



**American
Accounting
Association**

Thought Leaders in
Accounting

Late Fall 2017 Edition
Volume 45
Issue 3

Accounting Education News

2017 Annual Meeting • San Diego, CA Thank You for “*Imagining Our Future*” With Us!



*2016-2017 AAA President David Burgstahler
at the Monday Plenary session*

Thanks to all of our American Accounting Association members, exhibitors, speakers, and other guests that helped to make the 2017 Annual Meeting in San Diego another successful event. In this issue, look for some highlights from the meeting, a recap of AAA Award winners, and some great photos of all of the events and sessions that took place at the Manchester Grand Hyatt and the San Diego Marriott Marquis and Marina hotels.



*2017-2018 AAA
President Anne
Christensen gives
the Wednesday
Luncheon address*



2017 Annual Meeting - Wednesday Luncheon

In This Issue:

Welcome from President Anne Christensen / 2017 Annual Meeting Highlights / Accounting IS Big Data Conference Recap / AAA Awards: Nominate a Colleague

Welcome from the 2017-2018 AAA President

In January, the McKinsey Global Institute (2017) released a report looking at how automation will affect jobs of the future. It indicates that within a few years existing technology will eliminate many jobs that require data collection and data processing. Estimates among accounting firms with respect to the impact of artificial intelligence on their level of hiring new accounting graduates vary widely. Some estimates project a 50% reduction in hiring for new graduates by 2020, while others project no change in the number of hires, forecasting instead a change in hiring focus. Either way, it is clear that there will be an increasing need for graduates with business analytic skills and creative problem-solving abilities as well as for graduates who understand new technologies such as blockchain, that can be used to maintain digital records ranging from currency transactions to medical records.

Just as we see technology having a profound impact on the accounting profession, it is prompting big changes in higher education as well. In the year 2014 alone, more people signed up for Harvard's online courses than attended the actual university in the prior 377 years of its existence (Susskind and Susskind 2015). Some colleges are considering fully automating online courses by using Latent Semantic Analysis (LSA), which LaVoie et al. (2010, 102) describe as a "machine learning algorithm that understands the meaning of words and texts in such a way that frequently matches the judgment of humans." Such tools can monitor online courses and discussions and alert faculty to when they need to offer students assistance. While online programs may enable more students to participate in high quality, carefully-crafted courses, there also is a danger that if most students participate in nearly identical courses there will be a loss of diversity of thought and approaches to problem solving.

In the face of rapid change in the academy and the accounting profession, the American Accounting Association is developing strategies to support our path forward. We already have in place important pieces of the structure that can help us succeed and more pieces are being developed.

The concept of a community of practice, people coming together to learn from one another and develop their expertise, provided the underpinning for the formation of the AAA just over 100 years ago. Our sections and regions are smaller communities of practice, which in terms of social learning theory, are described by Wegner et al. (2002, 4) as "groups of people who share a concern, a set of problems, or passion about a topic" and a desire to share ideas, find solutions and build innovations by interacting regularly.

Supporting and amplifying those communities of practice, we plan to focus on developing the Centers for Advancing Accounting Research, Practice, and Public Interest, while increasing the reach of the Center for Advancing Accounting Education. A critical component of these centers is to truly become thought leaders in accounting, while developing projects that enable the AAA to have sufficient resources to provide needed services for our stakeholders into the future.

Despite all the accounting research in which we are engaged, there is an ongoing concern about how we can make our research even more relevant. To address this issue President Dave Burgstahler created a Research Relevance Task Force that over the course of this next year will examine ways that we can make our research more relevant to accounting practice, standard setters, regulators, and society broadly. As others have noted, our research studies frequently cite work from economics, finance, psychology, and other disciplines, but our work is seldom cited in other fields. The Intellectual Property Task Force, in an effort to increase the visibility of our research, is experimenting with Kudos, which is a platform for supporting scholars and their work by disseminating research studies across multiple networks and channels. If we use Kudos to alert others to our research papers, awareness of our research contributions should spread.

The AAA plans to incorporate the work of these two task forces as part of the Center for Advancing Accounting Research. This Center will bring together not only accounting researchers, but researchers in other disciplines and consumers of our research to address a wide array of topics and problems. We hope that this Center will help our scholars not only publish and have their work cited, but contribute to our understanding of the world in ways that affect the decisions and courses of action of individuals and businesses to make a positive difference.

Goals to expand relevance make it critical that accounting research and education be connected to the accounting profession.



Anne L. Christensen
2017-2018 AAA President

To that end we are striving to create a Center for Advancing Accounting Practice that would build on the work of the Pathways Commission. Ideally, accounting professionals and members of the academy would work together to solve pressing accounting problems in a timely way. Hopefully, this center will help us to explain our research in ways that are not as Jill Lepore (2013), a Harvard historian stated, “a great heaping mountain of exquisite knowledge surrounded by a vast mote of dreadful prose,” but rather in terms that would help practitioners understand the “great heaping mountain of exquisite knowledge” that we hope to develop through our research.

In addition to Centers for Advancing Accounting Research, Education, and Practice, we would like to create a Center for Advancing Accounting in the Public Interest. There are a host of social issues, such as the cost of education, health care, and tax policy that could benefit from the research and insights of accounting scholars and practitioners. This center might even host conferences to work on solving what have become known as “wicked problems,” such as climate change and persistent poverty. These problems are called “wicked problems” because as Dentoni and Bitzer (2015, 68) state, “they mutate over time, their causes and effects are scientifically uncertain, and they involve value conflicts among different stakeholders in society.” While other organizations are conducting research on these multi-disciplinary issues, we might partner with one or more of them to extend the reach of our collective efforts. This center would bring together experts from a host of fields, including our own, to identify key issues and research projects, as well as, work towards future solutions.

We might also develop an initiative, similar to the online “Hour of Code,” in computer science in the form of an online “Hour of Accounting,” which could help people better understand how crucial accounting is to business and personal decisions – and thus quality of life in our society. In addition, we are investigating creating a journal akin to “Nature,” with a short turn-around time from submission to publication that would encourage diversity of thought in accounting and related areas. “Nature’s” goal is to be one of the finest peer-reviewed journals, serving scientists and the public by disseminating scientific advances in ways that convey their importance and potential impact. Its audience is both scientists and people interested in science. Such a journal could help people understand the relevance of accounting to a prosperous society.

Suggestion Box


Our strategy is to be thought leaders in accounting - what ideas do you have for how Sections, Regions and the Association can work towards that goal?

[AAA Virtual Suggestion box](#)

These centers would constitute communities of practice that could cultivate collaboration across diverse stakeholders. For the remaining three centers to become operational, we need to find dynamic directors and establish diverse boards to guide the centers. We also need ideas for projects the centers might undertake to insure their sustainability and positive impact on our stakeholders. A virtual suggestion box is available on the AAA website where you can contribute your ideas.

While the primary output of communities of practice is knowledge, it is knowledge that can elevate our research, teaching, and accounting practices. At various AAA meetings, chance encounters with scholars and practitioners help us develop deeper understanding of accounting practices in the “real world.” New ideas for original research projects or improving projects underway are generated. Ways to become more effective teachers are shared. The

strength of our communities stems from the time and effort each of you contribute. Thank you for all the time and energy you invest in scholarship, practice, and service to the AAA. My understanding of the accounting world, my research projects and teaching efforts are better because of you. Thank you for this opportunity to serve the AAA and I hope to be able to give back at least a small portion of what I have received. It is my wish for you that at each AAA meeting you will be surprised by an idea you did not seek.



Anne L. Christensen
AAA President

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Congratulations to the 2017 AAA Award Winners!

At this year's Annual Meeting in San Diego, the following awards were presented to members. Please join us in congratulating your colleagues. For a complete review of all of award winners, please visit <http://aaahq.org/Education/Awards/Press-Release/2017>

Accounting Horizons Best Paper Award

David A. Wood, Brigham Young University

"Comparing the Publication Process in Accounting, Economics, Finance, Management, Marketing, Psychology, and the Natural Sciences."

Accounting Horizons, September 2016, Volume 30, No. 3, pp. 341-361.

Award recipient David A. Wood, with presenter Terry Shevlin



Competitive Manuscript Award

Daniel Saavedra, UCLA "Renegotiation and the Choice of Covenants in Debt Contracts"

Yiwei Dou, New York University "The Spillover Effect of Consolidating Securitization Entities on Small Business Lending"

Award recipients Yiwei Dou and Daniel Saavedra, with presenter Nemit Shroff

Deloitte Foundation Wildman Medal Award

Dan Amiram, Columbia University Business School

Zahn Bozanic, The Ohio State University

Ethan Rouen, Columbia University Business School

"Financial Statement Errors: Evidence from the Distributional Properties of Financial Statement Numbers." *Review of Accounting Studies*, December 2015, Volume 20, Issue 4, pp. 1540-1593.

Kathy Shoztic (Deloitte Foundation), with award recipients Ethan Rouen, Zahn Bozanic, and Dan Amiram, and presenter Randy Elder



Distinguished Contribution to Accounting Literature Award

Linda Smith Bamber, University of Georgia

John (Xuefeng) Jiang, Michigan State University

Isabel Yanyan Wang, Michigan State University

"What's My Style? The Influence of Top Managers on Voluntary Corporate Financial Disclosure." *The Accounting Review*, July 2010, Volume 85, No. 4, pp. 1131-1162.

Award recipients Isabel Yanyan Wang, John (Xuefeng) Jiang, and Linda Smith Bamber

Innovation in Accounting Education Award

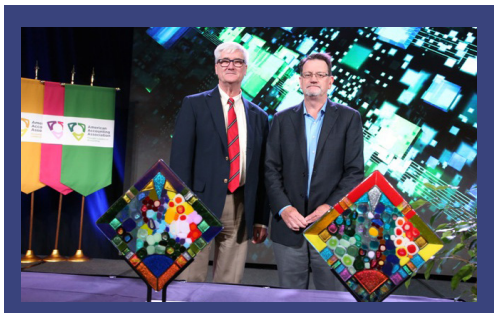
Gráinne Oates, Swinburne University of Technology

Dan Hunter, Swinburne Law School

"Quitch"

Catherine Banks (EY), award recipient Gráinne Oates, and presenter Billie Cunningham (not pictured is co-recipient Dan Hunter)





Issues in Accounting Education Best Paper Award

Derek K. Oler, Texas Tech University

William R. Pasewark, Texas Tech University

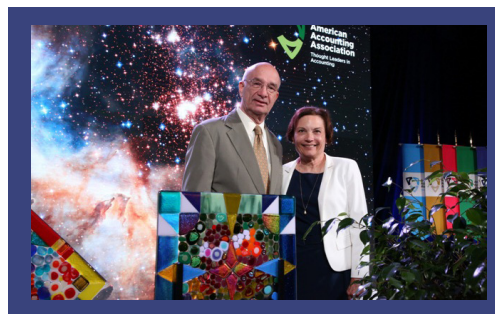
"How to Review a Paper." *Issues in Accounting Education*, May 2016, Volume 31, No. 2, pp. 219-234.

Award recipient William R. Pasewark, with presenter Terry Shevlin (not pictured is co-recipient Derek K. Oler)

Lifetime Service Award

Stephen A. Zeff, Rice University

Award recipient Stephen A. Zeff, with presenter Mary Stone



Notable Contributions to Accounting Literature Award

Panos N. Patatoukas, University of California, Berkeley

"Customer-Base Concentration: Implications for Firm Performance and Capital Markets." *The Accounting Review*, March 2012, Volume 87, No. 2, pp. 363-392.

Award recipient Panos N. Patatoukas, with presenter Mark Zimbelman



Outstanding Accounting Educator Award

Mary E. Barth, Stanford University

Karen V. Pincus, University of Arkansas



Julie Peters (PricewaterhouseCoopers), award recipient
Karen V. Pincus, and presenter
David E. Stout



Julie Peters (PricewaterhouseCoopers),
award recipient Mary E. Barth, and
presenter David E. Stout

Nominate a Colleague for a 2018 AAA Award

AAA Awards recognize the many significant contributions of members in accounting education, research, and practice, most of which are given out during the Annual Meeting. We encourage you to visit the Awards page at <http://aaahq.org/Education/Awards>

Accounting Horizons and **Issues in Accounting Education Best Paper Awards** given for the best paper published each calendar year for either publication.

Nomination deadline: The award winner is selected by online voting open to all AAA members subscribing to *Accounting Horizons* or *Issues in Accounting Education*. Online voting is scheduled for Spring 2018.

Competitive Manuscript Award encouraging research by new PhD students. **Nomination deadline:** Jan. 31, 2018

Deloitte Foundation Wildman Medal Award recognizing and encouraging practical research.

Nomination deadline: Jan. 31, 2018

Distinguished Contribution to Accounting Literature Award recognizing research of exceptional merit.

Nomination deadline: Jan. 31, 2018

Innovation in Accounting Education Award encouraging and recognizing innovation in accounting education.

Nomination deadline: Jan. 31, 2018

Lifetime Service Award recognizing service contributions to accounting education over a sustained period of time.

Nomination deadline: Jan. 31, 2018

Notable Contributions to Accounting Literature Award recognizing research of exceptional merit.

Nomination deadline: Jan. 31, 2018

Outstanding Accounting Educator Award recognizing contributions to accounting education.

Nomination deadline: Jan. 31, 2018

Edmund Outslay, Susan M. Curtis, and Cathy J. Scott receive the 2017 AAA / J. Michael and Mary Anne Cook / Deloitte Foundation Prize

The American Accounting Association (AAA) would like to congratulate Edmund Outslay, Susan M. Curtis and Cathy J. Scott as recipients of the American Accounting Association/J. Michael and Mary Anne Cook/Deloitte Foundation Prize. Edmund Outslay is the recipient of the graduate award, Susan M. Curtis is the recipient of the undergraduate award, and Cathy J. Scott is the recipient of the two-year college award.

The awards were presented to each recipient in the form of a solid silver medal and a monetary prize of \$25,000 on Monday, August 7, at the 2017 AAA Annual Meeting in San Diego, CA. The American Accounting Association / J. Michael and Mary Anne Cook/Deloitte Foundation Prize is the foremost recognition of an individual who consistently demonstrates the attributes of a superior teacher in the discipline of accounting. The prize serves to recognize, inspire, and motivate members to achieve the status of a superior teacher. Each year, up to three awards of \$25,000 each can be made in the categories of graduate, undergraduate, and two-year accounting degree programs.

Graduate

Edmund Outslay, Michigan State University

"When I prepare for class, I think first of the context for why this topic is important and less about the technical details that will be obsolete in a short time. My first objective is to stimulate their intellectual curiosity about the topic. I teach much the way I plan a trip (my family will tell you I am directionally challenged). I start with the destination and work backwards as to how to get there. I often try to use storytelling and analogies to illustrate concepts...My most enjoyable moments are the hours I spend preparing for class, thinking about how to prepare my students for the next journey on which we embark."

Undergraduate

Susan M. Curtis, University of Illinois

"Anyone who knows me can attest to the fact that I am constantly thinking and talking (Sometimes writing) about teaching. And, I encourage others to talk about teaching. Because, just as stories help my students learn about accounting, sharing TEACHING STORIES helps us learn about teaching." What students say: "You make accounting exciting and fresh and interesting. You open student's eyes to a world of accounting and opportunities that they never knew existed. Said another way, you set their souls on fire."

Two-Year College

Cathy J. Scott, Navarro College

"My teaching philosophy involves providing students with a stimulating course that challenges and supports their long-term career and educational goals. Community college students come from various backgrounds, diverse age groups, vast experience levels and varying educational objectives. Therefore, I believe it is important to relate accounting concepts through real-world, practical applications that engage this diverse population...My ultimate goal is for all students, regardless of major, to understand and respect the impact accounting has in their day-to-day lives and future careers."



Cathy J. Scott, Susan M. Curtis, and Edmund Outslay,
with Convener Nancy Bagranoff



The American Accounting Association / J. Michael and Mary
Anne Cook / Deloitte Foundation Prize medals

New Era for The Accounting Hall of Fame

The Accounting Hall of Fame (AHOF), established at The Ohio State University in 1950, is transitioning to the American Accounting Association. A Transition Team led by Past-President Bruce Behn is conducting the nominations process this year, with plans to induct members at the 2018 Annual Meeting.

Members:

- Bruce Behn - Chair, AAA Past President
- John Fellingham - The Ohio State University, Faculty
- Gary Previts - AAA Past President and AHOF member
- Mike Cook - AHOF member
- Mary Stone - AAA Past President and AHOF Board of Nominations member

Ex-officio:

- Tracey Sutherland (AAA Executive Director) and Barb Brady (AAA Director of Operations)
- Dan Jensen (consultant) - longtime AHOF Coordinator and retired OSU Faculty

AAA Board of Director Liaison:

- Marc Rubin - AAA BOD Liaison / 2017-2018 President-Elect

Watch for more details to come about The Accounting Hall of Fame in the coming months.

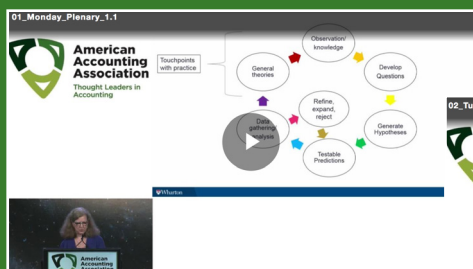


2017 Annual Meeting Videos Now Available Online!

If you were unable to attend the 2017 Annual Meeting, you can still view videos of selected Plenary and Luncheon speakers, panel sessions, and the 8th Annual Transformative Technologies Workshop.

Videos hosted by the American Accounting Association have been authorized by their respective presenters / rightsholders. Access to presentation video content from the 2017 Annual Meeting is a Member Benefit and to view them, you will have to log in with your AAA username and password.

To view the videos, please visit <http://aaahq.org/Meetings/2017/Annual-Meeting/Video-Gallery>





2017 Service Project: ShelterBox

At the 2017 Annual Meeting, our Service Project was a great success again, thanks to the overwhelming generosity and support of the AAA membership! We partnered with ShelterBox, the premier international disaster relief charity that provides immediate emergency shelter and other lifesaving aid to survivors of disasters such as earthquakes, volcanoes, floods, hurricanes, tsunamis, or humanitarian crisis. Supplies include tented shelter, blankets, water purification equipment, solar lights, cooking utensils, a tool kit, and children's activity packs.



Kerri Murrery, ShelterBox USA President, addresses the Tuesday morning plenary in San Diego, CA at the 2017 Annual Meeting.

A ShelterBox tent and supplies on display at the Manchester Grand Hyatt hotel in San Diego, CA at the 2017 Annual Meeting.



Examples of the actual ShelterBoxes and supplies that are delivered by volunteers to disaster sites across the globe.

Welcome to the 2017-2018 Board and Council

On Wednesday, August 9, 2017, the 2017-2018 Board of Directors began their service. Pictured are (left to right, top row): Council Chair Markus Ahrens, Steve Kaplan, Executive Director Tracey Sutherland, Wim Van der Stede, Marc Rubin and Terry Shevlin; (left to right, bottom row): Elaine Mauldin, Patricia Poli, Anne Christensen, David Burgstahler, Paul Munter, and Leslie Hodder. Not pictured is Tracie Miller-Nobles. A special thank you to outgoing Board members Bruce Behn, Gary Biddle, and Timothy Fogarty.



The AAA Council is made up of one representative from each of the AAA's Segments. Council members are elected by members of their Segment to each serve a three-year term with approximately one third of the Council elected each year.

We thank the members of the 2016–2017 Council for their voluntary service to the AAA.

Pictured above are the members of the 2017-2018 Council whose terms began at the conclusion of the 2017 Annual Meeting in San Diego, CA.

Thank you to Mark Dawkins for his ongoing service to the AAA. At the AAA Council meeting on Sunday, August 6, 2017, Mark concluded his term as Council Chair by handing over the gavel to 2017-2018 Council Chair Markus Ahrens.

Faculty-Student Collaborations in Accounting (FASTCA-17)

The 2017 Annual Meeting hosted the fifth Faculty-Student Collaborations in Accounting Workshop (FASTCA-17), a daylong workshop that explores and discusses innovative ideas for faculty collaboration with undergraduate and master's students. This year, the workshop received twenty-five submissions, of which nine were selected to be presented at the Annual Meeting in San Diego.

FASTCA is an all day conference at the Annual Meeting that recognizes the importance of fostering faculty and student collaborations to facilitate memorable learning experiences for students, as well as to attract students to the Accounting profession and Accounting academy, and to also connect the community of faculty conducting collaborative research and teaching.

Thanks to Marsha Huber, Associate Professor of Accounting at Youngstown State University, who served as the Chair of FASTCA-17.



Faculty and students participating in the FASTCA-17 workshop in San Diego, CA.

Another Successful Year!

2017 Accounting PhD Rookie Recruiting and Research Camp

Miami Marriott Biscayne Bay
December 8 - 10, 2017

This year's event attracted 163 job seekers and 174 institutional interviewers. The American Accounting Association (AAA) and the University of Miami hosted the 2017 Accounting PhD Rookie Recruiting and Research Camp. This year's event was held in Miami, Florida, at the Miami Marriott Biscayne Bay.

The Accounting PhD Rookie Recruiting and Research Camp is a two-day forum for faculty and recruiters to meet and network with PhD candidates, attend 15-minute research presentations by job-seeking candidates, and interview a number of job-market candidates before making decisions about recruiting "fly-outs."

This camp brings together accounting PhD candidates and faculty from universities interested in interviewing candidates for faculty positions, as well as potential recruiters from private sector firms.

Save the Date for next year!

December 7-9, 2018

Miami Marriott Biscayne Bay Hotel

Learn more at <http://aaahq.org/Meetings/2017/RookieCamp>



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2017 Global Emerging Scholars Research Workshop

The fourth Global Emerging Scholars Research Workshop (GESRW) was held at the 2017 Annual Meeting on Sunday, August 6, 2017. This workshop was held once again for scholars in the early stages of their research careers and was primarily focused on assisting scholars from emerging countries. The main objective of the GESRW is to help scholars who do not have local senior leadership to assist in the development of their research. The 16 scholars who attended the workshop presented their papers and received constructive feedback from senior mentors and their fellow scholars.

The co-chairs of the 2017 GESRW were Wayne Landsman of The University of North Carolina at Chapel Hill and Recep Pekdemir of Istanbul University. The senior mentors were Professor Jonathan Glover, Columbia University; Professor Eva Labro, The University of North Carolina at Chapel Hill; Professor Terry Shevlin, University of California, Irvine; and Professor Christopher Williams, University of Michigan. Workshop attendees got the opportunity to interact with these renowned scholars of international standing and with fellow early career researchers. In addition, the workshop provided a platform for discussion of research ideas and issues that potentially will lead to future collaboration among attendees.

Student participant Sally M. Yorke of the City University of Hong Kong said the following of the GESRW: *"Thank you for your relentless efforts and contribution towards the organization of this workshop as well as the opportunity to participate. It was a high moment for me and I was super honored to meet, interact with and receive critical comments on my work by the very top scholars in accounting. It was truly an exciting and huge privilege for me. I am looking forward to future participation and contributions towards promoting and sustaining this very important workshop for scholars from emerging countries."*

We look forward to hosting the 2018 Global Emerging Scholars Research Workshop at the next Annual Meeting in Washington, DC!



Participants of the 2017 Global Emerging Scholars Research Workshop in San Diego, CA

Conference on Teaching and Learning in Accounting (CTLA) 2017 Highlights

The 10th Anniversary of the **Conference on Teaching and Learning in Accounting (CTLA)** celebrated a decade of dedication to excellence in accounting education, providing an array of interactive learning opportunities for those passionate about teaching accounting. Attendees from all over the US and around the world immersed themselves in the sessions while networking with a cohort of faculty members engaged in the craft of teaching accounting.



Saturday's opening session featured guest speaker Dr. Janet Zedina, who provided advanced evidence on the use of brain research to enhance student learning. A luncheon panel from public and private accounting discussed ways faculty members can enhance student skills as future accounting professionals. Unique concurrent sessions ranged from engaging students with Snapchat, teaching accounting through music, and building a personal teaching brand. The day-and-a-half conference featured several interactive teaching and technology roundtable sessions, Hands-on Technology demonstrations, and Effective Teaching Practice poster sessions.

Three awards were presented during lunch: the Bea Sanders/AICPA Teaching Innovation Award, the George Krull/Grant Thornton Teaching Innovation Award, and the Mark Chain/FSA Teaching Innovation Award. Winners presented their innovations during individual concurrent sessions.

This year's keynote address on Sunday morning featured 2016 AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize winners Billie Cunningham and Markus Ahrens - one a current and one a prior CTLA co-chair. These award-winning educators shared their own personal teaching journeys and gave inspiring and practical tips for continually improving upon one's teaching practices. The conference concluded on Sunday morning with Master Teacher Susan Wolcott sharing approaches for teaching critical thinking.

Feedback from the conference was overwhelmingly positive. Thanks to everyone who helped make CTLA 2017 a great success, including our top-notch Steering Committee, Susan Crosson, Stephanie Glaser, and the rest of the AAA Professional Staff, and those individuals who shared their expertise with us during the conference sessions.

Next year's conference, in Washington DC, promises to continue with the well-received format of sessions and a panel of AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize winners, in addition to added attendee interaction at the poster sessions with a Q & A format for connecting like-minded faculty.

Cindy Bolt-Lee, The Citadel
Billie Cunningham, University of Missouri
2017 CTLA Co-Chairs

Participants engage at sessions at the 2017 Conference on Teaching and Learning In Accounting (below and right)



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COSO Issues Important Update to ERM Framework

First revision since 2004 addresses evolution of enterprise risk management

On September 6, 2017, the Committee of Sponsoring Organizations of the Treadway Commission (COSO) released its highly anticipated ERM Framework: *Enterprise Risk Management—Integrating with Strategy and Performance*. This new document builds on its predecessor, *Enterprise Risk Management—Integrated Framework*, one of the most widely recognized and applied risk management frameworks in the world. The updated edition is designed to help organizations create, preserve, and realize value while improving their approach to managing risk.

The update, developed by PwC under the direction of the COSO Board, highlights the importance of enterprise risk management in strategic planning. It also emphasizes embedding ERM throughout an organization, as risk influences strategy and performance throughout the organization.

“The complexity of risk has changed, new risks have emerged, and both boards and executives have enhanced their awareness and oversight of enterprise risk management while asking for improved risk reporting,” said Robert B. Hirth Jr., COSO Chair. “Our overall goal is to continue to encourage a risk conscious culture.”

The first part of the updated Framework offers a perspective on current and evolving concepts and applications of enterprise risk management to meet the demands of an ever-changing business environment. The Framework itself is organized into five easy-to-understand components that accommodate different viewpoints and operating structures to enhance strategies and decision-making.

The update focuses on challenges and evolving expectations of enterprise risk management that business leaders and boards are dealing with in today’s landscape, including shifts in economic markets, evolving technologies, and changing demographics in supporting decision-making.

“PwC has had a long-standing relationship with COSO. Together, we’ve seen enterprise risk management redefine its importance to an organization,” said Miles Everson, PwC’s Global Advisory Leader and Engagement Leader. “The Framework addresses the evolution of ERM, the benefits that can be achieved, and the need for organizations to improve their approach to managing risk.”

“ERM is as much about understanding the implications from the strategy and the possibility of strategy not aligning as it is about managing risks to the implementation of the strategy and business objectives,” said Dennis Chesley, PwC’s Global Risk and Regulatory Consulting leader and Project Partner for the COSO ERM effort. “This update answers the call for a stronger emphasis on how enterprise risk management integrates from strategy through implementation and performance.”

Concluded Hirth, “There is no doubt that organizations will continue to face a future full of volatility, complexity, and ambiguity. Enterprise risk management will be an important part of how an organization manages and prospers through these times.”

The document is available in printed form, e-book, on-line subscription and pdf licensing for large organizations, accounting and consulting firms. COSO also offers software application licenses and a training license fee arrangement. Additionally, COSO is planning for the Framework to be translated into several languages, including Chinese, Japanese, Spanish, and French among others. For additional information, please visit <http://www.coso.org>.

About COSO:

Originally formed in 1985, COSO is a voluntary private sector organization dedicated to improving organizational performance and governance through effective internal control, enterprise risk management and fraud deterrence. COSO is jointly sponsored by the American Accounting Association (AAA), the American Institute of Certified Public Accountants (AICPA), Financial Executives International (FEI), the Institute of Management Accountants (IMA), and The Institute of Internal Auditors (IIA).



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Certified Public Accountants



FEI Financial Executives
International



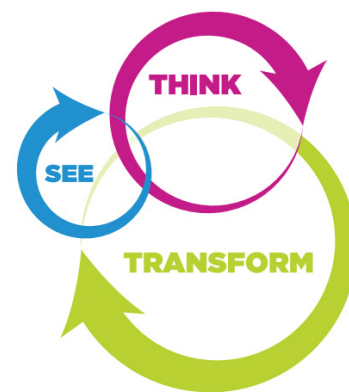
The Association of Accountants
and Financial Professionals
in Business



The Institute of
Internal Auditors

2017 Accounting /S Big Data Conference

The 2017 Accounting /S Big Data Conference in Brooklyn, NY on September 7-8 brought together over 200 accounting academics and professionals to focus on leading with the speed of big data. The need to “see” new opportunities, to “think” and analyze, and “transform” more quickly – and at a more strategic level. The two-day conference brought these concepts to life through an innovative mix of popular TED-like talks, panels, and case scenarios. New this year and the highlight of the conference was an afternoon of hands-on workshops. Based on initial attendee feedback, there will be even more time for workshops next year!



The Conference

Thursday morning the conference opened with a “What’s Happening Now?” segment that provided an environmental scan of the current Big Data Ecosystem. Talks covered the latest developments in Integrated Reporting, Blockchain, Cybersecurity, Tax, AI, and Cognitive Technologies as well as an overview of how the Securities and Exchange Commission is using Big Data to enhance its analytical capabilities.

The conference theme of *See, Think, and Transform* was then introduced and the perspectives of three industry leaders who understand the potential – and challenges – of the big data ecosystem shared how their companies: Infor, Workday, and Aera Technology are executing transformation– demonstrating HOW their organizations are radically changing their business models, processes, products, services, and uses of data – and the daunting implications from having the speed of business change continue to accelerate.



At Thursday’s lunch, a panel of young professionals who were one-year, three-years, or five-years from graduating with their masters in accounting compared notes on how quickly life as a professional accountant has changed and how much their work focus has shifted.

Thursday participants also explored eight new case scenarios that asked the question, “Will these companies be able to See, Think, and make the Transformation?”

Ample time was also provided to visit with sponsors and exhibitors during breaks and the evening reception. The raffle for door prizes was an evening highlight.

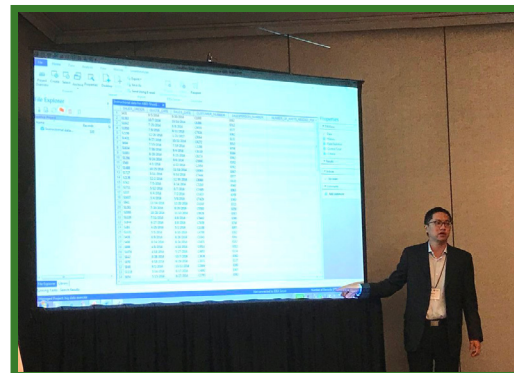
Friday opened with conversation and Q&A with a technology leader from JP Morgan Chase & Co followed by an Accounting Supply Chain discussion that included the perspectives of accounting employers, faculty and program administrators, and those who recruit students to becoming accounting majors.

The morning ended with a series of quick talks on how different aspects of accounting will function in the future, including internal audit, advanced tax analytics, automation of data prep and reporting, data visualization, cloud computing, general ledger analysis, and what an accounting data analytics course might look like.

After a boxed lunch, participants selected two two-hour workshops from the eleven offered: Teaching Accounting Analytics with Tableau; Bridging the Gap-Real World Tools for the Classroom from Oracle/NetSuite; 5 Ways to Streamline Accounting Processes with Datawatch Data Prep; Pixsystems Toy Company Data Analytics Classroom project sponsored by PwC; Is Your Program Ready? D&A Program Trends; Auditing with Data Visualizations and datasets from Deloitte; EY Helix General Ledger Analyzer for Students; Organizing the Data in Your Life: An Introduction to Data Analytics and Topic Modeling; Teaching Data Analytics to Accountants; A Forensic Original Dataset and Exercises using Audit Analytics; and Building Excitement: Integrating Data Analytics and Visualization into Introductory Accounting Courses. The conference concluded at five o’clock.

Takeaways

The big takeaway from the conference was that the rapid mainstreaming of big data capabilities over the past three years has placed academics in a unique position. First, to have the potential to support industry by performing



research that will lead the market, answering emerging questions in a timely fashion. Second, that the academy continues to design and use a variety of strategies on how to implement the concepts behind big data into their courses and curricula in ways that prepares graduates for exciting accounting careers in this ever-changing environment.

Conference Videos and Resources

Conference videos and resources are available to all AAA members on-line at <http://aaahq.org/AIBD> once they have signed in using their AAA user name and password.

To view participant list and the conference pre-readings list, go to:

<http://aaahq.org/Meetings/2017/Accounting-Is-Big-Data-Conference/Pre-Reading>

To view the Workshop materials, go to: <http://aaahq.org/Meetings/2017/Accounting-Is-Big-Data-Conference-Datasets>

Remember to use your AAA member username and password to sign in as these links are password protected.



Special Thanks

Special thanks to the conference sponsors: Deloitte, KPMG, and PwC and conference exhibitors: Datawatch, EY, McGraw Hill Education, Oracle/NetSuite, and Tableau.

The conference would not be possible without their expertise, door prizes, and support.



We also give thanks to the **Accounting /S Big Data Advisory Board:**

Andrew Bauer
Frank Buckless
Debra Cosgrove
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Cindy Durtschi
Ann Dzurainin
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Robyn Raschke

Pamela Schmidt
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Emma Trifari
Miklos A. Vasarhelyi
Tom Weirich
Mike Willis

Still to Come:

Three "Accounting /S Big Data" Webinars are being planned. Watch for more details.

Mark your calendars now for the next Accounting /S Big Data Conference in San Francisco, CA to be held on **September 13 and 14, 2018!**



image courtesy of www.public-domain-photos.com

2017–2018 Membership Dues: It's Not Too Late to Renew!

We thank you for your support of the AAA over the past year. If you haven't already done so, there's still time to renew your AAA membership for the 2017–2018 member year. The accounting profession has undergone dramatic changes, and society is in need of the knowledge that comes with expertise and practice. As the association continues to look at ways that we, as the AAA, can better support our members and the profession as a whole, we don't want you to miss the opportunity to be a part of these efforts.

Just a few of the many benefits of AAA Membership include:

- Free electronic subscriptions to all three AAA online journals: *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. In addition members receive access to the AAA Section online journals *Accounting and the Public Interest*, *Journal of Emerging Technologies in Accounting*, *Journal of Information Systems*, *Journal of Management Accounting Research*, *Behavioral Research in Accounting* and *Journal of International Accounting Research*. All electronic journals are searchable and downloadable through the Digital Library (<http://aaajournals.org>). Members have complimentary online access to prior years of additional content while they subscribe.
- The option to join one or more of the 17 AAA sections, which includes informational emails and up to 14 prestigious digital journals offered through paid section membership.
- Access to AAA's Career Center for an unparalleled selection of jobs - more than 200 are listed currently. You can also post resumes for free.
- The chance to increase your visibility in the community by participating in a meeting as a discussant, reviewer, moderator, or by volunteering for a committee.
- The opportunity for networking and connecting with your colleagues from around the world! AAA events drive the exchange of new & exciting ideas and insights. Be a part of the future of accounting!

To renew your membership, go to <http://aaahq.org/Membership/type/Membership-Renewal> or contact Pat Stein, Senior Member Services Coordinator at pat@aaahq.org or (941) 921-7747 today!



Upcoming AAA Meetings

AAA Section and Region Meetings are wonderful opportunities for members to interact with peers, meet new colleagues, and share ideas. *Remember* - you can attend any Region meeting, not just the meeting in the area in which you work or reside! Plan to attend one or more of the following meetings:

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

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

January 18-20, 2018 • Newport Beach, CA
2018 Joint Midyear Meeting of the Accounting Information Systems and Strategic and Emerging Technologies Sections

January 18-20, 2018 • Long Beach, CA
2018 International Accounting Section Midyear Meeting

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

February 1-4, 2018 • Leesburg, VA
2018 New Faculty Consortium

February 9-10, 2018 • San Antonio, TX
2018 APLG/FSA Annual Seminar

February 15-17, 2018 • New Orleans, LA
2018 American Taxation Association Midyear Meeting

March 2-3, 2018 • Dallas, TX
2018 Forensic Accounting Research Conference

March 7-10, 2018 • Albuquerque, NM
2018 Southwest Region/FBD Meeting

March 9-10, 2018 • Providence, RI
2018 Government and Nonprofit Section Midyear Meeting

March 23-24, 2018 • Chicago, IL
2018 Conference of the Public Interest Section

April 12-14, 2018 • Vancouver, WA
2018 Western Region Meeting

April 19-21, 2018 • Greenville, SC
2018 Southeast Region Meeting

April 26-28, 2018 • Cleveland (Warrensville Heights), OH
2018 Ohio Region Meeting

May 10-12, 2018 • Baltimore, MD
2018 Mid-Atlantic Region Meeting

August 3-8, 2018 • Washington, DC
2018 AAA Annual Meeting

September 13-14, 2018 • San Francisco, CA
2018 Accounting /S Big Data Conference

We look forward to seeing you at the upcoming meetings!



Photo courtesy of the Hilton Portland & Executive Tower

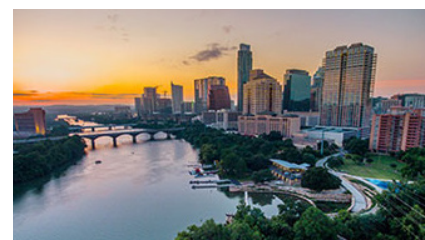


Photo courtesy of the Austin Convention and Visitors Bureau

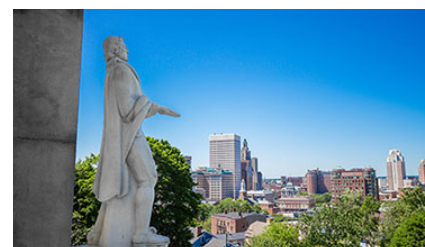


Photo courtesy of PWCVB / Nicholas Millard



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Photo courtesy of Visit Baltimore

Conferences Advancing Accounting Education, Research & Practice

Do you want to learn and share teaching, research, and service ideas? Be a part of your accounting education community by submitting your work for presentation at the following meetings:

2018 Southeast Region Meeting (in conjunction with the Federation of Business Disciplines) • March 7-10, 2018
Hyatt Regency and Albuquerque Convention Center
Albuquerque, NM



2018 Western Region Meeting
April 12-14, 2018
Hilton Vancouver Washington
Vancouver, WA



2018 Southeast Region Meeting
April 19-21, 2018
Hyatt Regency Greenville
Greenville, SC



2018 Ohio Region Meeting
April 26-28, 2018
Cleveland Marriott East
Cleveland (Warrensville Hgts), OH



2018 Mid-Atlantic Region Meeting
May 10-12, 2018
Renaissance Baltimore
Harborplace Hotel
Baltimore, MD



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

- Western will feature Billie Cunningham - *"Well, THAT Didn't Work. How Purposeful, Systematic and Continuous Improvement Has Kept Me from Throwing the Baby Out with the Bathwater (and other ways it has affected my teaching): Perspectives on Effective Teaching."*
- Southeast will feature Markus Ahrens - *"Strive to be the Best Teacher that You Can Be - Perspectives on Effective Teaching."*
- Ohio will feature Cathy J. Scott - *"Perspectives on High-Quality Teaching from the Cook Prize Winners."*
- Mid-Atlantic will feature Edmund Outsley - *"Perspectives on High-Quality Teaching from the Cook Prize Winners."*



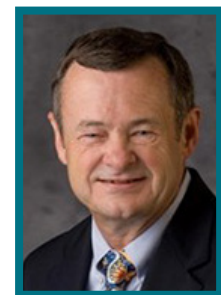
Billie Cunningham
University of Missouri



Markus Ahrens
St. Louis Community
College - Meramec



Cathy J. Scott
Navarro College



Edmund Outsley
Michigan State University

Presentations from AAA leadership will also take place at the Region Meetings. AAA President Anne Christensen will be at the Western Region Meeting; AAA Past President David Burgstahler will be featured at the Southeast and Mid-Atlantic Meetings; AAA President-Elect Marc Rubin will give the Leadership presentation at the Ohio Region; and AAA Council Past-Chair Mark Dawkins will give the Leadership presentation at the Southwest Meeting.

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

Call for Submissions

The theme of the 2018 Annual Meeting in Washington, DC is “Pathways to a Sustainable 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 National Harbor August 3 through August 8, 2018, for the Annual Meeting and Conference on Teaching and Learning in Accounting (CTLA) and help us to become an even stronger and more impactful association!

General Information

The Annual Meeting is sure to be a large, dynamic meeting that encourages participation through a wide range of session types designed to support members with different interests. You can learn more about the session types below, and you can submit to each through the links provided for each type. To track your submission, you will need to create a user ID and password during the submission process. You will need this information to update and/or access the status of your submission. This user ID and password does not need to match your AAA login and will not grant access to AAA member services (i.e., registration, dues renewal, etc.). If your submission is accepted, all participants and presenters must register for the meeting, which includes both meeting registration and membership fees.

Concurrent Paper and Research Forum Sessions

Submission deadline: January 9, 2018

Papers are sought for presentation on topics of interest to accounting researchers, educators, and practitioners. Submissions are made by section/topic area. Note: Authors may submit more than one paper to the Annual Meeting. However, it is considered an abuse of valuable reviewer and liaison time to submit the same paper to more than one section designation. Submitting the same paper to multiple sections will disqualify your submission from consideration. Consult appropriate section liaisons should you have questions about where to make your submission.

Concurrent Panel Sessions

Submission deadline: January 9, 2018

Panel session submissions are sought that address issues of practice, scholarly projects and findings, teaching, and curriculum approaches and initiatives. Panel proposals are submitted to section/topic area. Section leaders are encouraged to consider developing panel sessions addressing linkages between the private and public sector as they relate to issues affecting their members.

Pre-Conference Workshops and Symposia (CPE Sessions)

Submission deadline: January 9, 2018

The program of full- and half-day workshops provides opportunities for in-depth attention and study of more complex issues and topics. Subjects range from relevant issues in practice to current standards activity, from teaching approaches and resources to current areas of scholarship. The symposia and workshops will be held Saturday, August 4 and Sunday, August 5.

The Conference on Teaching and Learning in Accounting (CTLA)

Submission deadline: February 7, 2018

This conference is designed for new and experienced faculty looking for opportunities to share best practices, refine teaching talents, and perfect their craft in teaching Accounting, so submissions are invited for this annual pre-meeting



WASHINGTON, DC 2018 PATHWAYS TO A SUSTAINABLE FUTURE

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

“Pathways to a Sustainable Future”

conference. Submissions are welcome from the wide range of approaches and content in Accounting education. This conference will be held all day Saturday, August 4, and during the morning on Sunday, August 5, 2018.

23rd Annual Ethics Research Symposium

Submission deadline: February 7, 2018

Colleagues engaged and interested in research and teaching related to ethics are invited to submit papers, cases, and panel session proposals for presentation at the 23rd Annual Ethics Research Symposium to be held on Sunday, August 5, 2018.

Interactive Sessions

These sessions are presented in a shared interactive forum for exchange of ideas and resources that support learning in accounting. We recommend you review the presentation guidelines to understand presenting in this format and to see suggestions on how presentation materials are prepared for an interactive session at:

<http://aaahq.org/Meetings/2018/Annual-Meeting/Submissions/Emerging-Interactive>

Effective Learning Strategies Interactive Session (ELS)

Submission deadline: April 2, 2018

Members interested in sharing learning-related interests and projects, scholarship of teaching projects, and educational innovations are encouraged to submit proposals that showcase ideas, research, strategies, and education innovations that support learning in accounting.

Emerging and Innovative Research Interactive Session

Submission deadline: April 2, 2018

The session is intended to highlight promising emerging and innovative research ideas, so authors will submit a short abstract of three to four pages that describes their work in progress or a planned proposal that will bring ideas currently outside Accounting to the attention of Accounting scholars.

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: (1) Research: Students and faculty working together on a research paper. (2) Teaching: Joint development of teaching materials by students and faculty. (3) Practice: Students and faculty working together to solve a real-world problem. These sessions will be held on Wednesday, August 8, 2018..

Global Emerging Scholars Research Workshop

Submission deadline: May 14, 2018

The Global Emerging Scholars Research Workshop will be held on Sunday, August 5. 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 a 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.

Volunteer Information

The Annual Meeting Committee strongly encourages all AAA members to consider volunteering to serve as **reviewers**, **paper discussants**, and **session moderators**. If you are submitting a paper or a proposal for the 2018 Annual Meeting, please consider “giving back” to your community by volunteering to serve in one or more of these roles.

In Memoriam



Past AAA President **Arthur Ramer Wyatt** was born on October 8, 1927 in Aurora, Illinois and died on November 17, 2017 in Boynton Beach, Florida. He was an undeviating defender of principle both in the accounting profession and in standard setting for financial reporting.

After growing up in Aurora, he attended the University of Illinois, in Champaign, where he took three degrees, all in Accountancy: B.S. in 1949, M.S. in 1950, and PhD. in 1953. He wrote his doctoral thesis, "The Influence of Tradition in Accounting," under C. A. (Tee) Moyer. At Illinois, he became an assistant professor in accounting in 1954, an associate professor in 1957, and a full professor in 1961. Together with Norton M. Bedford and Kenneth W. Perry, two departmental colleagues, he coauthored *Advanced Accounting: An Organizational Approach*, which came out in four editions from 1961 to 1979. He was devoted to the University of Illinois throughout his long career: as a teacher, a mentor to students, and a staunch supporter of the university's varsity athletics program. Golf was his passion, and he served as the university's assistant golf coach from 1952 to 1965. As an undergraduate, he had lettered in golf all four years and was also team captain.

In 1963, he authored Accounting Research Study No. 5 for the Accounting Principles Board, *A Critical Study of Accounting for Business Combinations*, in which he famously advocated "fair-value pooling" to replace "pooling of interests" accounting.

In June 1966, Art left academe to join the staff of Arthur Andersen & Co. in Chicago, where he became a partner in just two years and then joined the firm's Accounting Principles Group under the leadership of the venerable George R. Catlett. The Group had responsibility for setting the firm's accounting policy and advising client partners on the application of GAAP. In 1980, upon Catlett's retirement from the firm, he became managing director of the Group and eventually also chair of the firm's Committee on Professional Standards. He was also active in the broader practicing profession, chairing the AICPA's Accounting Standards Executive Committee in 1977-79 and serving as the Institute's vice president in 1980-81 and as a member of its Board of Directors from 1980 to 1984.

In January 1985, he left the firm to become a member of the Financial Accounting Standards Board. But he resigned in September 1987 because of his growing concerns over improper interference by preparer groups in the Board's process, and he returned to Arthur Andersen as a principal in its Accounting Principles Group. At the FASB, Art voted on a dozen standards: for nine and against three (including SFAS 87 on pensions). In January 1988, he joined the U.S. delegation to the International Accounting Standards Committee (IASC). From July 1990 to December 1992, he served as the IASC's chair and led it through a challenging period when it was laboring to improve ten of its standards in the hope that they would be endorsed by the International Organization of Securities Commissions (IOSCO) and by the SEC as well.

After retiring from Arthur Andersen in 1992, he taught senior-level undergraduate accounting courses at the University of Illinois during the fall semesters for ten years, and devoted the rest of each year to playing golf and attending golf tournaments. His enthusiasm for the game led him to sponsor several young professional golfers.

Art was always active in the American Accounting Association (AAA), serving as Vice President in 1980-82 and as President in 1991-92. He received the Deloitte Wildman Award in 1994 and the AAA Public Interest Section's Accounting Exemplar Award then as well. In 1998, he was inducted into the Accounting Hall of Fame at The Ohio State University.

Art had an outstanding career as a teacher, researcher, partner, and standard setter. Yet what marked him as an intellectual leader was his independence of thought and unwavering dedication to principle, as well as deeply held professional values. He was an inspiring presence. Late in his career, he gave an invited plenary address at the AAA's 2003 annual meeting in Honolulu, which he published in the March 2004 issue of *Accounting Horizons*: "Accounting Professionalism: They Just Don't Get it!" He cited chapter and verse of how the accounting profession had lost its way and was "failing to meet the expectations of investors, creditors, and other users of financial statements." The article was, in effect, his parting advice to the leaders of the big firms and of the organized accounting profession. He hoped it would "prompt a reconsideration of what is necessary to restore the accounting profession to the level of credibility that it once enjoyed."

Art leaves behind a nephew, six nieces, their children and grandchildren.

(Contributed by Stephen A. Zeff)

In Memoriam

The Kennesaw State University Coles College of Business lost one of its most powerful voices on September 12, 2017 with the passing of **Dr. Kathryn Epps**, Associate Dean and Director of the School of Accountancy. Whether for her accounting expertise, her dedication to student success, or her passion for minority empowerment, Kathryn's loss will be felt across the University.

Kathryn joined Kennesaw State University in 2004 as an assistant professor of accounting. She quickly made a name for herself and, in 2006, received the Coles College of Business's Distinguished Teaching Award. Kathryn became the School of Accountancy's Director in 2009 before earning the title of Associate Dean of Coles College five years later.

"Kathryn made such an incredible impact at KSU and beyond in a very short period of time," said Dr. Kathy Schwaig, Dean of Coles College. "When she assumed the SOA director role, she immediately engaged in the life of not only the SOA, but also of the college and KSU, leading many key strategic initiatives across the University."

As the School of Accountancy's Director, Kathryn worked tirelessly to prepare students for successful futures in accounting. "For Kathryn it was about more than just helping students earn degrees. It was about creating qualified accounting professionals," said Dr. Richard Clune, current Acting Director of the School of Accountancy who served alongside Kathryn as Associate Director for three years. "She loved the School of Accountancy. That shined through in everything she did."

One of Kathryn's major accomplishments was the expansion of Kennesaw State's Master of Accounting degree from a part-time program into a full-time cohort. The change allowed students to complete the program in just one year with the skills necessary to thrive in real-world accounting jobs.

While Kathryn was dedicated to helping all students succeed, she was especially passionate about offering guidance to underrepresented minorities. She supported programs at Kennesaw State and on the national level to encourage women and minorities to pursue careers in accounting. In 2010 she published a report on curriculum and scholarship diversity in *Academy of Educational Leadership Journal*, and, in 2013, she presented at the Association of International Certified Professional Accountants Women's Global Leadership Summit.

Kathryn earned several awards during her career with Kennesaw State, including the Gary Roberts Faculty Advisor of the Year Award and the National Association of Black Accountants Student Chapter of the Year Award, which she received twice. Her work has been published in multiple journals such as *Auditing: A Journal of Practice and Theory*, *Research in Accounting Regulation*, and *The CPA Journal*.

She was also Vice-Chair of the Association to Advance Collegiate Schools of Business's Accounting Accreditation Committee and served as Secretary/Treasurer of the American Accounting Association's Accounting Program Leadership Group. "The fact that Kathryn was engaged at so many levels inside and outside the University gave her a perspective and insight that few people have," Schwaig said. "I sought Kathryn's guidance and advice on many topics and was never disappointed."

With all of her achievements, Kathryn's most important career goal was the continued success of her students in the School of Accountancy. "She loved our KSU accounting students and wanted them to be successful not only academically, but also in life," Schwaig said. "Students were always front and center for her." Schwaig described Kathryn as a natural leader who truly saw the value in her work as an educator. "She wanted to make our world a better, more equitable place and she knew that education was a great platform from which to do so. She will always be a part of us."

Kathryn earned a Bachelor of Arts from Emory University before earning her Master of Professional Accountancy and her Ph.D. in Business Administration from Georgia State University. She leaves behind her husband Adrian and her three children, Kathryn, Malik, and Summer.

To donate to the Dr. Kathryn Epps Memorial Fund, please visit <https://campaigns.communityfunded.com/projects/npearce3kennesaw-edu/the-dr-kathryn-epps-memorial-fund/>. This memorial fund will allow the Kennesaw State University School of Accountancy fund programs such as endowed scholarships and student resources in Kathryn's name.





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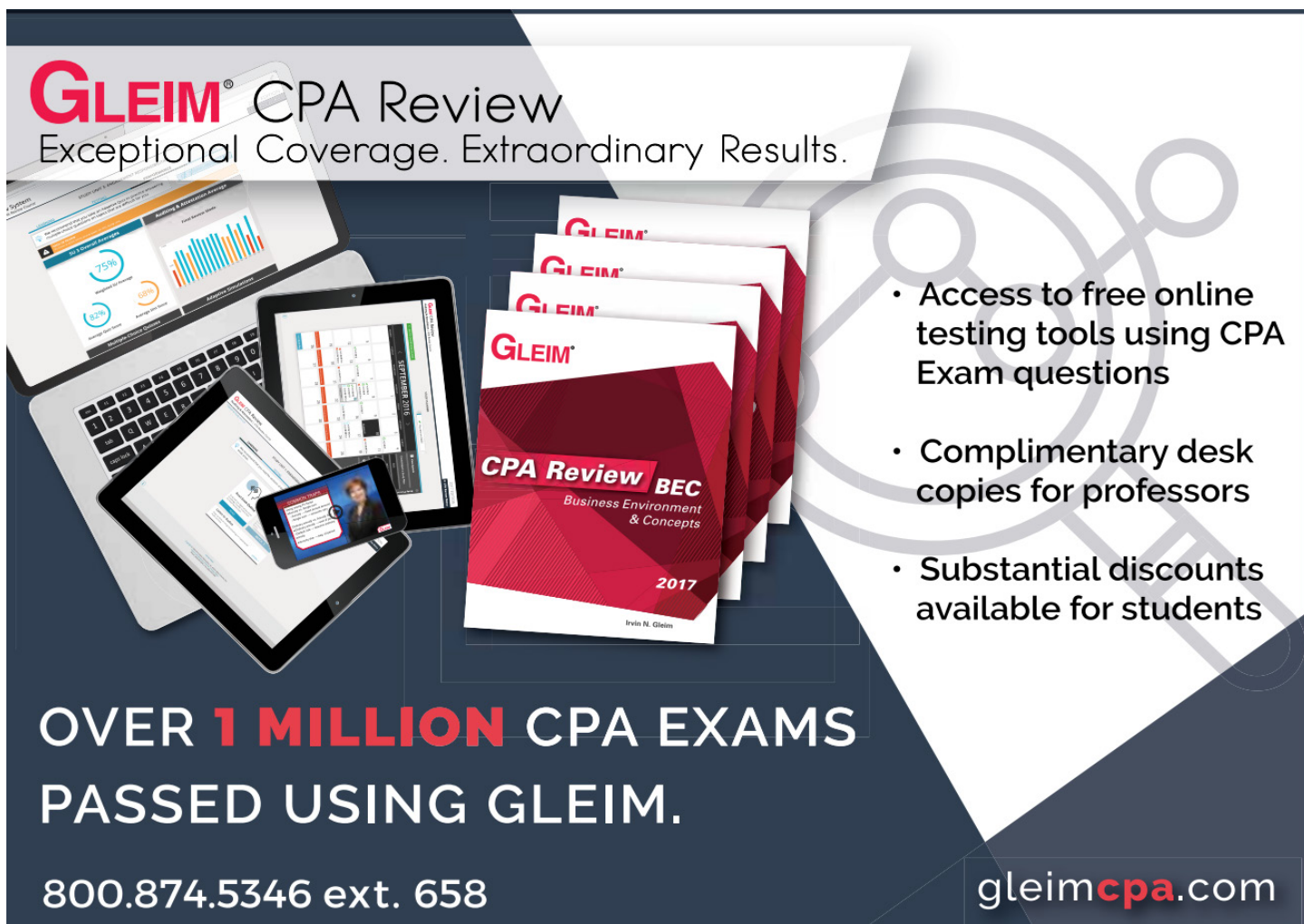
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