a member of the Graduate Council, Doctoral Committee, Recruiting Team,

and Personnel Advisory Team. Steve earned his Ph.D. from the University of Illinois at Urbana-Champaign.

Steve has published widely in peer-reviewed journals including *The Accounting Review*, *Journal of Accounting Research*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, *Journal of Business Ethics*, *Accounting, Organizations and Society*, and *Journal of Practice & Theory*. He serves on the Editorial Board for *Issues in Accounting Education*, *Auditing: A Journal of Practice & Theory*, and *Behavioral Research in Accounting*, and previously served as the Editor of *Behavioral Research in Accounting*.

Steve has presented at over 30 conferences including AAA Annual Meetings, Region and Section meetings on issues in auditing, financial reporting, management accounting, research design and methods, as well as behavioral and archival approaches to examining decision making involving accounting and/or audit information among managers, auditors and/or financial statement users.

Steve is a member of AAA's **APLG, ABO, AUD, MAS, and FARS** Sections. He served on **AAA Council** (2009-14), as **President of ABO** (2010-11), and as a member of the **AAA Professionalism & Ethics Committee** (2004-05). As a member of Council, Steve **Co-Chaired** the Expanding Knowledge and Idea Development Task Force for the **Sharpening Our Vision** project. He serves as **Convener** of the annual gathering of **Doctoral Coordinators** during the AAA Annual Meeting (2014-present).

Steve has 35 years' teaching experience and is the recipient of the ABO Notable (Lifetime) Contribution Award in Behavioral Accounting Literature (2013).



**Michael Wells** is a World Bank consultant using case studies he develops to hone the judgment skills of professional accountants and regulators and to assist those teaching financial reporting to develop their students' critical thinking skills (2016-present). Before that, as Director, he led the International Accounting Standards Board's (IASB) Education Initiative

(2005-15). Michael developed the Framework-based approach for teaching International Financial Reporting Standards (IFRS) and facilitated its adoption across the world. This approach is consistent with the Pathways Commission's Vision Model for Accounting. The Framework-based teaching materials he developed have been widely translated and are free to download from the IASB's website. Other IFRS Foundation education publications that he led the development of include *Financial Instruments: a guide through the official text of IAS 32, IAS 39 and IFRS 7*, *A Briefing for Chief Executives, Audit Committees and Boards of Directors*, *A Guide through IFRS*, and thirty-five IFRS for SMEs training modules.

Michael serves the AAA as a member of the **AAA Education Committee** (2015-present) and the **AAA Innovation in Accounting Education Award Committee** (2016-present). He served for nearly a decade as a member of the International Federation of Accountants (IFAC), International Accounting Education Standards Board (IAESB), Consultative Advisory Group (CAG), and the International Association for Accounting Education and Research's Board of Advisors.

Michael teaches Advanced Financial Accounting at Imperial College Business School, part of Imperial College London (2015-present). He held a number of faculty positions in financial reporting at University of Natal (now University of KwaZulu-Natal) before heading the financial reporting section of its School of Accounting and Finance as Associate Professor (1996-2004).

Michael is a South African Chartered Accountant. While at Ernst & Young (1991-95), he taught Auditing at the University of Natal. He earned his Master's of Accountancy from the University of KwaZulu-Natal. He has published in peer-reviewed journals including *Accounting Education-an international journal*.

# Vice President-Finance-Elect



**Douglas F. Prawitt** is the LeRay McAllister/Deloitte Professor of Accountancy in the Marriott School of Management at Brigham Young University, having served on its faculty since 1993, where he serves as BYU's Accounting Ph.D. Prep Program Founder/Leader. Doug earned his Ph.D. from The University of Arizona.

Doug has published widely in peer-reviewed journals including *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, *Issues in Accounting Education*, *Accounting Horizons*, *Current Issues in Auditing*, and *Journal of Accountancy*. He has coauthored two leading college auditing textbooks as well as the Deloitte/Wildman Medal Award-winning *KPMG Professional Judgment* monograph. Doug has served as Associate Editor for *Accounting Horizons*, and is an incoming Editor for *Auditing: A Journal of Practice & Theory*.

Doug currently serves the AAA as **Chair** of the **AAA COSO Committee** (2011-present) and is a member of **ABO** and **AUD** Sections. He served as **Chair** of the **AAA Deloitte Foundation Wildman Award Committee** (2014-15), the **AAA APLG Joint Doctoral Advocacy Task Force** (2008-09), the **2004 Auditing Section Midyear Meeting** (2003-04), and the **AAA Annual Meeting Program Committee** (2003-04).

Doug has 24 years' teaching experience, is a CPA, Governing Board member of the Committee of Sponsoring Organizations (COSO) (2011-present), and served a three-year term on the AICPA Auditing Standards Board (ASB) (2006-08). He has received a number of academic awards for excellence including AAA's Outstanding Accounting Educator Award (2016), Brigham Young University Marriott School of Management's Outstanding Faculty Award (2016), AAA Auditing Section Innovation in Auditing and Assurance Education Award (2014), AAA *Behavioral Research in Accounting* Best Paper Award (2014), Deloitte Foundation Wildman Medal Award (2013), AAA *Issues in Accounting Education* Best Paper Award (2013), and Emerging Research Award from AAA's Professionalism and Ethics Committee and Public Interest Section (2012).



**Mark H. Taylor** is the Andrew D. Braden Professor of Accounting and Auditing in the Weatherhead School of Management at Case Western Reserve University where he Chairs the Department of Accountancy, the University Budget Committee, and serves on the Weatherhead School of Management Appointments Committee. Mark earned his Ph.D. from The University of Arizona.

Mark is a member of two different teams of co-authors on two recent research projects sponsored by the Center for Audit Quality. Mark has published widely in peer-reviewed journals including *Accounting, Organizations and Society*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, *Accounting Horizons*, *Journal of Information Systems*, and the *International Journal of Auditing*, among others. He has also published in professional journals, including the *Journal of Accountancy*. He has served as Reviewer for a number of these and other journals.

Mark currently serves the AAA as a member of the **AAA Finance Committee** (2014-present) and the **AAA COSO Committee** (2016-present), as **Historian** of the **Auditing Section (AUD)**, and he is a member of **APLG**, **ABO**, and **AUD** Sections. Mark served as **Past-President** (2014-15), **President** (2013-14), **Vice President-Academic** (2012-13) and **Treasurer** (2007-09) of the **Auditing Section**, and as member of **AAA Nominations Committee** (2014-15), **AAA Deloitte Foundation Wildman Award Committee** (2012-13), and **AAA Regulation Committee** (2006-07).

Mark has 23 years' teaching experience with a focus on Auditing and Corporate Governance, is a CPA, CFE, and serves as an Independent Trustee and Audit Committee Chair on a number of Investment Company Boards. Mark served a three-year term as Member of the AICPA Senior Technical Committee, the Auditing Standards Board (2010-12), and a one-year term as Academic Fellow in the Professional Practice Group of the Office of the Chief Accountant at the SEC headquarters in Washington, DC. Mark has received a number of academic awards for excellence including the Beta Alpha Psi National Business Information Professional of the Year (2015) and Weatherhead School of Management Excellence in Teaching Award, Graduate Programs (2011).

# Director-Focusing on International



**Sylvia Meljem** is a faculty member at the Instituto Tecnológico Autónomo De México (ITAM), having served on its faculty since 1987, where she serves as Director of the Center for Accounting Linkage and Research, and previously as Head of the Academic Department of Accounting (1993-2013) and the Director of the Public Accounting and

Financial Strategy Program (1995-2006). Sylvia received her Ph.D. in Management Sciences from the National Autonomous University of Mexico.

Sylvia has published articles in national and international journals including *The International Journal of Business Disciplines*, has authored several books and co-authored *Accounting of Costs and Strategy Management*. She is President of the Academic Subcommittee of Corporate Governance Council and Editorial Board President of the Instituto Mexicano de Contadores Públicos, A.C. (IMCP) magazine, *Veritas*.

Sylvia is a member of AAA's **AUD** and **MAS** Sections and served on the **AAA Global Engagement Committee** (2012-15).

Sylvia has 30 years' teaching experience, is a CPA, is a technical advisor for accounting issues in Mexico, is National Coordinator of Linkage at the National Association of Faculties and Schools of Accounting and Administration in Mexico, a Project Leader and the Vice President of Technical Events at the Mexican Institute of Finance Executives, and has served as Chair of the Consultative Advisory Board (CAG) of the International Association for Accounting Education and Research (IAAER) (2012-14), as Technical Advisor of The National Evaluation Center for Higher Education in Mexico (2012-16), and as a member of The International Accounting Education Standards Board (IAESB) (2007-12).

Sylvia has received a number of awards including the Association of Public Accountants of Mexico's Distinguished Professor Award (2012), IMCP's Refugio Roman Almonte Award (2011), and ITAM's Race to the Universe and Professional Merit Award (2004).



**Wim A. Van der Stede** is the CIMA Professor of Accounting and Financial Management and Head of Department of Accounting at The London School of Economics & Political Science (LSE), where he also serves on the Center for Analysis of Risk and Regulation Advisory Board and the School's Research Excellence Framework Strategy Committee. He is also a Visiting Professor at Erasmus University Rotterdam. Wim received his Ph.D. from the University of Ghent, Belgium.

Wim has published extensively in peer-reviewed journals including *Accounting, Organizations and Society (AOS)*, *Behavioral Research in Accounting (BRIA)*, *Contemporary Accounting Research (CAR)*, *European Accounting Review (EAR)*, *Journal of Accounting, Auditing & Finance*, *Management Accounting Research (MAR)*, *Management Science*, and *The Accounting Review (TAR)*. He serves as Editor-in-Chief of *MAR* and on the Editorial Boards of several premier and specialty-area peer-reviewed journals including *AOS*, *BRIA*, *CAR*, *EAR*, and *TAR*.

Wim is a member of AAA's **MAS** Section and the **AAA Governance Committee** (2015-present). He served on the **AAA Council** (2009-12), as **President** of **MAS** (2010-11), and as a member of **AAA Global Engagement Committee** (2012-14), **AAA Finance Committee** (2009-12), **AAA Doctoral Dissertation Awards for Innovative Research in Accounting Education Committee** (2011-12), **AAA Innovative Scholarship Task Force** (2011-13), and **AAA Annual Meeting Program Committee** (2000-01). Wim has also been a member, and then chair of the European Accounting Association's Publications Committee (2008-13).

Wim has 20 years' teaching experience and has received a number of academic awards for excellence including an Inaugural LSE Education Excellence Award (2016), AAA-Institute of Management Accountants Jim Bulloch Award for Innovations in Management Accounting Education (2009), Maastricht University's International Executive Master of Finance and Control Teaching Award (2008), AAA Notable Contribution to Management Accounting Literature Award (2007), University of Southern California Marshall School of Business Golden Apple Teaching Award (2005), and the University of Southern California Beta Gamma Sigma Professor Award (2005).

# Director-Focusing on Membership



**David DeBoskey** is an Associate Professor in the Charles W. Lamden School of Accountancy at San Diego State University, where he is an elected college of business representative of the University Senate and member of the Undergraduate Curriculum Committee. He also serves on the accounting department RTP committee

and is the Lamden School of Accountancy BMACC (4+1) Advisor, and Graduate Teaching Assistant Coordinator, among others. He previously served as an Adjunct Faculty at Rutgers University's Business School, where he taught for over 10 years in the Executive MBA program in Beijing, Shanghai, and Singapore. Dave received his Ph.D. from Rutgers University.

Dave has published widely in peer-reviewed journals including *Issues in Accounting Education*, *Journal of Banking & Finance*, *Review of Quantitative Finance and Accounting*, *International Journal of Economics and Business Research*, *The CPA Journal*, *Practical Tax Strategies*, *International Research Journal of Applied Finance*, and *Journal of Real Estate Taxation*.

Dave serves AAA as a member of AAA's **AUD**, **FARS**, and **TLC** Sections and serves on the **AAA Strategic Region Leader Committee** (2014-present). He served as **President** (2015-16) and **Program Chair** (2014-15) of the **Western Region**, as **Annual Meeting Co-Chair** (2013-14) and **Regional Coordinator** (2011-13) of the **Teaching, Learning and Curriculum** Section, and as a member of the **AAA Annual Meeting Program Committee** (2013-14). Dave also serves as the Chapter Advocate of Beta Alpha Psi's West and Northwest regions (2014-present) and on the Board of Directors of Beta Alpha Psi (2016-present). Dave also serves the Financial Executives International (San Diego Chapter) as its VP of Academic Relations (2015-present).

Dave has 15 years' teaching experience, and has received a number of academic awards for excellence including San Diego State University's Most Influential Faculty-Associated Business Students (eight times between 2008 and 2016), Teaching Excellence Award, Accountancy, College of Business Administration (2015), Outstanding Faculty Award-Most Influential Professor (2013, 2014), and Outstanding Faculty Contribution Award for Service and Research (2012), and Beta Alpha Psi's National Outstanding Faculty Advisor Awards (2011).



**Tracie Miller Nobles** is an Associate Professor at Austin Community College, where she served as Assistant Department Chair. Previously she served as Senior Lecturer at Texas State University, Adjunct Professor at The University of Texas at Austin, and Department Chair and Instructor at Aims Community College. Tracie received her BS and MS degrees in accounting from Texas A&M University and is working on her doctoral degree in adult education from Texas A&M University.

Tracie is the lead author of *Hornsgren's Accounting* and *Hornsgren's Financial & Managerial Accounting* and co-author of *College Accounting* textbooks, and serves on the Editorial Advisory and Review Board of *Issues in Accounting Education*.

Tracie serves AAA as a member of AAA's **TLC** and **TYC** Sections and serves as **Treasurer** (2015-present) of the **Teaching, Learning and Curriculum** Section, member of the **AAA Education Committee** (2016-present), **AAA Governance Committee** (2015-present), and as **Selector** on **AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize Committee** (2016-present). She served on **AAA Council** (2010-11), as **Chair** (2010-12) and **Vice Chair** (2009-10) of **TYC**, as **Education Co-Chair** (2014-15), and member (2009-10, 2012-13) of the **AAA Annual Meeting Program Committee**, as **Co-Chair** of **CTLA** (2011-12), as a member of **AAA Strategic Region Leader Committee** (2014-16), **Pathways Implementation Task Force** (2012-13), and **Recommendation Leader** for the Signature Pedagogy and Advanced Placement Accounting Course Recommendations of the **Pathways Commission**.

Tracie has 13 years' teaching experience, is a CPA, and is the recipient of a number of awards for academic excellence including the AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize (2015), Texas Society of CPAs, Austin Chapter, CPA of the Year (2016), Texas Society of CPAs Rising Star Award (2014), and the AAA's Two-Year College Section Service Award (2013).

Reminder: The ballot will be open Monday, February 6, 2017, through Tuesday, March 7, 2017, at 11:59 pm EDT.

The election will be conducted by online ballot; paper ballots will be mailed to members (a) without a valid email address, and (b) who have requested to be on the AAA "do not email" list.

## AAA Academic Accounting Access to the FASB Accounting Standards Codification® Professional View and GARS Online

The American Accounting Association continues to work with the FAF, FASB, and GASB to provide access to the professional view of these tools to accounting programs and departments through the Academic Accounting Access initiative. Registered accounting programs receive authentication credentials for both faculty and students. Our community is fortunate that these key standard setters are contributing this content—to be made available for teaching and research.

It's as easy as 1, 2, 3:

**Step 1:** Enroll your accounting program for Academic Accounting Access.

**Step 2:** Pay the annual fee of \$250 for access to the Professional View of the FASB Codification and GARS Online for all faculty and students registered in your program.

**Step 3:** Sign on to the database and enjoy access to the single official source of authoritative, governmental, nongovernmental, and U.S. generally accepted accounting principles (U.S. GAAP).

Sign up online for Academic Accounting Access at <http://aaahq.org/Research/FASB-GARS>

The COSO Internal Control Framework has just been added to the Academic Access collection—see page 9 for how to get these resources as well!



## 2016 Accounting PhD Rookie Recruiting and Research Camp - Another Successful Year!

The American Accounting Association and the University of Miami partnered once again to host the 2016

Accounting PhD Rookie Recruiting

and Research Camp held at the Hilton Miami Downtown. The 2016 event attracted 157 Job Candidates, 27 Observers, and 197 Recruiters from 107 schools.

The Accounting PhD Rookie Recruiting and Research Camp is a two-day forum for faculty Recruiters and PhD student Candidates to network. The event includes 15-minute research presentations by student candidates, and interview opportunities; providing information for both Recruiters and Candidates to make decisions about the potential of future “fly-outs.”

Don't miss out on the 2017 event! The 2017 Accounting PhD Rookie Recruiting and Research Camp will be held in Miami at the Marriott Miami Biscayne Bay from December 8-10, 2017.

More information will be made available on our website in the Spring of 2017. You can also contact Erica Zakarias at [Erica.zakarias@aaahq.org](mailto:Erica.zakarias@aaahq.org) with any questions regarding Rookie Camp.



PHOTO COURTESY OF MIAMI MARRIOTT BISCAYNE BAY



# COSO Committee of Sponsoring Organizations of the Treadway Commission

## Sign Up for Academic Access for COSO Framework for the Benefit of Professors and Students Alike

In a joint initiative with the Committee of Sponsoring Organizations of the Treadway Commission (COSO), the American Accounting Association provides online access to the COSO Internal Control-Integrated Framework Compendium Bundle to faculty and students at post-secondary academic institutions.

Preparing students to use tools and resources like the COSO Internal Control—Integrated Framework and Compendium Bundle is part of developing the professional judgment and communication skills necessary for more efficient management, better understanding of enterprise risk, internal control, and fraud deterrence guidance. With this project, **COSO is investing in education** with the long-term goals of improving organizational performance, enhancing governance, and reducing the extent of fraud in organizations.

**How to sign up:** Your school can subscribe to Academic Access for an annual fee of \$250. Within two business days of enrolling, you will receive your student and faculty log-in credentials and can sign on and begin using the COSO resources.

You will find webinar recordings featuring best practices for integrating COSO materials into the classroom and the related teaching resources available online:

- Teaching COSO's Internal Control Framework: Best Course Practices
- Integrating COSO's Enterprise Risk Management Framework into Our Classes

For more information about COSO Academic Access, please visit <http://aaahq.org/COSO> or contact Pat Stein, Senior Member Services Coordinator, at 941-556-4121 or email [info@aaahq.org](mailto:info@aaahq.org)

Academic Access for the FASB Codification and GARS Online are also available—see p. 8 to learn how to sign up for your program.



# 2017 Annual Meeting Hotel Information

The American Accounting Association's 2017 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.
- A credit card guarantee is required to confirm your reservation.
- Make your reservation by June 13, 2017.

## Manchester Grand Hyatt San Diego

1 Market Place

San Diego, CA 92101

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

Toll-Free: 1-800-228-9290

Telephone: 1-619-234-1500

Association Group Rate: Single/Double:  
\$249\*



\*Complimentary Internet access in guest rooms, if booked within group block.

PLEASE make your reservations as early as possible to take advantage of this special room rate. Note: We cannot guarantee that any additional rooms will be available in the hotel once our block of rooms is sold out, even if the block is sold out before the cutoff date.

## 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, hotel staff need to know that you would require assistance. This includes temporary mobility issues that might unexpectedly slow you down like 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 (SAN): approximately 3 miles

San Diego taxi service is available from the lower-level curb of all terminals at the San Diego International Airport. The approximate cost is \$15-\$20 USD.

San Diego Airport Shuttle services are also available at the airport. You can view a list of shuttle services at <http://www.san.org/Parking-Transportation/Shuttles>.

# Annual Meeting Call for Submissions

The following Calls for Submission for the 2017 Annual Meeting are still open through the noted submission deadline dates:

## **Effective Learning Strategies Sessions (ELS)**

***Submission Deadline: April 3, 2017***

These sessions offer presenters an interactive forum for the exchange of ideas and resources that support learning in accounting.

## **Emerging and Innovative Research Session**

***Submission Deadline: April 3, 2017***

Intended to highlight promising emerging and innovative research ideas, authors will submit a short abstract of three to four pages that describes their work in progress or a planned session that will bring ideas currently outside Accounting to the attention of Accounting scholars. This session is an interactive format; see suggestions on how presentation materials are prepared for an interactive session at <http://aaahq.org/Meetings/2017/Annual-Meeting/Submissions/Poster-Guidelines>

## **Faculty-Student Collaborations in Accounting - FASTCA-17**

***Submission Deadline: April 3, 2017***

Encouraging exploration and discussion of 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. The following are some examples of faculty-student collaborations:

- Research: Students and faculty working together on a research paper.
- Teaching: Joint development of teaching materials by students and faculty.
- Practice: Students and faculty working together to solve a real-world problem.

The FASTCA-17 Workshop will be held on Wednesday, August 9, 2017.

## **Global Emerging Scholars Research Workshop**

***Submission Deadline: May 15, 2017***

The American Accounting Association Global Emerging Scholars Research Workshop will be held on Sunday, August 6, 2017, in conjunction with the 2017 AAA Annual Meeting in San Diego, CA, USA. Up to 16 proposals will be selected for presentation at the Workshop. Written feedback will be provided to the presenters prior to the Workshop to assist them in identifying ways to improve their research proposal. At the Workshop, each scholar will present the proposal, followed by discussion by a senior researcher as mentor who will also provide constructive feedback. There will also be further discussion of the proposal by the presenter, other senior scholars as mentors, and the other early career researchers.



**SAN DIEGO 2017**  
**IMAGINING OUR FUTURE**

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

## Thank You to the AAA Council and its Committees

In November, 2016, the AAA Council, made up of representatives from all Sections and Regions, met to discuss AAA strategy and projects. We thank the Council for all their hard work throughout the year. We also thank the Council Committee on Awards Committee for their work identifying colleagues to serve on all AAA Award Committees, and the Council Ballot Committee for their work determining, from among nominees, two candidates for the AAA Board of Directors ballot (this year for the position of Director-Focusing on Membership). The Board of Directors election will open on February 6, 2017. See pages 2-7 in this issue for more information on all of the 2017-2018 candidates for office.



## Become Part of the Annual Meeting Host Program

Do you remember the first time you participated in the American Accounting Association's Annual Meeting? Was it difficult to choose which great sessions to attend? Is there something you learned that first trip that could benefit a new member? Would you like to meet new people and help new members get everything that they can out of their Annual Meeting experience?

If you have attended at least two recent Annual Meetings, we would like to encourage you to join the Host Program and help our new members navigate the Annual Meeting. This is a great way to give back to the accounting community in a fun and collaborative environment.

Learn more about the Host Program at <http://aaahq.org/Meetings/2017/Annual-Meeting/Submissions/Host-Program>

Questions? Contact Mary Beth Gripshover, Member Services Coordinator, at [Marybeth.gripshover@aaahq.org](mailto:Marybeth.gripshover@aaahq.org) or 941-556-4116 if you are interested in being a mentor to a new member.

## Volunteer to Participate at the Annual Meeting

Even though the deadline to submit your paper or panel proposal for the 2017 Annual Meeting has passed, you can still get involved with the meeting by volunteering to serve as a reviewer, paper discussant, or session moderator. All AAA members are invited to serve in these roles, and the Program Advisory Committee strongly encourages all submitters to "give back" to the community by volunteering. Please visit <http://aaahq.org/Meetings/2017/Annual-Meeting/Volunteer> for more information and to join our volunteer pool.

# AAA Career Center Events

## Upcoming Career Center Events:

### Career Center at the Annual Meeting | August 5-9, 2017 | San Diego, CA

The Career Center at the 2017 Annual Meeting is the AAA's biggest recruiting event, where applicants and institutions from across the country and around the world can make connections. Supported online by the AAA Career Center, the Career Center at the Annual Meeting offers services that make job recruitment easy and efficient at very affordable prices for both employers and job seekers. Last year, 97 recruiting schools actively interviewed 163 candidates at the Annual Meeting in New York, NY.

### Annual Meeting Career Fair | August 6, 2017 | San Diego, CA

The Career Fair is an opportunity to network, share print materials, and highlight or learn about institutions currently recruiting or planning to recruit in the near future. This fun, social event is open to all Annual Meeting registrants. Career Fair booths will include a 4' x 8' cork display board that will accommodate posters or other materials, a table (available workspace is 1' x 4') for handouts, and a chair. Last year, 59 schools were represented at the Career Fair.

### 2017 Accounting PhD Rookie Recruiting and Research Camp | December 8-10, 2017 | Miami, FL

The AAA and University of Miami host the Accounting PhD Rookie Recruiting and Research Camp in December. The camp brings together accounting PhD candidates, faculty from universities interested in interviewing Ph.D. candidates, and recruiters from private-sector firms. The 2016 event featured 197 recruiters from 107 schools, and 157 candidates attended. The 2017 event will once again be held in Miami, FL.



**American  
Accounting  
Association**

**Career Center**

# Pathways Inspired: Activities Inspired from the Commission on Accounting Higher Education

## Accounting Doctoral Scholars Program

The Accounting Doctoral Scholars Program (<http://www.adsphd.org>) was created in 2008 by the largest accounting firms, in conjunction with the AICPA Foundation, to advocate for an increased number of accounting professors with real-world experience in audit and tax. With nearly \$17 million in financial support from over 70 accounting firms and the majority of state CPA societies, the program's first iteration transitioned 108 CPAs from practice to the classroom by providing scholars with financial assistance.

In 2016, a new phase of the Accounting Doctoral Scholars (ADS) program launched to continue to address the demand for accounting faculty with experience in the areas of audit and tax. In addition to university-supported funding, each new ADS participant will receive \$40,000 in funding, paid in milestone payments, throughout her or his doctoral program. To date, over 40 universities have partnered with the Accounting Doctoral Scholars program and enrolled candidates selected for ADS funding. Twelve individuals were selected for funding in 2016 for PhD programs beginning in 2017.

## Exploring the Value of Accreditation: A 2016 Big Thinker Conference

In December 2017, as part of the "Big Thinker Conference" series coordinated by the AAA Center for Advancing Accounting Education, this conference brought together leaders of accounting programs and business schools, business and accounting accreditors, regional accreditations, key practice partners, and accounting professional associations to share ideas, opportunities, and challenges in this important activity of our shared work. See pp. 15-17 for more about the event and explore the Accounting Accreditation Landscape. Find the online home for the event and slides from all presentations online at <http://aaahq.org/Accreditation>

## Advanced High School Accounting

The AICPA has partnered with state CPA societies and Dr. Dan Deines to support and grow the Accounting Pilot & Bridge Project (APBP). Last summer, six state CPA societies participated in five training sessions to train more than 70 teachers in advanced accounting curricula. The goal for 2017 is to work with 20 state CPA societies to offer the course to high school teachers through a combination of state-specific and regional training sessions. Participating high school teachers receive a \$200 stipend from the AICPA and can attend the training free of charge. They also receive a textbook, course curriculum, and access to extensive resources to use in their classroom.

To read more about Pathways inspired activities, visit <http://pathwaysinspired.org>



# Exploring the Value of Accreditation: A 2016 Big Thinker Conference

Hosted by the AAA Center for Advancing Accounting Education, the “Exploring the Value of Accreditation” Conference was held on December 11-12, 2016 in Atlanta, GA. About 100 participants attended from accounting programs, business schools, university administrations, accreditation organizations, accounting professional organizations, professional service organizations, and many others who are interested in the future of accounting education. Together, during the day-and-a-half conference of Ted-like talks and group work, they deliberated about the current state of higher education and accreditation, considered how accounting is different from other business programs, and attempted to prioritize the key accreditation issues for accounting programs and the profession.

The conference opened with Karen V. Pincus, University of Arkansas, providing an overview of the current state of higher education and Peter Ewell, President Emeritus of the National Center for Higher Education Management Systems (NCHEMS), providing an overview of the current state of accreditation. Participants’ accreditation questions were then addressed at table discussions.



Short presentations centering on how accounting is different followed. Bruce Behn, The University of Tennessee and AAA Past President, explained how accounting is a learned profession with the purposeful integration of teaching, research, and practice. G. Peter Wilson and Carolyn Wilson, Boston College, reviewed The Pathways Commission Vision Model of Accounting, which provided a dynamic visual of what accounting is. Jeanette M. Franzel, Public Company Accounting Oversight Board (PCAOB), spoke on how accounting has a responsibility to serve society. William Ezzell, Deloitte LLP, retired, reviewed the importance of accounting’s professional identity. Jan R. Williams, The University of Tennessee, reflected on the critical importance of peer

review and self-study to the value of accreditation. And James Suh, National Association of State Boards of Accountancy (NASBA), shared one source of available data for accreditation decision making. Discussions followed, with a report by each table on the top reasons why accounting should and should not have its own accreditation.

The next morning centered on what the opportunities and challenges of accreditation are from a variety of perspectives. First, the conference heard the various perspectives of accreditation organizations: Elizabeth H. Sibolski, President of the Middle States Commission on Higher Education (MSCHE); Kevin Sightler, Coordinator of Substantive Change at the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC); Cindi Bearden of LaGrange College represented the Accreditation Council for Business Schools and Programs

**(Continued on page 16)**



(ACBSP); Robert Reid, Executive Vice President and Chief Accreditation Officer of the Association to Advance Collegiate Schools of Business (AACSB International); and Phyllis Okrepkie, Vice President of Accreditation and Organizational Advancement of the International Assembly for Collegiate Business Education (IACBE). Table discussions followed about the insights gained from each speaker.

Second, the conference participants heard perspectives from the accounting profession and its regulators: Tracey Golden of Deloitte LLP shared the views of the Association of International Certified Professional Accountants (AICPA), Jan R. Williams of The University of

Tennessee shared the views of NASBA, Paul Sobel of Georgia-Pacific, LLC, shared the views of the Institute of Internal Auditors (IIA), Lisa Beaudoin shared the views of the Institute of Management Accountants (IMA), and Christopher Westfall shared the views of Financial Executives International (FEI). Brief discussions at participants' tables followed to recap the insights gained.

Then the conference learned of emerging educational models and of its key partners/influencers' perspectives. Peter Ewell provided an overview of competency-based approaches. Phil Regier, Arizona State University Dean for Educational Initiatives and CEO of EdPlus, shared his knowledge of "Online and Adaptive Learning" (video available at <http://aaahq.org/Accreditation/TED-Talk>). Tim Vertovec, Managing Director at McGraw-Hill Education, described their approach to accelerate and document learning. And Charlotte Roberts, Vice President of e-Learning at Roger CPA Review, discussed the expanded role that CPA review plays in accounting education. The morning concluded with table discussions about the implications for accreditation and of what they had learned from the various stakeholders' perspectives.

At lunch, Sean Gallagher spoke on "Critical Issues for Accreditation in a Changing Education Landscape." Sean is the Chief Strategy Officer for Northeastern University's Global Network and the author of the recently published *The Future of University Credentials: New Developments at the Intersection of Higher Education and Hiring*.

The afternoon opened with a panel discussion and Q&A about the value of accreditation. Michael Diamond of the University of Southern California, Retired/Academic Leadership Associates, LLC, led the discussion of the following panel members: Nancy Bagranoff, Professor of Accounting and Dean of the Robins School of Business at the University of Richmond; Mark Higgins, Dean of the John Cook School of Business at Saint Louis University; Gail Hoover King, Professor and Program Coordinator at Purdue University Northwest; Eric T. Metzler, Instructional Support and Assessment Specialist at the Kelley School of Business at Indiana University; Marc Rubin, PwC Professor and Chair of the Department of Accountancy at Miami University; and Jerry Strawser, KPMG Chair in Accounting and Executive Vice President and Chief Financial Officer of Texas A&M University.

After the panel, participants explored the strengths and weaknesses of a variety of



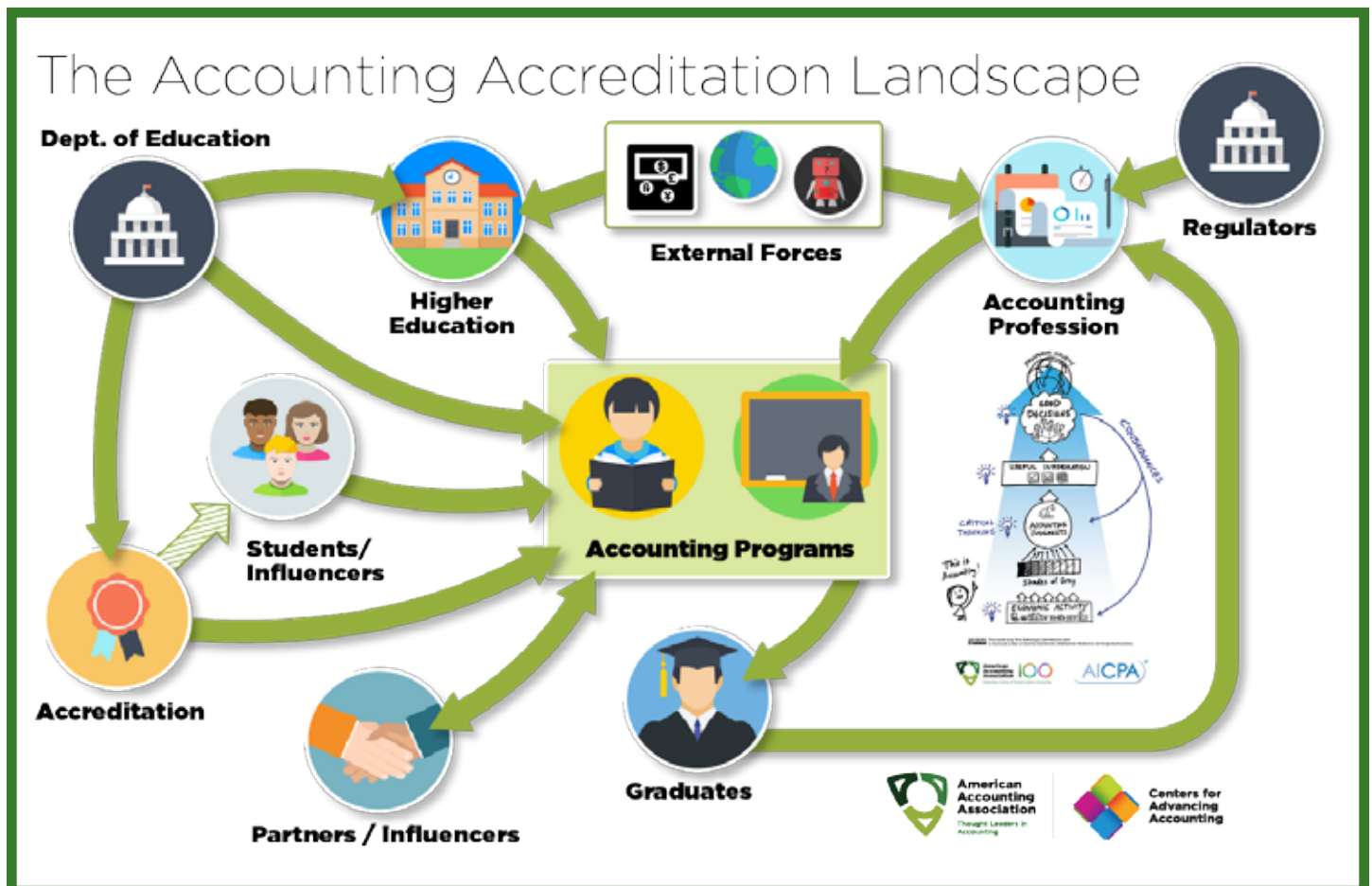


accreditation alternatives through case analysis of models from accounting and other disciplines. Table discussions considered one accounting accreditation model and one model from other disciplines. Accounting accreditation models included Regional Accreditation only (i.e., MSCHE, SACSCOC), Business Accreditation only (i.e., AACSB, ACBSP, IACBE), Business and Accounting Accreditation together (AACSB, ACBSP), or pursuing, instead, a Program-Specific Recognition (i.e., Internal Auditing Educational Partnership [IIA-IAEP] or IMA-endorsed program). Models from other disciplines included three accredited programs: a national accreditation program for core knowledge (i.e., National Accreditation Program of the Canadian Supply Chain Sector Council [NAP]), an accrediting board of core and specializations (i.e., Accreditation Board for Engineering and Technology [ABET]), and an accrediting board of doctoral, internship, and post-doctoral programs and specializations (i.e., American Psychological Association [APA]). Also considered was the trend for individual rather than program credentials (i.e., Badging) of specialization. After rich discussions, each table drafted and presented their “ideal model” to all of the participants.

The program concluded with Peter Ewell, National Center for Higher Education Management Systems, recapping the major themes of the conference and inviting all to consider what the next steps should be. A follow-up survey gathering conference participants’ feedback is underway.

Many thanks to the Exploring the Value of Accreditation Program Committee and Advisory Board members. Program Committee members included Bruce Behn, Peter Ewell, Karen Pincus, Sandy Richtermeyer, Marc Rubin, and Elizabeth H. Sibolski. Advisory Board members included Nancy Bagranoff, Ken Bishop, Chuck Bunn, Cathleen Burns, Mark Dawkins, Rob Dewey, Rick Dull, Ann M. Ebberts, Joanne Fiore, Timothy J. Fogarty, Paula Harbecke, Mark Higgins, Gail Hoover King, Raef Lawson, Ann Magro, Sarah Nutter, Phyllis Okrepkie, Robert Reid, Mark Salamasick, Rebecca Shortridge, Jerry Strawser, Andy Williams, and Jan Williams.

For more about the conference, to view PDFs of presentations, or to complete CPE forms for the conference, go to <http://aaahq.org/Accreditation>



AAA Section and Region Meetings are wonderful opportunities for members to interact with peers, meet new colleagues, and share ideas. Plan to attend one or more of the following meetings:

**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 31-April 1, 2017**

2017 Public Interest Section Midyear Meeting  
Washington, DC

**April 6-8, 2017**

2017 Western Region Meeting  
San Francisco, CA

**April 27-29, 2017**

2017 Southeast Region Meeting  
Miami, FL

**May 4-6, 2017**

2017 Mid-Atlantic Region Meeting  
Arlington (Crystal City), VA

**May 11-13, 2017**

2017 Ohio Region Meeting  
Columbus, OH

**August 5-9, 2017**

AAA Annual Meeting  
San Diego, CA

**September 7-8, 2017**

2017 Accounting /S Big Data Conference  
Brooklyn, NY

**October 5-7, 2017**

2017 Accounting, Behavior and  
Organization Research Conference  
Pittsburgh, PA

**October 19-21, 2017**

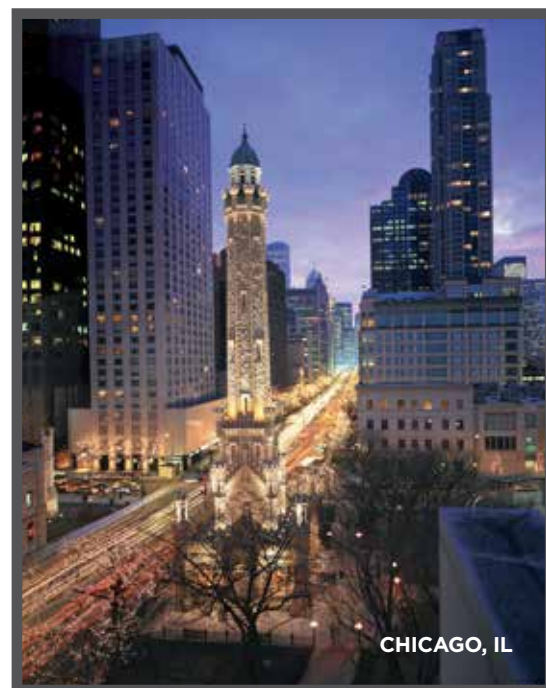
2017 Northeast Region Meeting  
Providence, RI

**October 26-28, 2017**

2017 Midwest Region Meeting  
Chicago, IL

**November 3-5, 2017**

2017 Diversity Section Meeting  
New Orleans, LA



# The Manning School of Business at UMass Lowell

The Manning School of Business at the University of Massachusetts Lowell has a long history of educating business leaders. Through programs in accounting, entrepreneurship, finance, international business, management, management information systems, marketing and supply chain and operations management, we provide students with the broad range of skills necessary for success.



The Manning School of Business is fully accredited by the Association to Advance Collegiate Schools of Business, International (AACSB)

## THE MASTER OF SCIENCE IN ACCOUNTING (MSA) PROGRAM

The Master of Science in Accounting (MSA) program at UMass Lowell provides an economically affordable opportunity for qualified students to meet the licensing requirements to become Certified Public Accountants (CPAs) or to prepare for accounting careers in the corporate or government/nonprofit environment. This 'Level 1' MSA program can be completed fully online and is open to either full-time or part-time students.

The MSA program at UMass Lowell offers several features that potential applicants will find very attractive.

- The cost of the program is less than half the cost of similar programs at private institutions, making it far more affordable.
- The program can be completed on a part-time basis, thereby allowing students to work while they attend school.
- The online component of the program allows students in distant areas, or students with irregular work schedules, to take courses without making the time and travel commitment required by a classroom course.

### ADMISSION REQUIREMENTS

- GPA - Minimum undergraduate GPA of 3.0 (overall); comparable Accounting GPA.
- GMAT Minimum 500. Can be waived with GPA at least 3.0 from AACSB-accredited institution or at least 3.5 from non-AACSB accredited institution.
- Successful completion of all other UMass Lowell admissions requirements including three letters of recommendation, and Manning School of Business TOEFL minimums where applicable.
- Exceptions or modifications to the above will be considered on a case-by-case basis.

Information about the program and the application can be found at [www.uml.edu/msa](http://www.uml.edu/msa).

Please contact Prof. Stefanie Tate  
MSA Coordinator,  
at [stefanie\\_tate@uml.edu](mailto:stefanie_tate@uml.edu) or  
978-934-2815 with any questions.

## PHD PROGRAM IN BUSINESS ADMINISTRATION ACCOUNTING CONCENTRATION

The Manning School of Business at the University of Massachusetts Lowell is accepting applications for its Ph.D. program in Business Administration in Accounting Concentration. As one of the leading research-oriented business schools in the New England area, we're looking for applicants with strong academic & methodological backgrounds and an intellectual curiosity about the nature and workings of business organizations.

As you consider applying to the Manning School Ph.D. program in Accounting Concentration, please review the following critical information. Admission into the program is highly competitive. The following criteria must be met prior to consideration:

- Statement of Purpose
- Graduate of an accredited U.S. college or university or an approved foreign equivalent institution.
- Earned grade point averages of 3.0 or better in all prior undergraduate and graduate studies.
- Satisfactory GMAT or GRE taken within the last five years.
- Three letters of recommendation.
- International students are expected to at least meet the minimum UMass Lowell TOEFL requirements.

The Ph.D. program is a full-time program. The expectation is that Ph.D. students will finish the program within four years. Students must complete 57 credits: 39 course credits and 18 dissertation credits. Progress through the program can be broken down into five stages:

- Completion of first-year summer paper.
- Completion of coursework.
- Completion of comprehensive exams.
- Completion of dissertation proposal.
- Completion of dissertation defense.

Ph.D. students will receive a tuition waiver, as well as full financial support for four years. In return, full-time Ph.D. students will work as research assistants and teaching assistants.

The faculty admissions committee will review all of the above admissions materials in a portfolio approach after March 31.

Please contact Prof. SangHyun Suh  
Ph.D. Accounting Program Coordinator,  
at [sanghyun\\_suh@uml.edu](mailto:sanghyun_suh@uml.edu) or  
978-934-2403 with any questions.



[www.uml.edu](http://www.uml.edu)

# SEC Academic Fellowships



The U.S. Securities and Exchange Commission (SEC) invites qualified accounting professors and new PhDs to express their interest in possible fellowship opportunities at its headquarters next to Union Station in the heart of Washington, DC, for academic year 2017–2018. An Academic Fellowship at the SEC provides an unparalleled opportunity for accounting academics to be directly involved in the work of the SEC and to gain insight into the SEC's oversight and regulatory processes. An SEC fellowship is a remarkable way to spend a sabbatical year or a leave of absence and provides experience that will greatly enhance subsequent teaching and research activities.

At least one and possibly two Academic Fellowships are available in the Office of the Chief Accountant: one in the Professional Practice Group and possibly one in the Accounting Group.

## Office of the Chief Accountant

The Office of the Chief Accountant (OCA) is responsible for establishing and enforcing accounting and auditing policy to enhance the transparency and relevancy of financial reporting. OCA also is responsible for improving the professional performance of public company auditors in order to ensure that financial statements used for investment decisions are presented fairly and have credibility. OCA serves as principal adviser to the Commission on accounting and auditing matters.

## Fellowship Descriptions

The OCA is interested in candidates with credentials in the area of auditing or financial accounting. Academic Fellows serve as a research resource for OCA, participate in OCA projects that frequently involve the SEC's oversight of standard-setting and assist in auditor and registrant matters. The fellowships, which have been in existence for over 20 years, are for research-oriented professors with an interest in working closely with OCA leadership and staff on registrant or auditor issues. Among other projects, it is envisioned that the successful Fellowship applicant will assist in analyzing data to better inform OCA leadership about strategic issues, including through the development of models and methods. Sources involving financial reporting issues (such as restatements), Internal Control over Financial Reporting, SEC staff consultations, and other data provide a rich resource that can inform OCA leadership about strategic issues and can be aligned with financial reporting and auditing standards and requirements. Requirements include a PhD, a strong research background in auditing or financial reporting, and a CPA or equivalent technical expertise.

## Compensation, Benefits, and Timing

Faculty members at U.S. universities are hired in Academic Fellows positions under the Intergovernmental Personnel Act (IPA), which allows the professor to continue as an employee of the university. The faculty member continues to be paid by the university and receive its benefits package. The SEC, in turn, reimburses the university for the professor's salary and benefits. Under an IPA contract, relocation expenses to and from the Washington, DC, area are generally reimbursed in accordance with Federal Travel Regulations and standard SEC policies, which apply to IPA assignments. IPA appointments generally involve a 12-month period beginning August 1 each year. Compensation for SEC Academic Fellows is typically 12/9s of the professor's academic-year salary, up to a maximum of pay grade SK-16 (for 2016–2017 that amount was \$233,433 plus related benefits). Academic Fellows on an IPA contract do not have a citizenship requirement other than possessing a valid work visa to be legally employed by the university.

[Note: The salary cap does not mean that an Academic Fellow's maximum 12-month salary is \$233,433. Rather, \$233,433 is the maximum salary that the SEC will reimburse to the university (all normal university benefits will also be reimbursed). The employing university is permitted to compensate the professor more than this amount.]

Recent PhDs who are not university faculty members and others wishing to become SEC employees can be hired by the SEC directly for a two-year term appointment that is renewable up to a maximum of four years in total. Relocation expenses are not reimbursable for term appointments. In order to qualify for a term SEC appointment, the candidate must be a permanent resident or U.S. citizen to qualify. For information on employment eligibility for non-U.S. citizens, see [https://help.usajobs.gov/index.php/Employment\\_of\\_Non-citizens](https://help.usajobs.gov/index.php/Employment_of_Non-citizens). All position appointments are contingent upon the candidate passing a background check.

## Application Information and Procedures

To apply, you must electronically submit a *vita* and a cover letter that summarizes your qualifications. Candidates with either auditing- or financial reporting-focused research interests will be considered for both Fellowships. Applications for fellowships must be made electronically to Mikhail Pevzner at [pevznerm@sec.gov](mailto:pevznerm@sec.gov). Applicants should provide a copy of one or two relevant working papers or recently published articles. Application reviews for the 2017–2018 Academic Fellowships will begin as received and continue until March 15, 2017, or as needed. Interviews will be conducted at the SEC headquarters in Washington, DC. Candidates' interview travel expenses may not be reimbursed by the SEC.

To find out more about the experiences of previous Academic Fellows, see articles by Susan D. Krische, Roger D. Martin, and T. Jeffrey Wilks in *Accounting Horizons* (June 2013); Bjorn N. Jorgensen, Cheryl L. Linthicum, Andrew J. McLelland, Mark H. Taylor, and Teri Lombardi Yohn in *Accounting Horizons* (September 2007); Steve Kolenda and Patricia Fairfield in the *Financial Reporting Journal* (Summer 2000); and Thomas J. Linsmeier in *Accounting Horizons* (September 1996).

To discuss the nature of the fellowships and the outstanding professional development experiences they offer, you may contact the current Academic Fellows in the Office of the Chief Accountant: Mikhail Pevzner ([pevznerm@sec.gov](mailto:pevznerm@sec.gov)) or Eric Weisbrod ([weisbrode@sec.gov](mailto:weisbrode@sec.gov)).

# SAVE THE DATE! 2017 Accounting *IS* Big Data Conference

The 2017 Accounting *IS* Big Data Conference will be held September 7–8 at the New York Marriott at the Brooklyn Bridge, Brooklyn, NY.

New this year are two full days of sessions, including Friday afternoon hands-on technology workshops. The 2017 meeting will highlight those who are transforming—demonstrating HOW their organizations are radically changing their business models, processes, products, services, uses of data, research models, and curricula—and the implications from having the speed of business change continue to accelerate.

Make Accounting *IS* Big Data Conference plans soon to think, act, and be transformed by Big Data!



## Attend an AAA Region Meeting

**Featuring Region Program Speaker:  
Chuck Hooper, BIAlytics and Tableau Zen Master**

Chuck Hooper will be presenting his speech, “Visual Analytics in the Classroom,” at the following meetings:

### Western

April 6–8, 2017, San Francisco, CA  
Speakers: Chuck Hooper and David Burgstahler

### Southeast

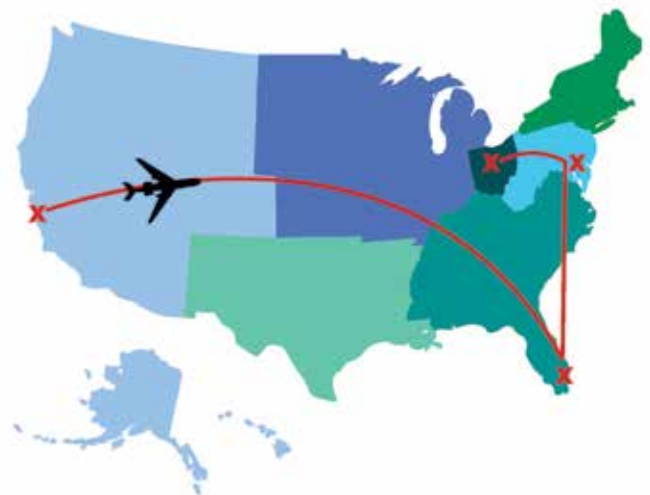
April 27–29, 2017, Miami, FL  
Speakers: Chuck Hooper and Bruce Behn

### Mid-Atlantic

May 4–6, 2017, Arlington, VA  
Speakers: Chuck Hooper and Mark Dawkins

### Ohio

May 11–13, 2017, Columbus, OH  
Speakers: Chuck Hooper and Anne Christensen



Region Meetings are open to all AAA members. You are not limited to only attending the Region Meeting in which you reside. Region meetings are a great opportunity to learn and share teaching, research, and service ideas. Be a part of your accounting education community by submitting your work for presentation at these meetings. Learn more about the Region Meetings at <http://aaahq.org/Meetings/Region-Meetings>

## WE'VE MOVED...

The AAA has recently moved to a new building in Lakewood Ranch, Florida. If you haven't already done so, please note our new address:

**American Accounting Association**  
**9009 Town Center Parkway**  
**Lakewood Ranch, FL 34202**

Be sure to address any correspondence, membership payments, and meeting registrations to the above address.

Our phone and fax numbers remain the same:

P: 941-921-7747

F: 941-923-4093



## In Memoriam: Rebecca Gilmore Fay

Rebecca (Becky) Gilmore Fay, 38, of Greenville, NC, Assistant Professor of Accounting at East Carolina University, passed away on January 2, 2017.

Dr. Stan Eakins, dean of East Carolina University's College of Business, described Becky as "one of the stars of the college. She had a tremendous academic future ahead of her," said Eakins. "She was extremely liked by faculty and students and a future leader of this college." Her primary research interests focused on enhancing the quality of audits and accounting education. She received the College of Business' Scholar-Teacher Award in 2015 for the outstanding integration of research in the classroom. Her work has been featured on the cover of the *Journal of Accountancy* and has been published in *Issues in Accounting Education*, *The CPA Journal*, *Managerial Auditing Journal*, *Current Issues in Auditing*, and *Research in Accounting Regulation*. In 2016, she was the co-recipient, with Norma R. Montague, of the American Accounting Association's *Issues in Accounting Education* Best Paper award for "Witnessing Your Own Cognitive Bias: A Compendium of Classroom Exercises."

Rebecca received her PhD from Virginia Tech and was a licensed CPA. She is survived by her husband, Patrick, and children Erin and Wilson.

Memorial contributions may be made in memory of Rebecca Fay to Ronald McDonald House, 529 Moyo Blvd., Greenville, NC, 27834.



# In Memoriam: Yuji Ijiri



**Y**uji Ijiri, former Trueblood University Professor of Accounting and Economics at Carnegie Mellon University, died on January 18, 2017. He was 81.

Renowned for his creativity and engagement with the fundamental aspects and role of accounting in society, Yuji Ijiri was one of the most important accounting scholars of the 20th century. His writings on accounting foundations had a profound impact on accounting research, policy, and practice. His seminal contributions include writings on the axiomatic foundations of accounting and historical cost-based measurements in particular; the introduction of spreadsheet approaches to accounting; stewardship and accountability; audit sampling; the causal basis of double-entry bookkeeping, its matrix representation, and triple-entry bookkeeping (which he invented). Besides accounting, Yuji made important contributions to economics (aggregation theory and theory of firm size distributions with Herbert A. Simon), operations research (goal programming

with William W. Cooper), linear algebra (generalized inverse of incidence matrices), statistics, marketing, and computer science. Of the more than 200 articles and 25 books he authored, he was especially fond of his 1989 AAA monograph *Momentum Accounting and Triple-Entry Bookkeeping*. He is the only four-time winner of the AICPA/AAA Notable Contributions to Accounting Literature Award: 1966 (“Reliability and Objectivity of Accounting Measurements” with R. K. Jaedicke), 1967 (“The Foundation of Accounting Measurement”), 1971 (“A Model for Integrating Sampling Objectives in Auditing” with R. S. Kaplan), and 1976 (“Theory of Accounting Measurement”).

Yuji served the AAA in many roles, including as vice president and later as president in 1982-1983. He received the AAA’s Outstanding Educator Award in 1986 and was inducted into Ohio State’s Accounting Hall of Fame in 1989.

Born on February 24, 1935, in Kobe, Japan, Yuji loved the abacus school he went to at age six. He was evacuated to a Temple in Okayama during the war at age nine and studied algebra then. At 14, his father, Takejiro Ijiri, put Yuji in charge of the family bakery’s account books. Yuji passed the CPA exam in 1953 while attending Doshisha Junior College at night. He finished three years at Ritsumeikan University with a bachelor of law degree, completing all requirements for a CPA certificate at age 21, the youngest ever in Japan.

At Doshisha, Professor Taminosuke Nishimura was a great influence on Yuji. Nishimura asked his students to read Thomas Carlyle’s *Sartor Resartus (Tailor Retailored)* and draw analogies. It helped Yuji develop a lifelong ability to make deep connections between seemingly disparate ideas—a hallmark of his creativity and thought.

As a CPA, he worked at a small accounting firm and then with Price Waterhouse & Co. before leaving in 1959 to attend graduate school at the University of Minnesota, where he received a master’s degree in 1960 under Professor Carl Nelson. He then studied at Carnegie Mellon University (CMU), where he earned a Ph.D. in Industrial Administration in 1963. It was during these years that Yuji obtained Professor Nishimura’s permission to marry his daughter Tomoko (Tomo).

Yuji had close working relationships and friendships with three key figures at CMU: William W. Cooper, who was his mentor, thesis advisor, co-author, and third father figure; Herbert A. Simon, who co-authored the book *Skew Distributions and the Sizes of Business Firms* with Yuji; and Richard M. Cyert, who worked with Yuji on the AICPA’s Committee on the Objectives of Financial Statements (the Trueblood Committee). One of the last papers Yuji wrote was a tribute to Professor Cooper on the occasion of his 95th birthday, summarizing Cooper’s contributions to accounting.

After receiving his Ph.D., he spent four years at the Stanford Graduate School of Business before returning to CMU as a full professor in 1967. He remained a central CMU figure until his retirement in 2011.

“Yuji played an instrumental role in the history of the Tepper School and is considered one of the intellectual giants of his era,” said Robert Dammon, Dean of the Tepper School. Established in 1990, the Yuji Ijiri Award for Excellence in Accounting is awarded to an MBA student each year. Upon the occasion of his retirement in 2011, CMU established the Yuji Ijiri Distinguished Lectures in Accounting.

Yuji loved games, toys, and gadgets. His lunchtime relaxation was often an intense game of Go with a colleague. He shared his latest thinking with his students in introductory classes. His playfulness, ready smile, gentle manner, caring, and generosity with his time earned him the love and loyalty of legions of students and colleagues.

Surviving Yuji are his brother Haruhisa; wife of 54 years Tomoko; two daughters, Lisa and Yumi (both academics); and five grandchildren.



**American  
Accounting  
Association**

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