



Accounting Education News

Thank YOU for a Successful 2019 Annual Meeting!

We extend our thanks to all of our members, speakers, sponsors, and exhibitors who helped make the 2019 Annual Meeting another exciting and impactful event in San Francisco, CA! In this issue, look for some highlights from the meeting including a recap of AAA Award winners, various sessions and the Conference on Teaching and Learning in Accounting (CTLA).

*2018-2019 AAA
President Marc
Rubin welcomed
members to
the Monday
Opening Plenary
session.*



Members enjoyed the Exhibit Hall.



Tuesday AAA Luncheon



*2019-2020 AAA
President Terry
Shevlin
addressed the
attendees of the
Wednesday
afternoon AAA
Luncheon in San
Francisco.*

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Welcome from the 2019-2020 AAA President

In preparing this welcome letter, I looked over the past five years of letters from the now Past Presidents. A common theme throughout the letters was a focus on change and the future and what the AAA was doing to address these changes. I thought in this letter I would take a look at some of the issues mentioned in these prior letters and update where we stand today: a retrospective if you might.

In her 2014 message, Christine Botosan discussed the historical roots of the AAA and its mission, which was to bring academics together to “network, share knowledge and best practices, and discuss issues of common concern.” This goal is still true today and this is why our Annual Meeting and segment (regions and sections) meetings are such an important activity for our members. In his 2015 welcome letter, Bruce Behn continued the focus on “staying current in a world of change,” “building bridges to the future” by becoming a “Learned Profession” (the latter being a recommendation of the Pathways Commission). Change was also mentioned by David Burgstahler (2016), Anne Christensen (2017), and Marc Rubin (2018). Specifically, David reflected on how the academy has changed over his 40-year career. Anne discussed the advances in technology that are changing both the profession and the academy. Marc discussed how to manage change and also the change and growth in AAA activities over his 40-year academic career noting that: “As our membership and the discipline continue to expand and diversify, even greater demands on the resources of the AAA are likely to occur to serve our members and our vision, which is to remain the Global Thought Leaders in Accounting.”



*Terry Shevlin
AAA President*

As I noted in my President’s address at the 2019 Wednesday luncheon at the AAA Meeting in San Francisco, the accounting profession and accounting academy are continually faced with change, and while we need to acknowledge and respond to this change, we should not let it overwhelm us. Change presents opportunity and some of our members are leaders in responding to change, which then filters down to the rest of us. Bruce also made this same point in his message: “I think all of us at some stage feel challenged by keeping up with these changes... Change has always been a constant and will continue to be so; it is the speed of change and the significance of the changes that will be the challenge.”

The change most directly affecting the AAA has been the growth in membership activity, sections, and meetings. The AAA has over 7,000 members and 24 segments, publishes 17 journals, and organizes close to 50 meetings per year. I infer that the growth and breadth of AAA services means we are providing valuable services to our members—but such diversity in offerings is not costless. The AAA has a professional staff of 30 and close to a \$12 million budget. We rely heavily on volunteers, but as David (2015) noted, it is also necessary to have a highly qualified professional staff working on our behalf.

In the past several years, we have been working on developing a Sustainable Business Model such that we, the AAA, can provide the high-quality services expected by members but at reasonable cost. Marc (2018) discussed how the AAA Board is managing demands by instituting a two-step proposal procedure for any new initiatives that will require financial resources and/or human resources (i.e., time of our professional staff). The two steps involve an initial proposal that is

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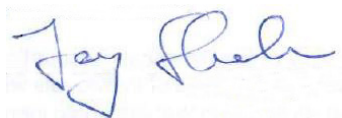
relatively short requiring basic information, which will be evaluated by the Board with feedback to the proposer who will then decide whether to provide more detailed information for approval by the Board. I hope this procedure works but I fear it might put off some people proposing worthwhile ideas. My plan for the coming year is to continue on developing the Sustainable Business Model. In particular, we will be setting up a Meetings Task Force with the goal of compiling a set of recommendations on how we, the AAA, can help the segments continue to provide high-quality meetings at reasonable cost to the members. These recommendations will also encompass association-wide meetings such as the Annual Meeting.

Christine's (2014) message also referenced the AAA's Sharpening Our Vision project, which began in 2012. An outgrowth of the Vision was the recommendation to form four Centers of Advancing Accounting in the areas of education, practice, research, and public policy. Anne (2017) discussed how the AAA is responding, with reference to the proposed Centers for Advancing Accounting in research, practice, and the public interest, as by 2017 we had established the Center for Advancing Accounting Education ably led by Susan Crosson. This center has organized numerous conferences and workshops addressing Big Data, blockchain, and other technology changes facing the profession and academy. I believe the objectives or goals underlying these Centers are well founded, but with our focus on a Sustainable Business Model for the AAA, we have put the formation of these three remaining centers on hold as we struggle to solve the problem of how they can be self-supporting. I am not optimistic that these three other centers will come to fruition, even though the current existing Center for Advancing Accounting Education is doing an outstanding job of identifying and organizing conferences on key technology-related topics facing us.

Anne also touched on the Research Relevance Task Force and their recommendations set up by David Burgstahler. You can read the report online [HERE](#). I also am working on making sure the recommendations of the Research Relevance Task Force are widely disseminated and acted on.

Let me close by saying it is an honor to be elected President of the AAA. The AAA and the American Taxation Association ("my home section") have played a substantial role in my academic career. Membership has provided me many opportunities for networking, presenting research, listening to others present their research, hearing from hundreds of speakers on a large number of topics, which have informed my teaching, research, and views on these topics. I have volunteered and served on many committees and I have valued these opportunities. I encourage the younger members of the Association to get involved in their segments and the AAA and to volunteer for committees that interest them. Such service and activities are very rewarding.

Regards,



Terry Shevlin
2019-2020 AAA President



2019 Accounting Hall of Fame Inductions

On Tuesday, August 13, 2019 at the AAA Annual Meeting in San Francisco, CA, four new members were inducted into the Accounting Hall of Fame: **William Louis Campfield**, **J. Lee Nicholson**, **Zoe-Vonna Palmrose**, and **Stephen Harland Penman**. The Accounting Hall of Fame, originated at The Ohio State University in 1950 (with operations assumed by the AAA in 2017), and previously inducted 97 members over the decades of its activity. We welcome the newest four inductees into The Accounting Hall of Fame!



(left): Accounting Hall of Fame Committee Chair Bruce Behn with Gene Dodaro (Comptroller General of the United States and head of the U.S. Government Accountability Office) accepting the citation on behalf of William Louis Campfield (1912-1993), the 98th member to be inducted to The Accounting Hall of Fame.



(right): Bruce Behn with IMA representatives Paul Juras (Chair-Elect 2019-2020), Sandra Richtermeyer (former Chair 2010-2011), and Virginia "Ginger" White (Chair-Emeritus 2019-2020), accepting the citation on behalf of J. Lee Nicholson (1863-1924), the 99th member to be inducted to The Accounting Hall of Fame.



(left): Bruce Behn with Zoe-Vonna Palmrose, the 100th member to be inducted to The Accounting Hall of Fame.



(right): Bruce Behn with Stephen Harland Penman, the 101st member to be inducted to The Accounting Hall of Fame.

Congratulations to the 2019 AAA Award Winners!

At this year's Annual Meeting in San Francisco, CA, the following awards were presented to members. Please join us in congratulating your colleagues. For a complete overview of all award winners, please visit <https://aaahq.org/Education/Awards/Press-Release/2019>

Accounting Horizons Best Paper Award

Clive S. Lennox, University of Southern California
Xi Wu, Central University of Finance & Economics

"A Review of the Archival Literature on Audit Partners." *Accounting Horizons*, June 2018, Volume 32, No. 2, pp. 1-35.

Presenter Mark DeFond with award recipient Clive S. Lennox (not present was co-recipient Xi Wu)



Competitive Manuscript Award

Ethan Rouen, Harvard University

"Rethinking Measurement of Pay Disparity and Its Relation to Firm Performances."

Award recipient Ethan Rouen with presenter Eddy Cardinaels

Deloitte Foundation Wildman Medal Award

Emily E. Griffith, University of Wisconsin-Madison
Jacqueline S. Hammersley, The University of Georgia
Kathryn Kadous, Emory University

"Audits of Complex Estimates as Verification of Management Numbers: How Institutional Pressures Shape Practice." *Contemporary Accounting Research*, Fall 2015, Volume 32, No. 3, pp. 833-863.

Kathy Shoztic (Deloitte Foundation) with award recipients Kathryn Kadous, Jacqueline S. Hammersley, and Emily E. Griffith, and presenter Diane Janvrin



Distinguished Contributions to Accounting Literature Award

S.P. Kothari, Massachusetts Institute of Technology
Andrew J. Leone, Northwestern University
Charles E. Wasley, University of Rochester

"Performance Matched Discretionary Accrual Measures." *Journal of Accounting and Economics*, January 2005, Volume 39, No. 1, pp. 163-197.

Award recipients Charles E. Wasley, Andrew Leone, and S.P. Kothari, and presenter C.S. Agnes Cheng

Innovation in Accounting Education Award

Markus Ahrens, Saint Louis Community College, Meramec
Cathy Scott, University of North Texas-Dallas

"Teaching and Learning Toolbox."

Presenter Steve Kaplan with award recipients Cathy Scott and Markus Ahrens, and Sylvia Ulrich (EY)



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Innovation in Accounting Education Award

A. Faye Borthick, George State University
Gary P. Schneider, California State University, Monterey Bay
Therese R. Viscelli, Mercer University-Macon

“Analyzing Data for Decision Making: Integrating Spreadsheet Modeling and Database Querying.” *Issues in Accounting Education*, February 2017, Volume 32, No. 1, pp. 59-66.

Presenter Steve Kaplan with award recipients A. Faye Borthick and Gary P. Schneider (not present was Therese Viscelli), and Sylvia Ulrich (EY)

Issues in Accounting Education Best Paper Award

Lauren M. Cunningham, The University of Tennessee
Sarah E. Stein, Virginia Polytechnic Institute and State University

“Using Visualization Software in the Audit of Revenue Transactions to Identify Anomalies.” *Issues in Accounting Education*, November 2018, Volume 33, No. 4, pp. 33-46.

Presenter Mark DeFond with award recipients Sarah E. Stein and Lauren M. Cunningham



Presenter David Burgstahler with award recipient Mary E. Barth

Lifetime Service Award

Mary E. Barth, Stanford University
Ellen Glazerman, The Ernst & Young Foundation



Presenter David Burgstahler with award recipient Ellen Glazerman



Notable Contributions to Accounting Literature Award

Yaniv Konchitchki, University of California, Berkeley
Panos N. Patatoukas, University of California, Berkeley

“Accounting Earnings and Gross Domestic Product.” *Journal of Accounting and Economics*, February 2014, Volume 57, No. 1, pp. 76-88, and “Taking the Pulse of the Real Economy Using Financial Statement Analysis: Implications for Macro Forecasting and Stock Valuation.” *The Accounting Review*, March 2014, Volume 89, No. 2, pp. 669-694.

Presenter Sharon Lassar with award recipients Yaniv Konchitchki and Panos N. Patatoukas, and Steve Matzke (AICPA)



Award recipient Joan Lee with presenter Steve Kaplan

Outstanding Accounting Educator Award

Joan Lee, Fairfield University
Thomas J. Linsmeier, University of Wisconsin-Madison



Award recipient Thomas J. Linsmeier with presenter Steve Kaplan

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*Award recipient Anne M. Farrell
with presenter Marc Rubin*

Outstanding Service Award
Anne M. Farrell, Miami University
Patricia M. Poli, Fairfield University



*Award recipient Patricia M. Poli
with presenter Marc Rubin*



Seminal Contributions to Accounting Literature Award
Patricia Dechow, University of Southern California

“Accounting Earnings and Cash Flows as Measures of Firm Performance: The Role of Accounting Accruals.” *Journal of Accounting and Economics*, July 1994, Volume 18, No. 1, pp. 3-42.

Award recipient Patricia Dechow with presenter Richard Sansing

CALL FOR NOMINATIONS FOR THE 2020 AAA AWARDS

The AAA is now accepting nominations for the 2020 AAA Awards. These awards recognize the many significant contributions of AAA members in either accounting education, research, or practice. Consider nominating a colleague or self-nominating today!

The nomination deadline is Friday, January 31, 2020

Nominate Now for the 2020 AAA Awards:

- **Competitive Manuscript Award** - for research by AAA members who have earned their PhD between 2015-2019
- **Deloitte Foundation Wildman Medal Award** - for results or application of research that advances the practice of public accountancy
- **Distinguished Contributions to Accounting Literature Award** - for uniqueness and magnitude of contributions to accounting education, practice, and/or future accounting research
- **Innovation in Accounting Education Award** - to encourage innovation and improvements in accounting education
- **Lifetime Service Award** - recognizes service contributions to accounting education over a sustained period of time by members whose career contributions have made a significant impact beyond their own institutions
- **Notable Contributions to Accounting Literature Award** - to recognize research of exceptional merit published from 2015 to 2019
- **Outstanding Accounting Educator Award** - to recognize outstanding service to the Association other than educational and research contributions

Visit <https://aaahq.org/Education/Awards> to view full award criteria, see past award recipients, and to learn how to nominate.

William E. McCarthy, Margarita Maria Lenk, and Jill Mitchell receive the 2019 AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize

The American Accounting Association (AAA) congratulates William E. McCarthy, Margarita Maria Lenk, and Jill Mitchell as recipients of the 2019 AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize. William E. McCarthy is the recipient of the graduate award, Margarita Maria Lenk is the recipient of the undergraduate award, and Jill Mitchell 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 12 at the 2019 Annual Meeting in San Francisco, 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

William E. McCarthy, Michigan State University

"I am an accounting systems professor, determined to combine the conceptual ideas of accounting from the business school with hard core technology ideas from the computer science disciplines of database theory, artificial intelligence, and object-oriented programming. My teaching philosophy is anchored on three basic points of emphasis:

1. Demand high performance from students.
2. Be enthusiastic and energetic almost beyond normal capabilities about the future of accounting information systems. I want all of my students to be champions for technological change in their firms, companies, and individual entrepreneurial endeavors.
3. Convince students that I am maximally interested in supporting their learning activities with empathy, extra time, and directed TA assistance, so they do not waver in their dedicated efforts."

Undergraduate

Margarita Maria Lenk, Colorado State University

"My goal is to equip my students with the professional accounting knowledge, technical currency, critical thinking habits, multiple stakeholder perspectives, and respectful, inclusive communication and teamwork skills so that they have the confidence, enjoyment, and satisfaction in their successful career journey to add value in an ever changing and challenging financial world. My instructional brand is to mentor students in how to invest in their own life-long habits of developing into the whole person of their aspirations. My courses integrate accounting and business world knowledge with the economic, philosophical, and ethical reasons why accounting professionals provide important value to society, organizations, capital markets, and communities."

Two-Year College

Jill Mitchell, Northern Virginia Community College

"My teaching philosophy is based on three core values—opportunity, professionalism, and honor. Using these values as guiding principles, I work tirelessly to be a compassionate and energetic role model for my students to excite them about careers in accounting, and to serve as a mentor to whom they can always return for advice no matter where they are in their professional journeys. As a community college professor, I am a catalyst for transformative learning experiences for my diverse students, as I strive to teach beyond the outcomes. I hope to play a small part in my students' educational and personal development by creatively providing them with opportunities to become independent learners, and successful and honorable professionals."

(right): The American Accounting Association/
J. Michael and Mary Anne Cook/Deloitte Foundation
Medal



Presenter Mary Stone with award recipients William E. McCarthy, Margarita Maria Lenk, and Jill Mitchell, and Kathy Shoztic (Deloitte Foundation)

Welcome to the 2019-2020 Board and Council

The 2019-2020 Board of Directors began their service at the Annual Meeting.

Pictured are (left to right, top row) John Hepp, Mark Beasley, Mark Taylor, Wim Van der Stede, Marc Rubin, Steve Kaplan, and Terry Shevlin. (Left to right, bottom row) Mark DeFond, Mary Stanford Harris, Tracie Miller-Nobles, Audrey Gramling, and Elaine Mauldin.



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. There are also two International Council Members-at-Large who also serve three-year terms.

We thank the members of the 2018-2019 Council for their service to the AAA.

Pictured above are the members of the 2019-2020 Council whose terms began at the 2019 Annual Meeting in San Francisco, CA.

At left are 2019-2020 Council Chair Cindy Durtschi and 2018-2019 Council Chair David Stott.

Thank you to David Stott for his ongoing service to the AAA. At the Council meeting on Sunday, August 11, 2019, David concluded his term as the 2018-2019 Council Chair by passing the gavel to the 2019-2020 Council Chair Cindy Durtschi.



2019 Service Project: ShelterBox

At this year's Annual Meeting in San Francisco, the AAA was proud to once again partner with ShelterBox, the premier international disaster relief charity that provides immediate emergency shelter and other lifesaving aid to the survivors of disasters such as earthquakes, volcanoes, floods, droughts, hurricanes, tsunamis, or humanitarian crises. We greatly thank our membership for the continued generosity and support of the Service Project each year.

Together, we can and do make a difference!



Kerri Murray, ShelterBox USA President, addresses the Monday morning plenary in San Francisco, CA at the 2019 Annual Meeting.

ShelterBox display at the 2019 Annual Meeting.



Kerri Murray at the Service Project area at the 2019 Annual Meeting.

Faculty-Student Collaborations in Accounting (FASTCA-19)

The 2019 Annual Meeting hosted the seventh Faculty-Student Collaborations in Accounting Workshop (FASTCA-19), a daylong workshop that explores and examines innovative ideas for faculty collaborations with undergraduate and master's degree students. This year, the workshop received 21 submissions, of which 12 were selected to be presented at the Annual Meeting in San Francisco.



Participants of the FASTCA-19 Workshop

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 connect the community of faculty conducting collaborative research and teaching.

Thanks to Marsha M. Huber, Associate Professor of Accounting at Youngstown State University, who served once again as the Chair of FASTCA-19.



Presentations at this year's FASTCA-19 Workshop



2019 Annual Meeting Videos Available Online

Did you miss a speaker at this year's Annual Meeting? Couldn't be at two sessions at one time? Video content from the 2019 Annual Meeting in San Francisco is available online from selected sessions, plenaries, lunches, and the Strategic and Emerging Technologies Section Transformative Technology pre-conference workshop.

Videos hosted by the American Accounting Association have been authorized by their respective presenters / rightsholders. Access to presentation video content from the 2019 Annual Meeting is a member benefit that we hope you find useful.

To access the videos from the 2019 Annual Meeting, visit

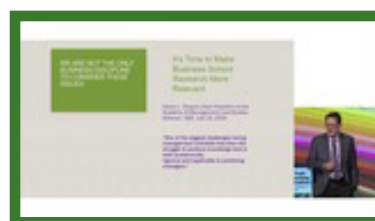
<https://aaahq.org/Meetings/2019/Annual-Meeting/Video-Gallery>

Once you click on a thumbnail of the video you wish to view, you will have to log in with your AAA username and password.



2018-2019 AAA President Marc Rubin welcomed everyone to the Monday morning opening Plenary session.

Author Bertice Berry presented "Finding Your Purpose" at the Tuesday luncheon.



2019-2020 AAA President Terry Shevlin presented "Top 10 Myths of Academic Accounting" at the Wednesday luncheon.

24th Annual Ethics Research Symposium Recap

Approximately 60 national and international academics and professionals attended and participated in the all-day 24th Annual Ethics Research Symposium held on Sunday, August 11 in downtown San Francisco. The Symposium encourages thoughtful research on the ethical applications of teaching, practice, and/or business that ultimately benefit the individual, organizations, and society. This year's Symposium featured a variety of interactive sessions related to accounting ethics research, teaching accounting ethics, and professional responsibility and ethics.

Sunday's opening session featured an interactive panel on Engaging Students in Ethics Education. Professors Patrick T. Kelly, Joan Lee, and Dawn W. Massey discussed objectives of accounting ethics education, including the "why" and "how" of teaching ethics. Panelist topics included identifying ethical decision models to apply in various contexts, how reflection papers can improve student engagement, the importance of ethical leadership and moral exemplars, and why emphasizing students' personal experiences can make a difference in understanding ethical judgment and decision making. For the remainder of the morning, participants chose from a variety of interdisciplinary sessions including fraud, corporate governance, artificial intelligence, auditing, managerial accounting, governmental accounting, corporate social responsibility, and education.

At the Accounting Exemplar Luncheon, Professor Patrick T. Kelly presented Professor J. Edward Ketz as this year's Accounting Exemplar Award winner. Professor Ketz has served on the accounting faculty at the Smeal College of Business at The Pennsylvania State University since 1981, and has authored and edited 17 books as well as numerous articles in the field of accounting. His projects focus on the evaluation of corporate disclosures and measurements and ethical practices of managers and directors. Professor Ketz's luncheon speech included discussions on a variety of ethical dilemmas ranging from Enron to the Penn State football scandal, as well as his approaches to teaching ethics. For his ethics course final project, students form teams that simulate debating various ethical issues about real-world ongoing ("live") ethical dilemmas in a courtroom setting, with accounting partners serving as jury members critiquing the two sides of the debate. Students report the project experience and feedback from experienced accounting professionals as highly instructional and "humbling."



Accounting Exemplar Award recipient J. Edward Ketz with presenter Patrick T. Kelly

After Professor Ketz's speech, we presented Professors Badriya Al Shammakhi (Higher College of Technology, Ministry of Manpower, Sultanate of Oman) and Waymond Rodgers (The University of Texas at El Paso and University of Hull) with the Best Research Paper Award for their paper entitled "Artificial Intelligence Algorithmic Approach in Enhancing Auditors' Fraud Risk Assessment." Professor Rodgers accepted the award on behalf of both authors.

Afternoon sessions included behavioral ethics, taxes, whistleblowing, and environmental, social, and governance topics. The day concluded with a public interest panel session. Catherine Allen, Diane Jules, Rich Kravitz, and Martin Martinoff provided national and international perspectives on the International Ethical Standards Board for Accountants (IESBA) revised code of conduct, state CPA society and NASBA updates, ethical implications of artificial intelligence, auditing and fraud, and how academics can provide feedback to standard-setting boards.

Participants reported positive feedback after the conference. On behalf of the AAA Public Interest Section that sponsors the Symposium, we recognize and appreciate all participants and presenters who attended; reviewers, discussants, and moderators who volunteered their time and expertise; and AAA staff for their continued support. Special thanks also to Stephanie Glaser (AAA), Patrick Kelly (PI Section), and Mitchell Stein (PI Section) for providing the leadership we needed to help make the entire day a success in exploring our research interests and expanding our knowledge of accounting ethics. We look to seeing you at next year's AAA Annual Meeting in Atlanta, GA when we celebrate the Symposium's 25th Anniversary!

Respectfully submitted,

Cassandra Rohland (University of Massachusetts Lowell)
Michael F. Ruff (Northeastern University)
2019 Ethics Research Symposium Co-Chairs

Conference on Teaching and Learning in Accounting (CTLA) 2019 Highlights

The 2019 Conference on Teaching and Learning in Accounting (CTLA) celebrated 12 years of dedication to excellence in accounting education and provided an array of interactive learning opportunities for those passionate about teaching accounting. Attendees from the United States and around the world participated in the sessions and expanded their network by sharing and discussing teaching innovations with others passionate about accounting education.

Faculty Accounting
Best Practices Collaborate
Excellence Mentoring
Engaging Assessment
Pedagogy Teaching
Learning Empowering
Technology Strategies Emerging Topics
Research Supportive Community



The conference started Saturday morning with the plenary speaker, Dr. James Lang, author of “Small Teaching Lessons from the Science of Learning,” sharing and demonstrating simple, quick activities that educational research has shown to improve student learning. After the plenary, Dr. Lang held a concurrent session on “Teaching Distracted Minds” and discussed the challenges of teaching students who are digitally connected almost every waking hour, including during class time.

This year’s luncheon session was a panel of practitioners (Joshua V. Azran and Michael Marzelli) and faculty (Kiran Parthasarathy and Ellen Terry) who spoke about why accounting educators should care about blockchain. Lunch also included the presentation of awards to the 2018 winners of the Bea Sanders/AICPA Teaching Innovation Award (Markus Ahrens and Cathy Scott), the George Krull/Grant Thornton Teaching Innovation Award (Lynnan Mocek and Veronica Paz), the Mark Chain/FSA Teaching Innovation Awards (Craig White), and the Bea Sanders/AICPA Teaching Innovation Honorable Mention Award (Wendy Tietz and Tracie Miller-Nobles). In the afternoon, the award winners presented their teaching innovations during the concurrent sessions.

During the day-and-a-half conference, concurrent sessions were held on topics such as using technology in the classroom, developing life-long learning and critical thinking, and engaging students through digital and social media. The interactive teaching and technology roundtable sessions and Effective Teaching Practices poster sessions offered presentations related to specific accounting disciplines, data analytics, and a tour of technology.



Sunday’s keynote speakers were the three 2018 American Accounting Association/J. Michael and Mary Ann Cook/ Deloitte Foundation Prize winners, Robert D. Allen, Marsha M. Huber, and Carol B. Hughes. The award-winning educators shared personal stories, teaching philosophies, and teaching tips.

Throughout the conference, during breaks and social events, attendees enjoyed networking and discussing ideas. By the end of the conference, attendees were motivated to begin the new academic year with energy and exciting new thoughts on teaching.

CTLA’s success is due to the hard work of the many volunteers. We recognize and give a special thanks to the CTLA steering committee: Billie Cunningham, Mfon Akpan, Silvana Blanco, Jennifer Cainas, Kim Church, Yaneli Cruz, Maureen Flores, Carol Hughes, Mary D. Jepperson, Melissa Larson, Brenda Mattison, Nadia Schwartz, Poh-Sun Seow, Glenn Skrubbeltrang, Sandria Stephenson, and Wendy Tietz, as well as the AAA staff including Stephanie Glaser and Susan Crosson. The conference would not exist without all the individuals who shared and inspired us during conference sessions, and to them we offer our appreciation.

Next year’s CTLA conference will be in Atlanta, GA from August 8-9, 2020. There, CTLA’s tradition of sharing teaching ideas, innovations, and materials will continue to inspire those passionate about teaching accounting. We hope you will come, share, participate, and network with other like-minded educators.

Gail Hoover King and Robyn Barrett
2019 CTLA Co-Chairs

Thank You to Our 2019 Annual Meeting Sponsors

AAA Premier Sponsors



AAA Partners



AAA Friends



“Impact the Future: A Conference about the Changing World of Accounting” held by the Northeast Region *Thanks to All for a Very “Impactful” First Meeting!*

The first “Impact the Future: A Conference about the Changing World of Accounting” was held by the Northeast Region in New York City October 4-5, 2019. Many thanks to conference sponsors: Automation Anywhere, McGraw Hill, Manning School of Business at University of Massachusetts Lowell, Tableau, and Wiley. Without their financial support and speaker expertise, this conference could not have been so wonderful!

Impact the Future themed keynotes started the conference on Friday, October 4th. Christine Botosan of the Financial Accounting Standards Board spoke on “Financial Reporting.” Griffin Anderson, a serial entrepreneur who is very knowledgeable about blockchain accounting systems, spoke on “Paradigm Shifts in Accounting Technology.”

(right): Christine Botosan, Khondkar Karim, and Griffin Anderson



(above): Scarlett Xiaotong Song and Khondkar Karim

Three awards were given during lunch. The President of the Northeast Region, Khondkar Karim of University of Massachusetts Lowell, presented the Best Paper Award to Scarlett Xiaotong Song of Boston University for her paper, “Digital versus Traditional Advertising and the Recognition of Brand Intangible Assets.”

Trent Krupa of the University of Connecticut received the Outstanding Student paper award for his paper, “Misaligned Tax Incentives: The Effects of Tax Motivated Dividend Payout Decisions,” from Northeast Region President Khondkar Karim.



(above): Cassy Budd, Mahendra R. Gujarathi, and Yvette Lazdowski

President of the Teaching, Learning and Curriculum (TLC) Section, Cassy Budd of Brigham Young University, Yvette Lazdowski of the University of New Hampshire, and a member of the TLC Awards Committee presented the TLC Section’s Best Paper Award to Mahendra R. Gujarathi of Bentley University and Amitabh Dugar of Bridgeway Capital Management for their paper “Managing Reported Expenses and Accruals Using Carryovers: Accounting Practices in Toshiba’s Visual Products Business.”



(above): Trent Krupa and Khondkar Karim

Besides a traditional Research paper track at the meeting, there were four other tracks that focused on either Doctoral Student-Faculty Interchange (DSFI), Panels, Technology, or Teaching.

The Doctoral Student Faculty Interchange (DSFI) track on Friday was comprised of three 100-minute sessions with the key distinction that all presenters were doctoral students and all discussants were distinguished faculty. Thus, to participate, each school sent a faculty representative that was willing to provide constructive discussion and attend all DSFI sessions. The goal was to provide doctoral students the opportunity to present and receive feedback in a friendly environment, and also to network with faculty and students in the Northeast Region. To this end, all doctoral students and faculty members participating in the DSFI track attended all three of the DSFI sessions. Many thanks to the 12 student submissions and their faculty discussants from Boston University, University of Connecticut, Fordham University, University of Massachusetts Amherst, University of Massachusetts Lowell, Temple University, and Yale University.

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(left and right): Participants of the Doctoral Student Faculty Interchange enjoy networking at the Impact the Future Conference



The Panel track featured several outstanding panels comprised of practice professionals and academics. The “Research Relevance: Impacting the Future” panel was moderated by AAA President Terry Shevlin of University of California, Irvine with panelists Sudipta Basu of Temple University, Baruch Lev of New York University, Shivaram Rajgopal of Columbia University, and Shyam Sunder of Yale University.



(above): Terry Shevlin (far right) moderated a panel featuring Shivaram Rajgopal, Baruch Lev, Sudipta Basu, and Shyam Sunder

The panel “Writing with Impact–Publishing in the Major Professional Accounting Journals: An Editors Panel” was moderated by Alan Reinstein of Wayne State University with editor panelists Christopher Dowsett of *Strategic Finance*, Lynn Rees of *Accounting Horizons*, Anthony Sarmiento of *The CPA Journal*, and Courtney Vien of the *Journal of Accountancy*.



(above): Alan Reinstein (far right) moderated a panel featuring Anthony Sarmiento, Lynn Rees, Christopher Dowsett, and Courtney Vien

The “Emerging Technology Risk Management” panel was moderated by Ann Dzuranin of Northern Illinois University and featured the professional expertise of Manish Chawla of Protiviti, Yosef Levine of Deloitte, and John Mulhall of KPMG.

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The “Sustainability Reporting: Perspectives and Approaches” panel was moderated by Susan Hughes of The University of Vermont and featured the professional expertise of Anita Chan of KPMG, Kristen Sullivan of Deloitte & Touche LLP, and Ian van der Vlugt of Datamaran, Inc., as well as the academic expertise of Suzanne Lowensohn and Elizabeth Sartorelli of The University of Vermont, and Tracey Niemoetko and Moira Mary Tolan of Mount Saint Mary College.

The panel “Technologies Impact on Professional Exams: How the Exams Are Changing” was moderated by Sandra Richtermeyer of University of Massachusetts Lowell and featured panelists Ann Dzuranin of Northern Illinois University, Paul Juras of Babson College representing the Institute of Management Accountants (IMA), Julie Missimore of the Association of Chartered Certified Accountants (ACCA), and Mark Mitchell representing the Association of Government Accountants (AGA) and the Institute of Internal Auditors (IIA).



(above right): Sandra Richtermeyer (far left) moderated a panel featuring Paul Juras, Julie Missimore, Mark Mitchell, and Ann Dzuranin

The Technology track began Friday with Markus Ahrens of Saint Louis Community College and Cathy Scott of University of North Texas-Dallas providing ways to “Level Up Your Teaching Effectiveness with Technology.” After lunch, “Tech Tools ED Talks” demonstrated Counting Software, Instagram, Kahoot, and Virtual Reality by Deniz Appelbaum of Montclair State University, Christine Novak of LeMoyne College, Haylee Beard and Suzanne Abbe of Baylor University, and Mfon Akpan of National Louis University, respectively. Then, Guido Geerts of University of Delaware and Gail Hoover King of Washburn University shared “Practical Guidelines for Designing Your Data Analytics Course/ Curriculum.”

The Teaching track on Friday began with an ED Talks session where short TED-like talks about teaching and learning were given by Rita Green of The University of Memphis “Understanding Learners to Improve Accounting Instruction,” Joseph Foy of CUNY School of Professional Studies and Frimette Kass of Brooklyn College-CUNY “Using Semester-Long Experiential Learning in Accounting Courses,” Ricky Lee Antle and Stanley Garstka of Yale University “Teaching the Cash Flow Statement,” Christa Haifley-Kelson of SUNY at Potsdam “Up in Smoke, Conflicts in Accounting Practices for Legalized Cannabusiness,” Barry Palatnik of Stockton University “Using Excel in Accounting Courses,” and Gail Hoover King and Pamela Schmidt of Washburn University “Visuals for Storytelling: Better Messaging through Data Imagery.” The afternoon sessions included “Blockchain: Bridging the Profession-Education Gap with Instructional Scaffolding” by Kim Church of University of Missouri-Kansas City and a McGraw Hill sponsored session “Incorporating Data Analytics across the Accounting Curriculum” by Katie Terrell and Vernon Richardson of University of Arkansas.

Friday evening there was an hour-long reception for networking and catching up with friends old and new. For example, pictured at right are Northeast Region Program Chair and President-Elect Norbert Tschakert of Salem State University, and Paper Chair Mitchell Franklin of LeMoyne College, who greeted incoming Assistant Paper Chair Christine Novak of LeMoyne College and Philip Sookram (a first-time attendee) of Saint Peter’s University.



Saturday morning’s Technology track sessions included David Wood and Ann Dzuranin speaking on “Robotic Process Automation—What, How, When, and Where?” and cases using data analytics by Christine Cheng of The University of Mississippi and

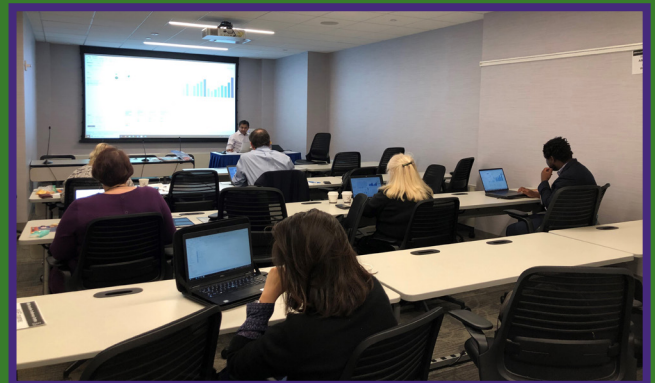
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Anu Varadharajan of KPMG speaking about “Using Data Analytics to Evaluate Tax Policy Implications of Migration Patterns (Alteryx)” and Kathleen Bakarich of Hofstra University speaking on “Utilizing New Measures and Tools to Analyze Not-for-Profit Performance (Tableau).”

Saturday morning’s Teaching track sessions included “Guidance for Incorporating Critical Thinking in Your Accounting Classroom” by Susan Wolcott of CPA Canada, cases by Devon Baranek of Rider University “Fresenius Medical Care: A Case Study on the Foreign Corrupt Practices Act” and Tawei (David) Wang of DePaul University “An Interactive Fraud Detection Simulation Case Using Tableau,” and two sessions by Cassy Budd of Brigham Young University and Karen Osterheld of Bentley University “Finding and Developing Your Inner Teacher” and “Practical Techniques for Course Management: Student Learning, Presentation and Facilitation Skills, Academic Integrity, and Your Questions.”

The conference was preceded on Thursday afternoon by a “Transitioning to Faculty Workshop” for professionals considering an academic position. The workshop began with a panel of practitioners who are now academics. Many thanks to Lynn Schwartz of University of Massachusetts Amhurst, Jerry Maginnis of Rowan University, Len Pepe of Bentley University, Troy Lewis of Brigham Young University, and Lisa Beaudoin of the Institute of Management Accountants. They discussed how to make the decision to become an academic, how to find a position, and what were the biggest challenges they faced along the way. The workshop then focused on strategies for success: setting course expectations, the first day of class, and how to engage students. After a break, the strategies for success continued and focused on planning a course (textbooks, syllabus, exams, grading, and class activities) and how class presentations differ from professional presentations. A lively Q&A concluded the afternoon workshop. Many thanks to Cassy Budd of Brigham Young University and Karen Osterheld of Bentley University for organizing the workshop.

The conference was followed on Saturday afternoon with several very popular hands-on workshops: “Fast Track RPA with Automation Anywhere Technology” by Jon Stueve of Automation Anywhere, “Introduction to Tableau Desktop” by Amir Vastani of Brilliant Associates, and “Integrating Data Analytics into Your Accounting Courses” by Guido Geerts of the University of Delaware and Kim Church of the University of Missouri-Kansas City. Participants used their own computers to upgrade their technology skills and gather course materials to refresh their courses.



Due to the success of this national meeting hosted by a region of AAA, there will be additional “Impact the Future Conferences” during Spring 2020. Look for the announcements to submit and/or attend these peer-reviewed opportunities to share and become inspired by the changing world of accounting!

Thank you to our sponsors...



Upcoming AAA Meetings

2019-2020 Membership Year

AAA meetings provide fantastic opportunities for members to network, learn from peers, share ideas, and take ideas back to the classroom. Our meetings provide you with the chance to present papers, earn valuable Continuing Professional Education (CPE) credits, and invigorate your teaching techniques! Plan on attending an AAA meeting this upcoming membership year.

January 9-11, 2020

2020 Management Accounting Section Midyear Meeting

Houston, TX

January 16-18, 2020

2020 Auditing Section Midyear Meeting

Houston, TX

January 23-24, 2020

**2020 Financial Accounting and Reporting Section
Midyear Meeting**

Nashville, TN

January 23-25, 2020

**Joint Midyear Meeting of the AIS, SET, and International
Sections**

Orlando, FL

February 7-8, 2020

2020 APLG/FSA Annual Seminar

Long Beach, CA

February 27-29, 2020

2020 American Taxation Association Midyear Meeting

Fort Worth, TX

March 5-6, 2020

2020 Forensic Accounting Research Conference

Washington, DC

March 6-7, 2020

**2020 Government and Nonprofit Section Midyear
Meeting**

Houston, TX

March 11-14, 2020

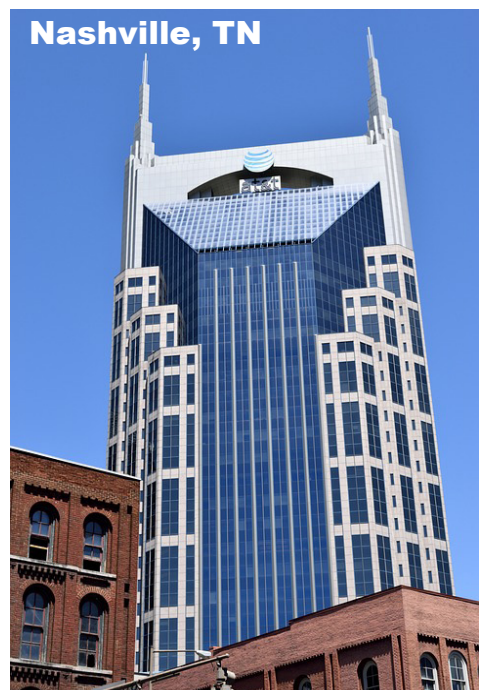
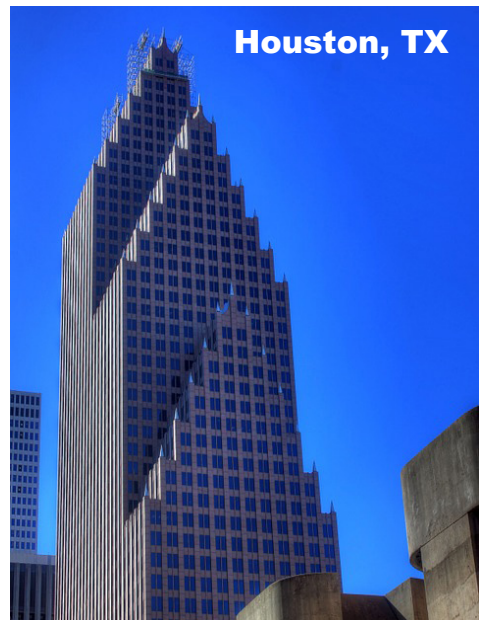
2020 Southwest Region/FBD Meeting

San Antonio, TX

March 26-28, 2020

**2020 Impact the Future Conference held by the
Southeast Region**

Charlotte, NC



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March 27-28, 2020
2020 Joint Conference and Doctoral/Early Scholar Consortium of the PI and GIWB Sections
Washington, DC

April 23-25, 2020
2020 Impact the Future Conference held by the Western Region
Los Angeles, CA

May 7-9, 2020
2020 Mid-Atlantic Region Meeting
Baltimore, MD

May 14-16, 2020
2020 Ohio Region Meeting
Cleveland, OH

June 8-11, 2020
2020 Intensive Data and Analytics Summer Workshop III
Orlando, FL

June 24-27, 2020
The Eighth International Conference of the *Journal of International Accounting Research*
Taipei, Taiwan

August 7-12, 2020
2020 Annual Meeting
Atlanta, GA



Washington, DC



Atlanta, GA

Did You Know...

You can find AAA press releases for articles appearing in the AAA journal collection online at <https://aaahq.org/Outreach/Newsroom> under the heading “Latest Press Releases.” You can also find “AAA in the News” on the same webpage. The “AAA in the News” features articles in global publications such as *Wall Street Journal*, *The New York Times*, *Economia*, *Accounting Today*, *Político*, *Thomson Reuters*, and more.

We also feature the “AAA in the News” press mentions on the AAA Facebook page. If you haven’t found us on Facebook, search for us using our username: @aaahq.org. While you’re there, “Like” our page or drop us a line!



2019-2020 AAA Membership Renewal

Have YOU Renewed Yet?

We are currently accepting renewals for the 2019-2020 member year. From fewer than 100 accounting professors in 1916, AAA has grown to over 7,000 members in more than 75 countries. The AAA's many resources serve you as a scholar, educator, or practitioner. Above all, AAA membership brings you networking opportunities with colleagues from around the world, plus exposure to exciting new initiatives.

2019-2020 Membership Dues:

- Full Member - \$345
- Two-Year College Member - \$90
- Student Member - \$100
- Life Membership* - contact our Membership Team for more information



**It's time to RENEW
your membership!**

Members may also opt to receive print copies of AAA journals for an additional cost:
The Accounting Review - \$80, *Accounting Horizons* - \$45, *Issues in Accounting Education* - \$45
Members can also choose from among 17 Sections and belong to one of 7 Regions.

Sections & Regions

The AAA offers members the opportunity to exchange expertise in 17 different interest Sections and to gather together at yearly meetings and conferences. Membership to Sections is optional and available to all AAA members. Most Sections also have journals where members can have their work published. There are 7 different geographical Regions, with each holding yearly meetings that offer members the chance to present papers, gain valuable teaching and research knowledge, and have great networking opportunities.

AAA Journal Collection and the Digital Library

Your AAA membership dues include an electronic subscription to all three



AAA online journals: *The Accounting Review*, *Accounting Horizons*, *Issues in Accounting Education*, and many Section online journals. All electronic journals are searchable and downloadable through the Digital Library. Members have complimentary online access to prior years of additional content while they subscribe.

Meetings and Continuing Professional Education (CPE) Credits

The AAA offers numerous meetings throughout the year that offer members the chance to earn valuable CPE credits at affordable prices. Whether you attend a Section or Region Meeting, the AAA Annual Meeting, or one of our special topic meetings such as Blockchain Technology or Data and Analytics, AAA meetings allow you to network and connect with colleagues from around the world. Our meetings help drive the exchange of new and exciting ideas and insights! You can also increase your visibility in the community by participating in a meeting as a volunteer, or in a role as a meeting discussant, reviewer, or moderator.

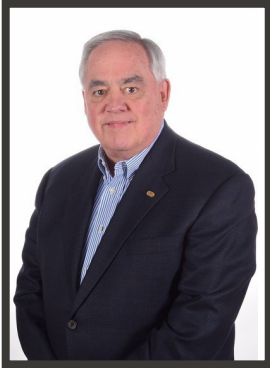
AAA's Career Center

As a member of the AAA, you have access to the Career Center's unparalleled selection of jobs—over 200 are currently listed. Members can post their resumes for free to gain exposure to top recruiters in the academic world. The Career Center at the Annual Meeting (CCAM) is the AAA's most encompassing recruiting event. In 2020, the CCAM will bring candidates and recruiting institutions from across the world together to make career connections. Our services make job recruitment effective and efficient, at affordable prices, for both recruiting institutions and candidates alike. In December, the AAA also hosts the Accounting PhD Rookie and Recruiting Camp in Miami, which is a two-day forum for faculty and recruiters to meet and network with Ph.D. candidates, attend research presentations by job-seeking candidates, and conduct interviews.

If you have any questions about your membership renewal, please contact our Membership Team at info@aaahq.org or by phone at 941-921-7747.

* Life Membership is for a member who has been a member for 40 years. For more information, please contact Pat Stein by phone at 941-556-4102 or email pat@aaahq.org.

William (Bill) Ezzell Scholarship



Bill believed that the best way to encourage the next generation of CPAs was to put educators in the classroom with relevant and recent real-world experience. The AICPA Foundation created the William (Bill) Ezzell Scholarship to honor his passion and continue his legacy by providing financial assistance to CPAs pursuing their Ph.D.

The scholarship provides a one-time annual award of \$10,000 to five outstanding accounting Ph.D. candidates who demonstrate significant potential to become mentors for the next generation of CPAs.

Program Eligibility Requirements

Eligible applicants must meet the following criteria:

- CPA required
- Minimum three years of professional accounting experience, with a portion of that experience being within the last three years at the time of enrollment
- U.S. citizen or permanent resident (green card holder)
- Earned an undergraduate or master's degree in accounting
- Either:
 - GMAT score of 650 or higher or an equivalent GRE score (must be less than five years old)
 - In the second year of and in good standing within current Ph.D. program
- Intend to teach and research at a U.S. AACSB accredited university upon graduation
- Have either:
 - Applied to a full-time accounting Ph.D. program and are awaiting word on acceptance
 - Received acceptance into a full-time accounting Ph.D. program
 - Matriculated in a full-time accounting doctoral program and are pursuing appropriate coursework

NOTE: Association, AICPA, and CIMA staff and their family members are not eligible to receive this scholarship.

Application Process

To view the online application and a list of application materials and requirements, visit <https://thiswaytocpa.com/education/scholarship-search/BillEzzellScholarship/>

Applications will be accepted from **December 1, 2019 through March 1, 2020.**

To Make a Contribution

If you would like to make a donation to support this scholarship, please send a check* to:

AICPA Foundation
220 Leigh Farm Road
Durham, NC 27717

**Please make your check payable to the AICPA Foundation and note in the memo line or an attached letter that the donation is for the William (Bill) Ezzell Scholarship Fund. At this time we are unable to accept designated gifts online or over the phone.*



2020 Annual Meeting Call for Submissions Open

“Stronger Together”

Please join us in Atlanta, GA from August 7 through August 12, 2020 for the Annual Meeting and Conference on Teaching and Learning (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.), however, it is recommended to use your AAA login. 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: **Tuesday, January 7, 2020**

Papers are sought for presentation on topics of interest to accounting researchers, educators, and practitioners. Submissions are made by section/topic area. NOTE: To ensure the quality of submissions and to support the technology costs related to the meeting, there is a non-refundable submission fee of \$50. The fee is required and must be paid before submitting a paper in this category. If submitting more than one paper, you may pay for all at one time. Please follow instructions on the Submission payment form. 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: **Tuesday, January 7, 2020**

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 (CPE Sessions)—Submission Deadline: **Tuesday, January 7, 2020**

Opening the engaging pre-meeting format, these full- and half-day workshops provide opportunities for in-depth attention and study of more complex issues and topics across a wide range of areas of interest in Accounting education, research, and practice. These sessions will be held on Saturday, August 8 and Sunday, August 9, 2020.

The Conference on Teaching and Learning in Accounting (CTLA)—Submission Deadline: **Wednesday, February 5, 2020**

Designed for new and experienced faculty looking for opportunities to share best practices, refine teaching talents, and perfect their craft in teaching Accounting, submissions are invited for this annual pre-meeting conference. Submissions are welcome from the wide range of approaches and content in Accounting education. This conference will be held all day Saturday, August 8 and during the morning on Sunday, August 9, 2020.

25th Annual Ethics Research Symposium—Submission Deadline: **Wednesday, February 5, 2020**

Colleagues engaged and interested in research and teaching related to Ethics are invited by the Public Interest Section of the American Accounting Association to submit papers, cases, and panel session proposals for presentation at the 24th Annual Ethics Research Symposium to be held on Sunday, August 9, 2020. Contributions from members of all AAA Sections are invited.

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Interactive Sessions

These sessions are presented in a shared interactive forum for the 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. NOTE: Authors may submit to both of these sessions; however, they should not submit the same presentation to both sessions.

Effective Learning Strategies Interactive Session (ELS)—Submission Deadline: Thursday, April 2, 2020

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: Thursday, April 2, 2020

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 proposal that will bring ideas currently outside Accounting to the attention of Accounting scholars.

Faculty-Student Collaborations in Accounting-FASTCA-20—Submission Deadline: Wednesday, May 13, 2020

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; and (3) Practice: Students and faculty working together to solve a real-world problem. These sessions will be held on Wednesday, August 12, 2020.

Global Emerging Scholar Research Workshop—Submission Deadline: Wednesday, May 13, 2020

The American Accounting Association Global Emerging Scholars Research Workshop will be held on Sunday, August 9 in conjunction with the 2020 AAA 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.

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 proposal for the 2020 Annual Meeting, please consider “giving back” to the community by volunteering to serve in one or more of these roles.

**Learn more about submissions and volunteering at
<https://aaahq.org/Meetings/2020/Annual-Meeting/Submissions>**

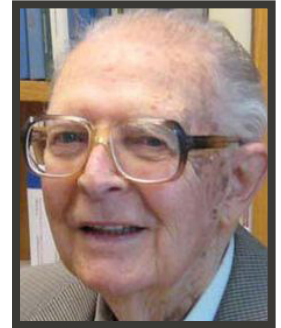


ATLANTA 2020
STRONGER TOGETHER
American Accounting Association Annual Meeting
and Conference on Teaching and Learning in Accounting

In Memoriam

Richard Victor Alvarus Mattessich

(August 9, 1922 - September 30, 2019)



Richard Mattessich (known by many as Ricco) was born on August 9, 1922 in Trieste, and died on September 30, 2019 in Vancouver. Trieste had just been annexed by Italy after the dissolution of Austro-Hungarian Empire. He grew up in Vienna, and in 1940 he graduated as a Mechanical Engineer (a secondary school degree). In 1944 he completed his studies *summa cum laude* as a Diplom-Kaufmann (a graduate in business) from the Hochschule für Welthandel, today the Wirtschaftsuniversität Wien (Vienna University of Economics and Business). A year later, he was awarded the degree Doktor der Wirtschaftswissenschaft (Dr.rer. pol. – doctor of economic sciences) *magna cum laude* from the same institution.

From 1945 to 1947, Ricco held a research post at the Austrian Institute of Economic Research, Vienna, and then for five years a teaching position in commerce at the Institut auf dem Rosenberg in St. Gallen, Switzerland. After marrying his beloved Hermi in 1952, he emigrated to Canada, where, after working for a year at an insurance company in Montréal, he spent five years at Mount Allison University, New Brunswick, where he became professor of commerce and economics. From 1958 to 1967, following one year in a visiting position, he served as a tenured associate professor in the School of Business Administration at the University of California, Berkeley. From 1966 to 1967, he simultaneously held a chair in economics at the Ruhr-Universität Bochum, in Germany, but left to become professor of accounting at The University of British Columbia, occupying the Arthur Andersen & Co. Chair during the final seven years, and becoming emeritus in 1987. Along the way, he received a great many awards and distinctions, including four honorary doctorates, and was a visiting professor at universities in Austria, Italy, Japan, New Zealand, Spain, and Switzerland. He held Italian citizenship from birth to 1970, when he acquired Canadian citizenship; in 1976, he also acquired Austrian (dual) citizenship.

Over a career spanning over 60 years, Ricco wrote or edited some 20 books and wrote more than 60 contributions to books and proceedings and in excess of 100 journal articles, many of which have plumbed the foundations of accounting theory and the accounting discipline. His immense output of scholarly research, in German and English, has been nothing less than phenomenal in its breadth and depth. Among his most notable works in English have been *The Constellation of Accountancy and Economics* (1956); *Towards a General and Axiomatic Foundation of Accountancy* (1957); his epic treatise, *Accounting and Analytical Methods* (1964); *Methodological Preconditions and Problems of a General Theory of Accounting* (1972); *Critique of Accounting* (1995); and *Two Hundred Years of Accounting Research* (2008), which surveyed personalities, ideas, and publications in 20 countries. In *Accounting and Analytical Methods* and its companion book, *Simulation of the Firm through a Computer Program* (also 1964), Ricco anticipated by almost two decades the creation of computerized spreadsheets (which became popular only after the advent of micro- and desk-top computers in the 1980s). Finally, in 2013 he completed his book on *Reality in Accounting: Ontological Explorations in the Economic and Social Sciences*. Numerous of his writings have been translated into other languages.

Ricco's leanings have mostly been philosophical, historical, and comparative—qualities that are amply on display in so many of his important writings.

Hermi, his wife of 60 years, died on December 4, 2012 after a long illness.

(written by Stephen A. Zeff)



**American
Accounting
Association**

Thought Leaders in
Accounting

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Email: info@aaahq.org

Mailing Address:

9009 Town Center Parkway
Lakewood Ranch, FL 34202

Calls for Submission:

The Eighth International Conference of the *Journal of International Accounting Research* - Submission Deadline: January 31, 2020



Issues in Accounting Education:

Diversity and Inclusion in Accounting Education - Submissions will be accepted between January 1, 2020 and December 1, 2020

Journal of Forensic Accounting Research:

Non-Fraud Research in Forensic Accounting - Submission Deadline: December 21, 2019

Behavioral Aspects of Forensic Accounting - Submission Deadline: August 20, 2020

Digital Forensics - Submission Deadline: March 21, 2021

Fraud Research in Forensic Accounting - Submission Deadline: March 21, 2021

Journal of Financial Reporting:

Pre-Approved Re-Examinations (p-rex) - Submission Deadline: Open indefinitely

Journal of Management Accounting Research: Special Interest Forum on Managerial Accounting for Decision-Making and Planning - Submission Deadline: October 12, 2020

You can view all Calls for Submission online and see full submission details and instructions at <https://aaahq.org/Research/Calls-for-Submissions>.