



**American
Accounting
Association**

Thought Leaders in
Accounting

Winter 2018 Edition
Volume 46
Issue 1

Accounting Education News

Pathways to a Sustainable Future August 4-8, 2018 • Washington, DC

The theme of the 2018 Annual Meeting is “Pathways to a Sustainable Future,” exploring opportunities for accounting and the academy to shape the future.

Business processes, global markets, information exchanges, and higher education are all undergoing radical transformations. The accounting profession, broadly defined, is not immune to the forces behind these changes, and it is being challenged to adopt new technologies, practices, and frameworks to strengthen its role as a foundation to our prosperous society. Sessions at this year’s Annual Meeting will explore the challenges and opportunities facing the accounting profession, with an eye toward implications for the academy. We have the responsibility to inform society to support constructive change and to redesign our programs and institutions to reflect the changing environment.



Please join us at the Gaylord National Resort & Convention Center (a Marriott property) just over the Potomac in National Harbor, MD from August 4-8, 2018 for the Annual Meeting and the Conference on Teaching and Learning in Accounting (CTLA), and help us to become an even stronger and more impactful association!

The Capital Wheel at Sunset
Photo courtesy: NationalHarbor.com

In This Issue:

Annual Meeting Speakers, Hotel and Submission Information, 2018 Accounting Hall of Fame Inductees, Upcoming AAA Meetings & Save the Dates, Get to Know the Candidates: 2018-2019 Board of Directors Election, SEC Academic Fellowship Opportunities

2018 Annual Meeting Speakers

The 2018 Annual Meeting will feature a wide array of exciting plenary and luncheon speakers.

Here is a sneak peek of our confirmed speakers – stay tuned for further announcements!

Read the full speaker biographies online at <http://aaahq.org/Meetings/2018/Annual-Meeting/Speakers>

Monday Plenary Speaker

Bruce Mau

Bruce serves as Chief Design Officer of Freeman, and is the Co-Founder and Chief Executive Officer of Massive Change Network (MCN), a global design consultancy based in the Chicago area. The work of the Canadian-born designer, innovator, visionary, and author has been dedicated to applying the power of design to transforming the world. Informed by three decades of design studio experience and collaborations with many of the world's leading artists and architects, cultural institutions, and global companies, Mau has evolved his own design thinking methodology to inspire innovative solutions to challenges in any context and on any scale.



Tuesday Plenary - Presidential Scholars

Christine A. Botosan

Christine joined the Financial Accounting Standards Board (FASB) on July 1, 2016. Prior to joining the Board, she served as a professor of accounting at the David Eccles School of Business at The University of Utah. An award-winning professor and researcher, she has a broad knowledge of accounting issues, with particular expertise in the areas of financial statement analysis and valuation. In addition to her tenure as a professor, she served as a leadership fellow in the office of the vice president and as the George S. and Dolores Dore Eccles Presidential Chair in Ethical Financial Reporting. She was previously the associate dean of graduate affairs and an associate professor of accounting. She is also the past president of the American Accounting Association (2014-2015).



Lillian F. Mills

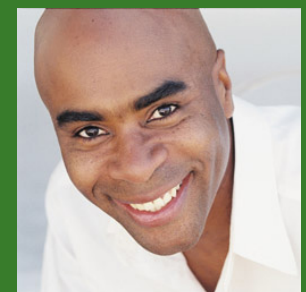
Lil is the Beverly H. and William P. O'Hara Chair in Business. She joined The University of Texas at Austin in 2006. Her research interests in tax compliance, accounting for income taxes and effective tax rates, and international taxation arose through her professional experience, where she was a senior manager in taxation for Price Waterhouse. In 2005 she received the AAA/ Deloitte Wildman Medal for the published paper that has made the most significant contribution to the advancement of the practice of accounting. She also won the American Taxation Association (ATA) 2007 Manuscript Award and the 2015 *The Journal of the American Taxation Association* Best Paper Award. She has won several teaching awards, including the ATA's Ray M. Sommerfeld Outstanding Tax Educator Award.



Tuesday Luncheon Speaker

Don Reed

Don is a performer, writer, director, and creative consultant who has performed world-wide and headlined at top clubs and over 300 colleges and universities. He has also done corporate performances for Xbox, Coca-Cola, Budweiser, Pacific Bell, UCLA Medical Center, and more. He has performed stand-up comedy for *The Tonight Show's* studio audience warm-up for over 1,000 episodes, as well as spots on Comedy Central, NBC, and CBS. Don has received wide acclaim for his 2016 *Snap Judgment Performance of the Year* - "I Miss Toni" and can currently be seen as a series regular on Amazon Prime's workplace comedy "Bartlett," about a struggling ad agency, co-produced by and with a recurring role starring Lin-Manuel Miranda of the Broadway mega-smash "Hamilton."

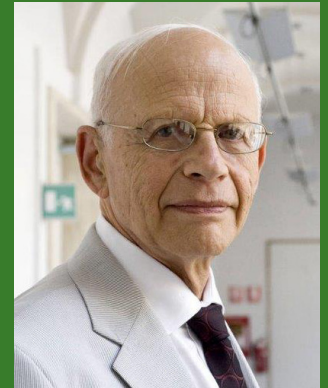


2018 Annual Meeting Speakers (cont.)

Wednesday Plenary Speakers

Baruch Lev

Baruch is the Philip Bardes Professor of Accounting and Finance at New York University's Stern School of Business. In his current position, Professor Lev teaches courses in accounting, financial analysis, and investor relations. He has been with NYU for over 20 years. His primary research areas of interest include corporate governance, earnings management, financial accounting, financial statement analysis, intangible assets/intellectual capital, capital markets, and mergers and acquisitions. Professor Lev is the author of six books including *Intangibles: Management, Measurement, and Reporting*, *Winning Investors Over* (2012) and most recently, *The End of Accounting and The Path Forward for Investors and Managers* (Wiley, 2016). Baruch has published over 100 research studies in the leading accounting, finance, and economic journals and has received numerous awards and honorary doctorates.



Richard Howitt

Richard is Chief Executive Officer of the International Integrated Reporting Council. As such he is spearheading the adoption of Integrated Reporting globally and is a major thought-leader in international debates on good corporate governance, shifting investment to the long-term and inclusive capitalism. Richard has been involved in the evolution of Integrated Reporting from the outset, as a member of HRH The Prince of Wales Annual Forum on Accounting for Sustainability, and was at the original meeting of the forum that led to the setting up of the IIRC in 2009. He subsequently served as an Ambassador for the IIRC representing it at international meetings, including the Rio +20 UN Summit for Sustainable Development, before taking over as Chief Executive Officer in November 2016.



Wednesday Luncheon Speaker

Marc A. Rubin

Marc is PwC Professor of Accountancy and Dean of 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. He 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*. Marc has thirty-two 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. He is the current president-elect of the American Accounting Association.



Be sure to check the Annual Meeting Speaker webpage for updates and to read more about each of our guests: <http://aaahq.org/Meetings/2018/Annual-Meeting/Speakers>

Still Open: Annual Meeting Calls for Submission

The following Calls for Submission for the 2018 Annual Meeting are still open through the noted submission deadline dates:

Effective Learning Strategies Interactive Sessions (ELS)

Submission Deadline: April 2, 2018

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

Emerging and Innovative Research Interactive Session

Submission Deadline: April 2, 2018

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/2018/Annual-Meeting/Submissions/Poster-Guidelines>.

Faculty-Student Collaborations in Accounting – FASTCA-18

Submission Deadline: April 2, 2018

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-18 Workshop will be held on *Wednesday, August 8, 2018*.

Global Emerging Scholars Research Workshop

Submission Deadline: May 14, 2018

The American Accounting Association Global Emerging Scholars Research Workshop will be held on *Sunday, August 5, 2018*, at the Annual Meeting. 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.



WASHINGTON, DC 2018 PATHWAYS TO A SUSTAINABLE FUTURE

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

2018 Annual Meeting Hotel Information

The American Accounting Association's Annual Meeting will be held in Washington, DC (National Harbor, MD), August 4 - 8, 2018 at the Gaylord National Resort & Convention Center.

To receive the special conference group rate be sure to:

- Identify yourself as attending the American Accounting Association Annual Meeting.
- One-night deposit is required to hold your reservation (refundable if cancellation is received three (3) business days prior to arrival).
- Make your reservation by **June 12, 2018**.

Gaylord National Resort & Convention Center
201 Waterfront Street
National Harbor, MD 20745 USA
Telephone: 1-301-965-4000
(The Gaylord National is a Marriott property.)

Association Group Rate*: Single/Double: \$239



Photo courtesy: Marriott.com

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 cut-off date.

*If booked within AAA block, group rate includes daily resort fee of \$18 which covers the following in-room amenities:

- Internet access
- Fitness Center access and pool
- Designated complimentary in-room beverages
- Daily newspaper
- Local and toll free 800 telephone calls (20 minutes per call)

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

Ronald Reagan Washington National Airport (DCA): Hotel is approximately 8 miles from DCA.

Estimated taxi fare: \$28 (US) one way

SuperShuttle fee: \$18 (US) one way. Reservation required.

Washington Dulles International Airport (IAD): Hotel is approximately 35 miles from IAD.

Estimated taxi fare: \$44 (US) one way

SuperShuttle fee: \$44 (US) one way. Reservation required.

2018 Inductees to The Accounting Hall of Fame

It is our pleasure to announce that four new members of The Accounting Hall of Fame will be inducted by the American Accounting Association (AAA) in August 2018 during our Annual Meeting in National Harbor, MD. The Hall of Fame originated at The Ohio State University in 1950, and has inducted 93 members over the decades of its activity. In 2017 the operations of The Accounting Hall of Fame were assumed by the AAA.



George David Anderson



Mary Elizabeth Barth



Olivia Faulkner Kirtley



Kenneth Wilson Stringer

Bruce Behn, a past president of AAA, who directed the selection process, noted that this year's class of inductees represents an array of recent and contemporary professional and thought leaders from a variety of practice and educational backgrounds. The nomination process engaged members of The Hall of Fame, the AAA, and other professional accounting organizations. The inductees, **George D. Anderson**, **Mary E. Barth**, **Olivia F. Kirtley**, and **Kenneth W. Stringer** are briefly profiled in the following information.

George David Anderson (1922-2001) was a founding partner of Anderson & ZurMeuhlen Co. PC of Helena, MT. He served as President of the Montana Society of CPAs, and as Chairman of the Board (1981-82) of the American Institute of Certified Public Accountants (AICPA). He led the AICPA's special committee on standards of professional conduct responding to developments brought about by high-profile bank failures and corporate bankruptcies. This initiative secured changes to the governance and continuing review of CPA qualifications, which is recognized as one of the seminal events in the history of the CPA profession.

Mary Elizabeth Barth is the Joan E. Horngren Professor of Accounting at Stanford University. Her contributions include serving as a member of the Accounting Standards Executive Committee of the AICPA. She was a member of the International Accounting Standards Board (IASB) from its inception in 2001 until 2009. In this role, Barth contributed significantly to the content and processes of financial reporting and standard setting. She also has served as Chair of the External Audit Committee of the International Monetary Fund and as President of the American Accounting Association (2013-14). She is currently the Senior Editor of *The Accounting Review*, the AAA's premier journal, which was established in 1926.

Continued on next page

2018 Inductees to The Accounting Hall of Fame

(continued)

Olivia Faulkner Kirtley served as the Chief Financial Officer and Vice President of Vermont American Corporation from 1991 to 2000. Her corporate board activity includes U.S. Bancorp, Papa John's International, and Rescare, Inc., among others. She is a graduate of Florida Southern College and earned a master's degree from Georgia State University. She served as Chair of the Board of the AICPA (1998-99) and subsequently as Chair of the Board of CPA Examiners, where she was influential in transforming the examination process to a computer-based activity. Since 2009, she has been a Participant/Member of the Bank Governance Leadership Network, based in London and New York. From 2014-16 Mrs. Kirtley served as Board Chair of the International Federation of Accountants (IFAC).

Kenneth Wilson Stringer (1918-2014) spent his public accounting career with Deloitte and its predecessor firm, Haskins & Sells, advancing the processes supporting statistical sampling in auditing and analytical review. He served as Chair of the AICPA Statistical Sampling Committee during the years 1960-64, and was also a member of that organization's first committee on Auditing of EDP records. By conducting dedicated working retreats and being a contributor to professional literature and conference presentations, he led and advanced practice and related his knowledge to academics and, thus, university teaching. While collaborating with others in a variety of disciplines, the major developments in the principles of audit evidence inherent in today's auditing standards can be traced to his pioneering efforts.

About the American Accounting Association

Promoting excellence in accounting education, research, and practice, the American Accounting Association (AAA) is the largest community of accountants in academia. Founded in 1916, we have a rich and reputable history built on leading-edge research and publications. The diversity of our membership creates a fertile environment for collaboration and innovation. Collectively, we shape the future of accounting through teaching, research, and a powerful network, ensuring our position as thought leaders in accounting.

The Accounting Hall of Fame was established at The Ohio State University in 1950.

Selection to The Accounting Hall of Fame is intended to honor and recognize distinguished service and contributions to the progress of accounting in any of its various fields. Evidence of such service includes contributions to accounting research and literature, significant service to professional accounting organizations, wide recognition as an authority in some field of accounting, advancement of accounting education, and public service. A member must have reached a position of eminence from which the nature of his or her contributions may be established.

To view The Accounting Hall of Fame website to view the names and biographies of prior year inductees, please visit <http://www.aaahq.org/AHOF>.

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 over the course of the meeting? Is there something that you learned that first trip that could benefit a new member or firsttime attendee? Would you like to meet new people and help new AAA 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. Watch for more information coming soon to the AAA Annual Meeting website on how to become a host!

Questions about the Host Program? Contact Mary Beth Gripshover, Member Services Coordinator via email at 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 2018 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.

For more information and to join our volunteer pool, visit our website at <http://aaahq.org/Meetings/2018/Annual-Meeting/Volunteer-Opportunities>.

Thank You to the AAA Council and Its Committees

In November 2017, 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 Awards Committees, and the Council Ballot Committee for their work determining, from nominees, two candidates for the AAA Board of Directors ballot (this year, the position of Director – Focusing on Segments). The Board of Directors election will open on February 14, 2018. See pages 17-20 in this issue for more information on all of the 2018-2019 candidates for office.



AAA Career Center Events

Upcoming 2018 Career Center Events:

Career Center at the Annual Meeting | August 5–8, 2018 | Washington, DC

The Career Center at the 2018 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, 82 recruiting schools actively interviewed 142 candidates at the Annual Meeting in San Diego, CA.

Career Fair at the Annual Meeting | August 5, 2018 | Washington, DC

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, 75 schools were represented at the Career Fair.



2018 Accounting PhD Rookie Recruiting and Research Camp | December 8–10, 2018 | 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 PhD candidates, and recruiters from private-sector firms. The 2017 event featured 172 recruiters from 93 schools, and 163 candidates attended. The 2018 event will once again be held in Miami, FL.



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Career Center



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Accounting



**Centers for
Advancing
Accounting**

The AAA and the Center for Advancing Accounting Education are pleased to announce the following upcoming events:



Intensive Data and Analytics Summer Workshop for Accounting Courses and Programs Orlando, FL • June 4-7, 2018

Designed for experienced data analytics faculty and program leaders, as well as those looking for opportunities to incorporate data analytics tools and mindset into their accounting courses and programs.

The workshop is the place for:

- Faculty to focus their teaching talents on the whys and how-tos of data analytics in preparation for Fall 2018 classes.
- Program leaders to focus on curricula innovation and their ability to meet the needs of an accounting profession transformed.

The multi-day workshop will feature:

- Data models and analytic approaches basics.
- Decision making: how to ask the right questions and answer them with data.
- Implications for academics and professionals as accounting continues to transform.
- Hands-on workshops using D & A tools for data visualization, cleansing, and analyses.
- Collaboration time with peer mentors to craft course syllabi and program innovation.
- Peer-reviewed sessions: master classes and posters of D & A activities, including projects, cases, and modules that faculty can implement in the Fall.

Interested in participating? Calls for Proposals are due by Wednesday, February 28!
Visit <http://aaahq.org/Meetings/2018/SummerWorkshop2018/Call-for-Proposals>



Blockchain Technology: An Emerging Issues Forum San Francisco, CA • September 13-14, 2018

The Fourth Annual Emerging Issues Forum is moving beyond its focus on Accounting /S Big Data to bring together industry leaders, accounting professionals, and academics to study Blockchain Technology. Speakers, who understand the potential — and challenges — of this game-changing technology will discuss Why Blockchain Technology? Why Now? The conference will highlight several use cases and the companies that are leading the blockchain transformation to demonstrate *HOW* their organizations are radically changing their business models, processes, products, services, and uses of data.

Interested in participating? Calls for Proposals are due by March 30.
Visit <http://aaahq.org/Meetings/2018/BlockchainAAA/Request-For-Proposals>

Upcoming AAA Segment Meetings - Save the Dates!

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 2-3, 2018

2018 Forensic Accounting Research Conference
Dallas, TX

March 7-10, 2018

2018 Southwest Region/FBD Meeting
Albuquerque, NM

March 9-10, 2018

2018 Government and Nonprofit Section Midyear Meeting
Providence, RI

March 22-24, 2018

2018 Conference of the Public Interest Section and Doctoral/Early Scholar Consortium
Chicago, IL

April 12-14, 2018

2018 Western Region Meeting
Vancouver, WA

April 19-21, 2018

2018 Southeast Region Meeting
Greenville, SC

April 26-28, 2018

2018 Ohio Region Meeting
Cleveland (Warrensville Heights), OH

May 10-12, 2018

2018 Mid-Atlantic Region Meeting
Baltimore, MD

August 3-8, 2018

2018 Annual Meeting Meeting
Washington, DC

October 4-6, 2018

2018 Midwest Region Meeting
Indianapolis, IN

October 12-13, 2018

2018 Accounting, Behavior and Organizations Research Conference
Phoenix, AZ

October 18-20, 2018

2018 Northeast Region Meeting
Greenwich, CT

October 27-28, 2018

2018 Diversity Section Meeting
Atlanta, GA



Photo courtesy Pexels.com



Photo courtesy Visit Vancouver USA



Photo courtesy flickr/christinaohaver

Participate...Share...Connect

Attend A Spring Meeting

Registration Now Open: Plan to attend an upcoming Conference Advancing Accounting Education, Research & Practice! **Reduced registration available** for Professionally Oriented (non-tenure track) faculty, Two-Year College faculty, and doctoral students.

AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize winners will be featured speakers at the Western, Southeast, Mid-Atlantic, and Ohio Region Meetings.



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Western

Vancouver, WA • April 12-14, 2018

Registration Deadline: March 28, 2018

Speaker: Billie M. Cunningham

Billie is a 2016 recipient of the AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize. She is the EY Teaching Scholar and a Professor at the University of Missouri's School of Accountancy. Her research studies effective ways to help students develop critical thinking skills. She was co-chair of the 2017 Conference on Teaching and Learning in Accounting (CTLA).



Greenville, SC • April 19-21, 2018

Registration Deadline: April 4, 2018

Speaker: Markus Ahrens

Markus is a 2016 recipient of the AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize. He is the Department Chair of the Accounting & Legal Studies Department at St. Louis Community College, Meramec. His primary research interests are experiential learning in accounting education and student engagement utilizing technology. He is the current AAA Council Chair, and past CTLA Chair.



**American
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Southeast



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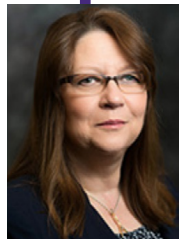
Ohio

Cleveland (Warrensville Hgts.), OH • April 26-28, 2018

Registration Deadline: April 11, 2018

Speaker: Cathy J. Scott

Cathy is a 2017 recipient of the AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize. She is a Professor of Accounting and Department Chair at Navarro College. She has a passion for improving accounting education and has published and spoken on effectively using technology in the classroom, improving online education, and engaging students with active learning. She is the Two-Year College Section Council Representative.



Baltimore, MD • May 10-12, 2018

Registration Deadline: April 25, 2018

Speaker: Edmund Outslay

Ed is a 2017 recipient of the AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize. He is an Accounting Professor and the Deloitte/Michael Licata Endowed Professor of Taxation in the Dept. of Accounting and Information Systems at Michigan State University. His primary teaching and research interests are in accounting for income taxes, international taxation, and mergers and acquisitions. He mentors doctoral students with an interest in tax accounting.



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Mid-Atlantic

Each Meeting will also feature the following:

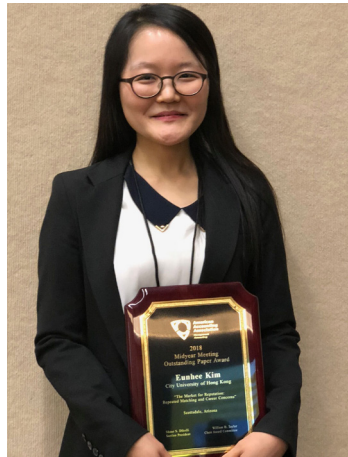
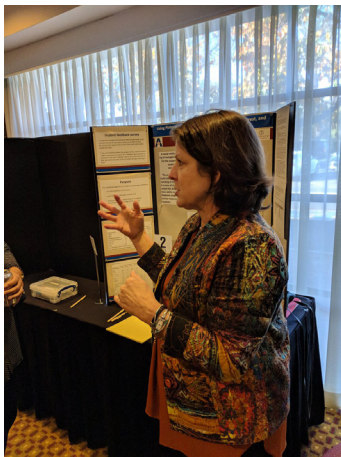
- **Research presentations** from a wide variety of areas presented by authors from across the globe
- **Teaching development sessions** from experienced educators and from a team of master teachers from the national Conference on Teaching and Learning in Accounting (CTLA)
- Inspiring **keynote speakers**
- Optional **industry tours** (CPE credits available for attendees)

Remember, you are not limited to only attending a Region Meeting in the geographic area where you live or work. These Meetings are open to all members! The Northeast and Midwest Regions hold their meetings in the Fall.

Scenes from Recent Segment Meetings

The Winter 2018 meetings have been great opportunities to network, learn and share ideas. Here are some scenes from the recent AAA Meetings that have been happening across the country:

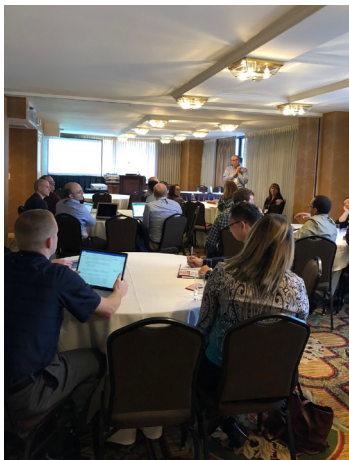
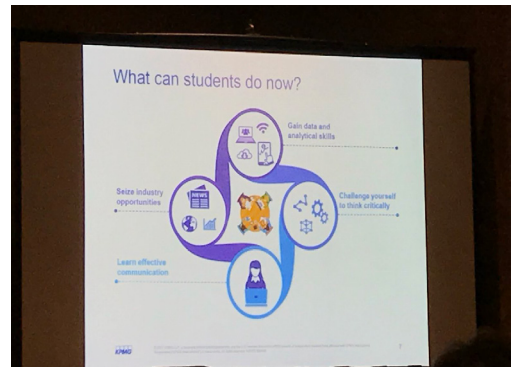
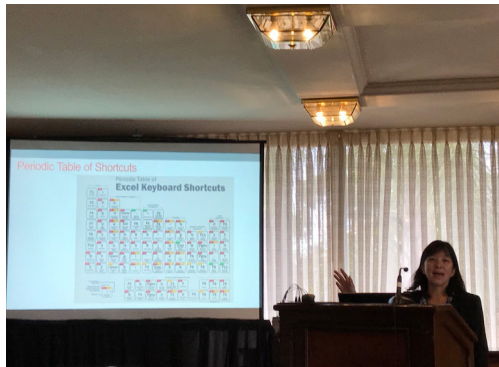
Management Accounting Section Midyear Meeting | January 4-6, 2018 • Scottsdale, AZ



Auditing Section Midyear Meeting | January 11-13, 2018 • Portland, OR



Joint Midyear Meeting of the AIS/SET Sections | January 18-20 2018 • Newport Beach, CA



International Accounting Section Midyear Meeting | January 11-13, 2018 • Long Beach, CA



Financial Accounting and Reporting Section Midyear Meeting | January 26-27, 2018 • Austin, TX





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 at **<http://aaahq.org/Research/FASB-GARS>**

The COSO Internal Control Framework Academic Access is also available. See page 16 for how to add these resources for your school today!



Tools for Teaching and Research in the Area of Risk Analysis/Control

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

COSO — The Committee of Sponsoring Organizations of the Treadway Commission

As part of its educational mission, the American Accounting Association (AAA) in a joint initiative with The Committee of Sponsoring Organizations of the Treadway Commission (COSO), provides online academic access to COSO's two frameworks. 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.

Preparing students to use tools and resources like the *COSO Internal Control — Integrated Framework and Compendium Bundle* (2013), and the *COSO ERM Framework: Enterprise Risk Management — Integrating with Strategy and Performance* (2017), 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.



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 Mary Beth Gripshover, Member Services Coordinator, at 941-556-4116 or email info@aaahq.org

Academic Access for the FASB Codification and GARS Online are also available — see page 15 to learn how to sign up for your program.

Get to Know the Candidates for the 2018-2019 Board of Directors Election

Before the election starts, please take a few minutes to get to know the candidates on the 2018 ballot who have been nominated for the following Board of Director offices:

- President-Elect
- Vice President - Research & Publications
- Director - Focusing on Segments

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 2018 in Washington, DC.



Voting Process

The ballot will be open Wednesday, February 14, 2018 through Thursday, March 15, 2018 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 Mail" list.

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

President-Elect



Patricia M. Poli is Associate Professor of Accounting at the Dolan School of Business, Fairfield University having served on its faculty since 1996, where she serves as Beta Alpha Psi and Beta Gamma Sigma Advisor. She previously taught at Sacred Heart University and

Western Connecticut State University. Pat served as Co-Chair of Fairfield University's Water Steering Committee — an interdisciplinary campus-wide initiative focusing on water's significance in the environment, society, and health (2014-16). She is a co-author of the audit simulation, *Proli Footwear, Inc.* and has received research awards for articles published in the *Transportation Research Forum*. Pat has published in *The Journal of Global Business Management*, *Advances in International Accounting*, *Journal of the Transportation Research Forum*, and *Southern Business and Economic Journal*. She earned her Ph.D. from New York University.

Pat currently serves AAA on the **Board of Directors and Council** as **Director - Focusing on Segments** (2015-18). She served on **AAA Council** as **Chair** (2013-14), and as a **Council** member for seven years (2001-02, 2003-04, and 2010-15). Pat is a member of AAA's **AIS**, **FA**, and **IAS** Sections and **Chair** of the **AAA Strategic Region Leader Committee** (2015-18). She served the **International Accounting Section (IAS)** as **President** (2010-11), **Nominations Committee Chair** (2012-13), **Co-Chair of the Mid-year Meeting** (2009-10), and **Chair of the Strategic Planning Committee** (2008-09), which developed the IAS's 2009 Strategic Plan, and as **Teaching and Curriculum (Education) Chair** (2004-05). Pat served as **President** (2003-04) and **Program Chair** (2002-03) for the **Northeast Region**. She has served as a member of the **AAA Global Summit Task Force** (2011-12) and on the **AAA Membership Advisory Committee** (2004-05).

Pat has more than twenty-five years of teaching experience and is a Faculty Fellow of the Jesuit Universities Humanitarian Action Network. She has served on the Board of Directors of Beta Alpha Psi (2007-11), having chaired its 2011 Annual Meeting. Pat is a member of the Connecticut Society of CPAs and served on its Board of Governors, as Chair of its Educational Trust Fund (2015-16), as the Society's President (2005-06) and as member and Chair of many of its committees.

Terry J. Shevlin is Professor of Accounting, Paul Merage Chair in Business Growth, Associate Dean of Research and Doctoral Programs at the University of California, Irvine Paul Merage School of Business. He previously taught at the University of Washington for twenty-six years.



Terry served as Senior Editor of *The Accounting Review* (2002-05), Co-Editor of *Accounting Horizons* (2009-12), and Editor of *The Journal of the American Taxation Association* (1996-99). He has published extensively in peer-reviewed journals including *The Accounting Review*, *The Journal of the American Taxation Association*, *Accounting Horizons*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Journal of Accounting & Economics*, and *Journal of Accounting Research*. Terry is co-author of the 5th Edition of *Taxes and Business Strategy: A Planning Approach*. He earned his Ph.D. from Stanford University.

Terry currently serves AAA on the **Board of Directors and Council** as **Vice President - Research & Publications** (2015-18), is **Chair** of the **AAA Research Committee** (2015-18), and member of the **AAA Publications Committee** (2016-18) and AAA's **ATA** and **FARS** Sections. He has served as **Chair** of the **AAA Publications Committee** (2013-16), as a member of the **AAA Publication Ethics Task Force** (2012-15), **Recommendation Leader** for the **Pathways Commission Task Force** focusing on Future Demand for Faculty, on **AAA Council** (2007-09), as **President** of **ATA** (2007-08), as **Chair** of the **AAA Deloitte Wildman Medal Award Committee** (1997-98), **AAA Competitive Manuscript Award Committee** (2004-05), and **AAA Financial Reporting Issues Conference Committee** (2006-07), and as a member of the **AAA Annual Meeting Committee** (1999-2000), **AAA New Faculty Consortium Committee** (2001-02), and **AAA Nominations Committee** (2009-10). Terry has served as **AAA Doctoral Consortium Distinguished Visiting Faculty** five times.

Terry has thirty-two years' experience as a faculty member and has received a number of awards including the ATA Tax Manuscript Award (2017, 2004, 1995, 1992), AAA's Outstanding Accounting Educator Award (2012), the ATA Ray M. Sommerfeld Outstanding Tax Educator Award (2005), and the AAA's Competitive Manuscript Award (1990 and 1987). He has received the University of Washington's Business School Dean's Faculty Research Award four times.

Vice President - Research & Publications



Mark L. DeFond is Associate Dean of Faculty Affairs and A.N. Mosich Chair and Professor of Accounting in the Leventhal School of Accounting at the University of Southern California (USC) having served on its faculty since 1987, where he serves on the Leventhal School Recruiting Committee. He served at The Hong Kong University of Science and Technology

as Associate Professor while on sabbatical from USC. Mark has thirty-one years' experience as a faculty member. He earned his Ph.D. from the University of Washington.

Mark has published widely in peer-reviewed journals including *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting & Economics*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Management Science*, *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, *Journal of International Accounting Research*, *Decision Support Systems*, *Journal of Accounting and Public Policy*, and *Research in Accounting Regulation*. He currently serves as an **Associate Editor** of ***Journal of Accounting & Economics*** and as an **Executive Editor** of ***The Journal of Law, Finance, and Accounting*** and has served as Senior Editor of *The Accounting Review* and as Associate Editor of *Contemporary Journal of Accounting and Economics*, *Auditing: A Journal of Practice & Theory*, and *Asia-Pacific Journal of Accounting and Economics*. Mark serves on the Editorial Board of *The Accounting Review*, *Journal of International Accounting Research*, and *Accounting & Finance*, and previously *Contemporary Accounting Research*, *Accounting Horizons*, and *Journal of Accounting Research*.

Mark has received a number of academic awards for excellence including *Journal of Accounting & Economics* Best Paper Award (2007), the AAA's Auditing Section Notable Contribution to Auditing Literature Award (2006), USC Mellon Award for Excellence in Mentoring Faculty (2005), USC Marshall School's Dean's Educator of the Year Award (2005), and is a four-time winner of USC's MBA Golden Apple Teaching Award.

Mark is a member of **Auditing (AUD)**, **FARS**, and **IAS** Sections. He served as **Chair** of the **Outstanding Auditing Dissertation Selection Committee** (2009-10) and **Notable Contributions to Auditing Literature Award Selection Committee** (2006-07), and **Mid-Year Meeting Program Committee Co-Chairperson** (2005-06) of the **Auditing (AUD) Section**. He has served as **Chair** (2004-05) and member (1999-2000, 2003-04) of the **AAA Doctoral Consortium Committee**, as **Chair** of the **International Accounting Research Committee** (1989-99), and as a member of the **AAA Notable and Distinguished Contributions to Accounting Literature Award Screening Committee** (2002-03), and **AAA Deloitte Foundation Wildman Medal Award Committee** (2001-02). Mark's research has been quoted in the US Senate Committee on Banking, Housing and Urban Affairs: Oversight Hearing on Accounting and Investor Protection Issues Raised by Enron and Others (2002) and by the US House of Representatives Committee on Financial Services: Testimony on the Corporate Auditing and Accountability and Transparency Act of 2002 (2002).

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



experience as a faculty member. Doug is a CPA, he served a three-year term on the AICPA Auditing Standards Board (ASB) (2006-08), and is serving on the Governing Board of the Committee of Sponsoring Organizations (COSO) (2011-present).

Doug has published widely in peer-reviewed journals including *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Accounting Horizons*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, *Current Issues in Auditing*, *International Journal of Disclosure and Governance*, *Issues in Accounting Education*, *Journal of Accountancy*, *The Journal of the American Taxation Association*, *Organizational Behavior and Human Decision Processes*, *Pacific Accounting Review*, *Internal Auditor*, *Journal of Accountancy*, and *The CPA Journal*. He currently serves as **Editor** of ***Auditing: A Journal of Practice & Theory*** and has served as **Associate Editor** for ***Accounting Horizons***. Doug serves on the Editorial Board of *Current Issues in Auditing* and previously on the Editorial Board of *Behavioral Research in Accounting*. He has co-authored two leading college auditing textbooks, as well as the Deloitte/Wildman Medal Award-winning KPMG Professional Judgment monograph.

Doug 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's Auditing Section Innovation in Auditing and Assurance Education Award (2014), AAA's *Behavioral Research in Accounting* Best Paper Award (2014), AAA's Deloitte Foundation Wildman Medal Award (2013), AAA's *Issues in Accounting Education* Best Paper Award (2013), Emerging Research Award from AAA's Professionalism and Ethics Committee and Public Interest Section (2012), AAA's Innovation in Accounting Education Award (2007), and *Issues in Accounting Education* Inaugural Best Paper Award (2007).

Doug currently serves the AAA as **Chair** of the **AAA COSO Committee** (2011-present) and is a member of the **ABO** and **Auditing (AUD)** Sections. He served as a member of the **AAA COSO Committee** (2007-11), **Chair** of the **AAA Deloitte Foundation Wildman Medal Award Committee** (2014-15), the **AAA/APLG Joint Doctoral Advocacy Task Force** (2008-09), and the **AAA Annual Meeting Program Committee** (2003-04). He has presented at over 70 conferences both domestic and international, including AAA/COSO sponsored webinars, AAA Annual and Section meetings, as well as advisory and standards-setting boards, practitioners, and the academy on issues relating to COSO's Internal Control Framework, auditing, and incorporating professional judgment and skepticism in auditing.

Director - Focusing on Segments



Audrey A. Gramling is Chair and Professor of the Department of Accounting in the College of Business at Colorado State University (CSU) where she serves on the Administrative and Executive Committees and the International Advisory Board and previously as an EKS&H Faculty Fellow. Before CSU, she served on the faculty at

Bellarmino University, Kennesaw State University, Georgia State University, Wake Forest University, and University of Illinois at Urbana-Champaign. Audrey earned her Ph.D. from The University of Arizona.

Audrey has published widely in peer-reviewed journals including *Issues in Accounting Education*, *Accounting Horizons*, *Contemporary Accounting Research*, *Journal of Forensic & Investigative Accounting*, *Auditing: A Journal of Practice & Theory*, *Current Issues in Auditing*, *International Journal of Auditing*, and *The CPA Journal*. She is co-author of two auditing textbooks and several monographs and other publications. Audrey serves on the Editorial Review Boards of *Auditing: A Journal of Practice & Theory*, *Current Issues in Auditing*, and *Journal of Accounting Education*.

Audrey served AAA on the **Board of Directors** and **Council** as **Council Chair** (2015-16), as member of the **AAA Recruiting Advisory Board** (2015-17), and the **AAA Strengthening Our Vision (SOV) Strategic Operations Task Force** (2014), and on **AAA Council** (2008-13). She is a member of AAA's **ABO**, **APLG**, **Auditing (AUD)**, and **TLC** Sections. She served **APLG** on the **Nominations Committee** (2016-17), and **Auditing (AUD)** Section as **Nominations Committee Chairperson** (2010-11), **Outstanding Educator Award Selection Committee Chairperson** (2009-10), **Past-President** (2009-10), **President** (2008-09), **Vice President-Academic** (2007-08), and **Secretary** (2000-02). Audrey serves on the **AAA COSO Committee** (2010-present) and **AAA Governance Committee** (2017-20), and has served on the **AAA Council Advocacy Review Committee** (2014-15), **AAA Council Committee on Awards Committee** (2011-13), **AAA Nominations Committee** (2010-11), and numerous AAA award and other committees.

Audrey has twenty-three years' experience as a faculty member and served a one-year term as Academic Accounting Fellow in the Office of the Chief Accountant at the SEC. She is a member of the Center for Audit Quality's Accounting Academic Sounding Board and served as a COSO Advisory Council Member for the Internal Control—Integrated Framework Update Project. Audrey has received a number of academic awards for excellence including the Kennesaw University Coles College Distinguished T.P. Hall Service Award (2012) and Distinguished Professor Award (2010).

Nancy B. Nichols is the Journal of Accounting Education Research Professor, Associate Director and MSA Program Director of the School of Accounting in the College of Business at James Madison University having served on its faculty since 1997. Nancy earned her Ph.D. from the University of North Texas.



Nancy has published widely in peer-reviewed journals including *Accounting Horizons*, *The Journal of the American Taxation Association*, *The ATA Journal of Legal Tax Research*, *Journal of International Accounting Research*, *Research in Accounting Regulation*, *Journal of International Financial Management & Accounting*, *Journal of International Accounting, Auditing & Taxation*, *Journal of Accountancy*, *Tax Notes*, and *Tax Adviser*. She is co-author of the 4th Edition of *Contemporary Tax Practice: Research, Planning and Strategies*. Nancy serves on the Editorial Review Boards of *The American Tax Association Journal of Legal Tax Research* and *Journal of International Accounting, Auditing & Taxation*.

Nancy serves the AAA as a member of **AAA Council** (2016-19), is a member of AAA's **ATA** Section, and serves on the **AAA Education Committee** (2015-18). She has served **ATA** as **Nominations Committee Chairperson** (2016-17), **Past President** (2015-16), **President** (2014-15), **Midyear Meeting Program Chairperson** (2011-12), **Vice President** (2011-12), and **Treasurer** (2005-07), and as a member of the **AAA Accounting IS Big Data Conference Advisory Board** (2016-17), **AAA Council Committee on Awards Committee** (2016-17), **AAA Deloitte Foundation Wildman Medal Award Committee** (2015-16), **AAA Nominations Committee** (2015-16), **AAA Annual Meeting Committee** (2012-13), and **AAA Financial Literacy Task Force** (2008-09).

Nancy has twenty-one years' experience as a faculty member, is a CPA, and has thirteen years' experience in public accounting with Deloitte, serving the last four years as a tax partner. She has served Beta Alpha Psi as President of its International Board of Directors (2008-09) and has received a number of academic awards for excellence including The American Taxation Association Outstanding Service Award (2014), Beta Alpha Psi President's Award (2005), and the James Madison University Distinguished Teacher (2014) and Professional Service Award (2012 and 2005).

Reminder: The ballot will be open Wednesday, February 14 through Thursday, March 15, 2018 at 11:59 pm EDT.

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SEC Academic Fellowship Opportunities

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 the 2018–2019 academic year. 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 research and teaching activities. At least one and possibly two Academic Fellowships are available in the Office of the Chief Accountant.



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

OCA greatly values the academic community's contribution to high quality, credible financial reporting that underpins the functioning of our capital markets. OCA is interested in candidates with credentials in the area of auditing or financial accounting. Academic Fellows serve as a resource for OCA in auditor and registrant matters that can draw on academic accounting research and participate in OCA projects that frequently involve the SEC's oversight of standard-setting. The fellowships, which have been in existence for over twenty 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 policy issues based on economic and accounting theories to better inform OCA leadership about strategic issues, including through the development of research models and data analysis. Requirements include a PhD in accounting with a strong research background in auditing or financial reporting, preferably with 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 that 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 2017–2018 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, visit our website at 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 Nerissa C. Brown at brownne@sec.gov. Applicants should provide a copy of one or two relevant working papers or recently published articles. Application reviews for the 2018–2019 Academic Fellowships will begin as received and continue until **March 15, 2018**, 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 Fellow in the Office of the Chief Accountant: Nerissa C. Brown (brownne@sec.gov).

In Memoriam

Jerry Arnold

It is with great sadness that the University of Southern California announces the passing of colleague and esteemed scholar, Professor Emeritus Jerry Arnold. Until his retirement from USC in 2014, Professor Arnold had been a member the USC faculty for more than 35 years. Prior to joining USC, he served on the faculty of the Wharton School at the University of Pennsylvania, taught at UCLA, University of Michigan, and University of Missouri. He was also the founding director of the SEC and Financial Reporting Institute, which promotes interaction among policymakers, their constituencies, and researchers in academia. While director, he was responsible for all fundraising activities of the Institute. He not only raised funds from annual conferences that he helped to organize but also by instituting memberships in the Institute from corporations, CPA firms, and individuals. As a result of his efforts, the Institute raised over \$400,000 during his directorship, which allowed the Institute to be self-sustaining from its inception. Jerry noted this to be one of his proudest accomplishments.



For many years, Dr. Arnold taught a comprehensive SEC reporting and compliance seminar for the professionals and clients of major accounting firms. He published extensively in business and academic journals and monographs and had been a sought-after speaker at conferences and before government bodies. He was known as a leading expert on accounting issues, particularly those related to compliance with US Securities and Exchange Commission rules. He served many times as an expert witness in commercial litigation focusing on SEC and accounting issues, as well as matters involving valuation and assessment of damages. Over the years, he had been retained by the SEC and the US Department of Justice as an expert on accounting and disclosure issues and advised several companies on SEC compliance issues.

Professor Arnold published in a wide range of professional and academic journals and served as the managing editor of *Accounting Horizons*. He received both an undergraduate and a graduate degree from the University of Missouri and earned a PhD in accounting from the University of Michigan.

USC Dean James G. Ellis said, "It was a great privilege to have known Jerry over the years. He was plainspoken, candid and always quite passionate in his beliefs. I have met few who cared more deeply about our students, about our university and about the accounting profession than Jerry. We have lost a dear member of our Trojan Family, an accomplished scholar and a gifted teacher."

Jerry is survived by his wife, Karen, his sons, Scott, Matthew, and Brent, his daughter, Kelly, and a large extended family.

Nicholas Dopuch

(November 15, 1929 - February 4, 2018)

Accounting Hall of Fame recipient and University of Illinois alumnus Nicholas Dopuch '59 MSA, '61 PhD, died on February 4, 2018 in St. Louis. Dr. Dopuch was an internationally known accounting scholar and a transformational figure in the world of accounting research. After earning his PhD in accountancy from the University of Illinois, he joined the faculty at The University of Chicago, where he was named the second editor of the *Journal of Accounting Research*. He served as editor or co-editor of the publication until 2001. In 1983, Dr. Dopuch joined the faculty at the Olin Business School at Washington University in St. Louis, where he retired in 2003. He was inducted into The Accounting Hall of Fame in 2001 in honor of his scholarly contributions, his work with students, and his service to the profession.



Dr. Dopuch was the recipient of the AICPA Outstanding Contribution to Accounting Literature Award in 1974 and 1982, the American Accounting Association's Outstanding Educator Award in 1981, the Olin Dean's Medal in 1994, the AAA's Outstanding Auditing Educator Award in 1999, and a Distinguished Faculty Award from Washington University in 2004. He was named a distinguished alumnus by the University of Illinois in 1979. In 2008, the Olin Business School named its long-running accounting research conference in his honor.

As an expression of sympathy, memorial contributions may be sent to Glendale Presbyterian Church, the Shriners, or Washington University (in support of the Dopuch Accounting Research Conference at Olin Business School), Campus Box 1202, One Brookings Drive, St. Louis, MO 63130.

In Memoriam

Cheryl Lynn Allen

(April 23, 1959 - January 29, 2018)



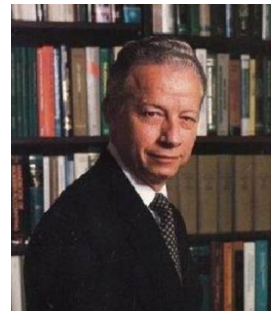
Dr. Cheryl Allen, a dedicated professor in her 25th year of service at Morehouse College, passed away at the age of 58 on January 29, 2018 in Atlanta, GA. Dr. Allen taught accounting in the Division of Business Administration and Economics. She had come to Morehouse in 1988 after working as an auditor with the public accounting firm, Ernst and Whinney. Dr. Allen found her calling in the classrooms of Morehouse College and devoted her time to her students, stopping her career as a professor only to earn her doctorate in accounting from the Terry College of Business at The University of Georgia in 1998. She had earned a bachelor's degree from Clark and an MBA from Atlanta University before the two colleges merged.

Dr. Keith Hollingsworth, professor and department chair, called his longtime colleague and friend a stalwart part of the accounting faculty. "She took no excuses, always maintaining high expectations for these young men," Dr. Hollingsworth said. "She was devoted to them and their well-being." Dr. Allen was a former member of the Board of Trustees. She also was appointed as a visiting member of the Board's Audit Committee. Dr. Allen made College history when she was named as Interim Dean of the Business and Economics Division twice. She was the first female dean in Morehouse's Business Administration and Economics Division.

Dr. Allen had been a member of the American Accounting Association and served as President (2006-2007) of the Diversity Section. She had been a member of several of the AAA sections including Auditing, Diversity, Forensic Accounting, Management Accounting, and Teaching, Learning and Curriculum. She had also served on the AAA Annual Meeting Program Committee (2006-2007).

Richard Lee Brummet

(March 16, 1921 - July 25, 2017)



Lee Brummet was born on March 16, 1921 in Ewing, Illinois, and died on July 25, 2017 in Chapel Hill, North Carolina. He received a Bachelor of Engineering degree from Illinois State University in 1942, and, following four years in the Army, a Master of Science degree from the University of Illinois in 1947. He was recipient of a PhD degree from the University of Michigan in 1957. Following a year on the Cornell University faculty, he was on the Michigan accounting faculty from 1956 to 1969. In 1970, he moved to The University of North Carolina, where he became the Willard J. Graham Distinguished Professor of Accounting. He retired in 1986.

Lee was the author of *Overhead Costing*, drawn from his doctoral thesis, in 1957, as well as of numerous articles in academic and professional journals. He was a pioneer in the fields of social accounting and human resource accounting.

He was active in both the American Accounting Association and the National Association of Accountants (today known as the Institute of Management of Accountants, IMA). He was the AAA's secretary-treasurer in 1967-69 and president in 1974-75. He was the IMA's vice-president in 1970-71, president in 1979-80, and chairman in 1980-81. In 1975-77, he served on Council of the American Institute of Certified Public Accountants.

Lee married Nellie Eldora Riddle, known to all as Eldora, on August 6, 1942. She died on June 28, 2011. He is survived by his two children, Carmen and John.

(written by Stephen A. Zeff)



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Patricia M. Poli, Director - Focusing on Segments
Elaine G. Mauldin, Director - Focusing on Intellectual Property
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