



# Accounting Education News

## We Celebrate a Successful Return to In-Person Meetings

After 19 months of holding virtual-only events, we are thrilled to be able to hold in-person Meetings once again! This October, three in-person Section Meetings – Accounting Behavior and Organizations, Diversity, and Teaching, Learning and Curriculum – were met with great success. With COVID safety protocols in place, the meetings were successful and pave the way for future engaging and successful AAA conferences in January 2022 and beyond! The AAA Professional Staff and members are excited to be back together once again for networking and learning opportunities.

In this issue, you can read more about the Fall 2021 meetings, as well as view information about upcoming in-person meetings for 2022. You will also find information inside about the Call for Submissions for our 2022 Annual Meeting, which will be held in San Diego, CA from July 29 - August 3, 2022.

*We look forward to seeing you all “live” at an upcoming 2022 meeting!*



*San Diego, CA*

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# Welcome from the 2021-2022 AAA President

## *Growing Our Impact*

Given the high and growing costs of higher education, it is imperative that we find ways, as accounting educators, to grow the impact we have on our students and the broader society that pay for our services. Students and their supporters rightfully question the value proposition of higher education. I invite us to do the same. In the next few paragraphs, I plan to discuss ideas for increasing our impact through research and teaching.

One key driver of the high cost of education is the cost of research. Have you ever wondered the average cost of creating an A-level journal article? Faculty from the Wharton School of Business made an estimate. According to Terwiesch and Ullrich (2014), the cost of creating an A-level journal article is \$400,000. Higher education is expensive, and a key driver of that cost is research. I'm not saying that research is too expensive. I am saying that because research is so expensive, it's important that it adds real value to society.



Robert D. (Bob) Allen  
2021-2022 AAA President

I have a great deal of respect for accounting scholars and their work. I value our existing research and appreciate the hard work and dedication required to produce high-quality research. With that said, I do have some questions. Is our definition of high-quality scholarship becoming more narrow, perhaps to the point that it is becoming less, rather than more, relevant to society? Are there ways that we can expand our definition of high-quality scholarship in a way that adds greater value to society? Are we doing our best to explore research topics that matter to the future of society?

There are various societal problems of high importance to the public. For example, unaffordable and inaccessible health care, sustainability, the high cost of higher education, the human and financial costs associated with those who experience homelessness, and the record-high debt of the U.S. federal government are all examples of complex, multidimensional problems of high societal importance.

All these problems include financial complexities that could be addressed by accounting scholars. Carefully planned and well-executed research on these and other important topics can lead toward solutions to these problems. With our serious commitment to research and the scientific method, we can make a difference toward developing effective solutions to difficult problems. High-quality, relevant research can and should benefit our society. It should matter in the academy. We have an opportunity and an obligation to grow the value of our research contributions.

I recognize that there are impediments that keep scholars from pushing boundaries in their research. The pressures of promotion and tenure make it a challenge for those beginning their academic careers. Tenure requirements are very challenging to meet. Scholars must produce high-quality research with sufficient impact—typically measured by citation counts. Citation counts are an indication that research makes a difference to other scholars. Citation counts are an important measure of impact. But is it sufficient to contribute to the work of other scholars without contributing to broader societal issues? Can we identify other metrics, besides citations counts, that would help measure societal impact? Should citation counts be the best indication of research impact?

I like the analogy of research publications as bricks. As researchers, we are brick makers. It is important that the output of brick makers be respected by other brick makers. Peer review, publication standards, and citation counts do matter and should matter. But what if the primary focus of a brick maker was to garner the attention of other brick makers? Does it make sense for brick makers to

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produce bricks without consideration of the perspective of bricklayers or their customers who purchase and live in these bricked homes? Does it make sense for brick makers to produce bricks that are seldom purchased or used in actual construction projects? Responsible Research in Business and Management is an organization dedicated to inspiring, encouraging, and supporting credible and useful research in the business and management disciplines. I invite you to be aware of this organization and its activities.

I'd like to now talk about growing our impact as accounting educators. Teaching is a privilege and a great opportunity, but also comes with a great deal of responsibility. "Our students are often at the crossroads of their lives, making important decisions that will shape their futures. Some students do not recognize their potential greatness. They have aspirations but wonder if they have what it takes to meet their goals. We are in a position of influence to help them move forward with greater confidence" (Allen, "Winter Oak," *Issues in Accounting Education*, 2019, Vol. 34 (2), p. 11).

I have found it helpful in my own teaching to learn from successful educators. Don Wygal, David Stout, and Billie Cunningham have made it easy for me to do periodic, quick self-evaluations of my teaching and to identify what I want to work on next to improve. Their work, published in *Issues in Accounting Education* (2015 and 2017), identifies six factors related to perceived excellence in teaching. These include fostering a friendly, comfortable, respectful classroom environment, being student focused, being well prepared and organized, preparing students for the accounting practice environment, being passionate, enthusiastic, and dedicated, and creating a clear yet challenging course environment (Wygal and Stout, 2015). There are always new ways to improve on these dimensions.

Do you have the goal of continuous improvement in your teaching? Joe Hoyle, winner of the 2015 AAA/ J. Michael and Mary Anne Cook/Deloitte Foundation Teaching Prize, works each year to be a little better than last year. I once heard him say that he works very hard to get 5 percent better each year. He doesn't start from scratch every year. He's going for 5 percent improvement. Steady improvement can make a huge difference over time. I invite you to learn from winners of the Cook Prize. *Issues in Accounting Education* annually summarizes the teaching philosophies and accomplishments of the Cook Prize Winners.

The opportunities to learn from resources on the internet have expanded exponentially in recent years. There are many new ways, besides coming to campus, that a motivated individual could learn similar content on the internet and elsewhere. Some accounting firms are exploring, and some may already offer, low-cost credit hours for their interns and new hires. If we are too expensive and unresponsive to the needs of the marketplace, more substitutes for our services are likely to emerge. It is important that our accounting curricula be up to date and relevant. One of our primary competitive advantages as college and university educators is a more direct opportunity to find connections that add value to our students to help them along in their careers.

I invite you to consider this question: "Am I doing my best to establish meaningful connections with my students that add value to their education and future careers?" If we fall short in our teaching, if we fail to foster a friendly, comfortable, respectful classroom environment that is student focused, if we are not well prepared and organized and do not prepare students for the accounting practice environment with passion and enthusiasm, then why should students continue to pay the high cost of a college or university education when they can learn similar content elsewhere?

In conclusion, I invite us all to consider: How can I make a greater difference in my research? How can I make a greater difference in my teaching? How can I grow my influence on society? How can I add greater value? Our ability to continue as a profession of accounting educators depends upon each one of us adding value. I am confident that members of the AAA are up to the challenge.

Regards,



Bob Allen  
2021-2022 AAA President

# Letter from the Chief Executive Officer



Yvonne L. Hinson  
Chief Executive Officer

Welcome to our Fall 2021 *Accounting Education News* newsletter. I completed my first year here at the AAA in September and am very much enjoying my role, working with the large number of volunteers and the AAA headquarters team! Thank you to those who have reached out during this year to share your thoughts and ideas. We are consistently working to bring you more value for your membership.

The headquarters team, working with volunteer leadership, has been busy executing the Fall in-person and virtual meetings and planning for the Spring and Summer 2022 meetings, as well as the 2022 Annual Meeting. We want to thank those attendees at our Fall in-person meetings for their diligence in following our COVID protocols. We had fun being back

together and networking face to face again!

Our 2021 virtual Annual Meeting and CTLA were a success! We had over 2,100 attendees and our new meeting platform received rave reviews. We are excited to find future uses for this platform; we even had another organization reach out and use it for an international meeting for their members.

I do want to make you aware of something new that will improve our member services. We are currently installing a new Association Management System. We thank you for your patience in advance as we roll this out in early 2022. Once it is fully integrated, you will receive a message when you log into the system to “update your profile.” We encourage everyone to do this as soon as possible, as this will help us better serve you. We will send further messaging around this when it is active.

I hope that you have had a chance to read our Diversity, Equity, Inclusion, and Belonging (DEIB) update in this newsletter. If you have, you will see that we continue to work toward our goal of an inclusive community. As also mentioned, the AAA Board met right before the Diversity Midyear Meeting to continue to work on our vision, goals, and priorities. We appreciated having Diversity Section Leadership join us for part of the discussion. The draft vision that we are currently working with states: “The AAA promotes and supports a culture of belonging, mutual respect, and diversity where the contributions of all members are recognized and valued.” The Board also voted to change our “Community” shared value to “Inclusive Community” and updated the definition. You can find this on our [website](#), which has already been updated. The AAA will soon be posting a full-time position for a Director of DEI to support us and guide us in fulfilling our vision. I look forward to updating you as this search progresses.

Our membership numbers are currently running ahead of last year, and we continue the marketing efforts I mentioned in our Summer 2021 newsletter. We are seeing new members join who have never been a part of our community. We look forward to welcoming them as they begin to attend meetings and utilize our many resources.

We continue to hold monthly focus groups with our members. Thank you to all who have attended, and we welcome any others who would like to attend. We learn so much from you and it does better help us in identifying resources that can meet your needs.

Karen Osterheld, our Senior Director of the Center for Advancing Accounting Education, and her volunteer committee are busy planning the next Intensive Data and Analytics Workshop to take place May 23-26, 2022. This workshop will have expanded features this year for attendees, so stay on the

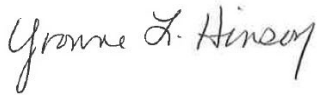
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lookout for more information. Karen also continues to hold the extremely popular weARE series that includes free CPE. We have received tremendous feedback on these and they are here to stay! Please let Karen know if you have ideas for this series. She is currently booking into April 2022.

Please feel free to continue to reach out to me directly at any time. I want to hear from you and learn from you. You can reach me at [Yvonne@aaahq.org](mailto:Yvonne@aaahq.org).

Regards,



Yvonne L. Hinson, PhD, CPA (NC), CGMA  
Chief Executive Officer

## Diversity, Equity, Inclusion, and Belonging (DEIB)

Beginning in Summer 2020, the AAA started a journey to become an organization that promotes and supports a culture of belonging, mutual respect, and diversity where the contributions of all members are recognized and valued. These efforts will help us truly become “Thought Leaders in Accounting” and provide great benefit to the accounting academy and profession.

In Fall 2020, we formed a Diversity, Equity, and Inclusion (DEI) Task Force that, in Spring 2021, provided the Board with a set of recommended actions to support this goal. For the composition of the Task Force and their recommendations, see the **DEI Task Force document**. In response, the Board and Management Team have taken a number of actions and are planning more. Although not exhaustive, the following paragraphs describe several major initiatives.



**Governance** - In May 2021, the Board appointed an Interim Board Director focusing on DEI (re-purposing a board seat vacated by a retirement). Dr. Matthew Anderson, Michigan State University, began a one-year term that completes the term of the retired board member. Next year, the members will elect a Director focusing on DEI for a full three-year term following the normal election protocol. In Fall 2021, a new AAA volunteer DEI Committee held initial meetings to discuss their charge and identify short-term priorities for action. We are also planning on adding a full-time professional staff Director of DEI. Our goal is to embed DEIB governance in the organization that will continue beyond individual volunteer leader terms.

**Board and Professional Staff Training** - In May and June 2021, the Board and professional staff completed DEI training specifically designed for AAA. During this process, the Board agreed to add “belonging” to our diversity, equity, and inclusion work. Based on the positive response to the training, AAA CEO Yvonne Hinson is preparing a longer-term plan for member training.

**Strategic Planning** - In July 2021, the Board began a strategic planning process that is continuing this Fall. The Board met for a day and a half prior to the Diversity Section Midyear Meeting to work on our DEIB vision, goals, and strategic priorities. One of our priority goals is to make a thorough assessment of our own policies and processes to identify and remove systemic barriers to success across our association.

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**Web Resources** - Another major undertaking this year was the design, care, and feeding of a new DEI web resources page. The purpose is to transparently communicate our progress on taking concrete actions to realize our DEIB vision and to provide a variety of internal and external learning resources related to DEI. The web resources page is filled with a variety of materials including featured books, videos—such as plenary speakers and panels on addressing racial disparities in accounting and on how to lead a virtual classroom inclusively—learning materials, and DEI Spotlights on individuals who have been at the forefront of making a difference. In most months, we highlight one under-represented minority group in accordance with established diversity calendars. This year we have added material to celebrate Black History in February, Asian Pacific Americans in May, LBGTQ+ in June, Hispanic/Latinx in September/October, and Native Americans in November. We encourage all members to visit the DEI web page frequently at <https://aaahq.org/DEI>. We welcome any suggestions for material that would help us on our journey to be an organization where we can all flourish and achieve our organization's vision of being Thought Leaders in Accounting.

The Board and Management Team recognize that realizing our vision of being an organization that promotes and supports a culture of belonging, mutual respect, and diversity where the contributions of all members are recognized and valued is complex and requires hard work and dedication. We are committed to action over both the short and longer term.

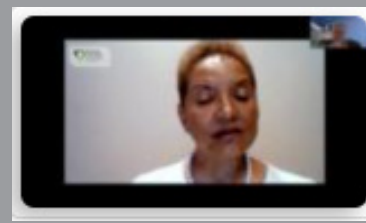
## Thank YOU for a Successful 2021 Virtual Annual Meeting!

We extend our sincere thanks to all of our members, speakers, sponsors, and exhibitors who helped to make the 2021 Virtual Annual Meeting another success! The 2021 Annual Meeting had over 2,100 attendees and 22 partner sponsors.

The Annual Meeting Platform for 2021 featured:

- 100% live, interactive rooms for all panel, research, and paper sessions.
- Daily session timing that allowed for global member participation from a variety of time zones.
- Midday Plenary timing to allow for more participation.
- The ability to earn a wide range of valuable CPE credit hours.
- Enhanced Partner/Exhibitor experience allowing live interaction with members.
- CTLA, Pre-Conference Workshops, Ethics Symposium, Poster Sessions, and FASTCA-21.
- Dynamic, daily evening networking lounge where members, partners, Sections, Regions, and Alumni groups were able to meet up face to face and to host events.

*We could not have done this without YOU!*



# 2021 Accounting Hall of Fame Inductions



**Arthur Hazelton Carter**  
(1884-1965)



**David Francis Larcker**



**Sybil Collins Mobley**  
(1925-2015)



**Charles Howard Noski**

At the 2021 Virtual Annual Meeting on Tuesday, August 3, the inductions of the newest members of The Accounting Hall of Fame occurred. Congratulations to **Arthur Hazelton Carter, David Francis Larcker, Sybil Collins Mobley, and Charles Howard Noski**. The Accounting Hall of Fame was originated at The Ohio State University in 1950 (with operations assumed by the AAA in 2017), and previously inducted 106 members over the decades of its activity. We welcome the newest four inductees into The Accounting Hall of Fame!

## Congratulations to the 2021 AAA Award Winners!

At this year's Virtual Annual Meeting, 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/2021>

### **Accounting Horizons Best Paper Award**

Pamela Jeanné Schmidt, Washburn University, Jennifer Riley, University of Nebraska Omaha, and Kimberly Swanson Church, Missouri State University, "Investigating Accountants' Resistance to Move beyond Excel and Adopt New Data Analytics Technology." *Accounting Horizons*, December 2020, Volume 34, No. 4, pp. 165-180.

### **Competitive Manuscript Award**

Xin Zheng, The University of British Columbia, "A Tale of Two Enforcement Venues: Determinants and Consequences of the SEC's Choice of Enforcement Venue After the Dodd-Frank Act."

Suzie Noh, Stanford University, "The Effect of Financial Reporting on Strategic Investments: Evidence from Purchase Obligations."

### **Deloitte Foundation Wildman Medal Award**

(sponsored by the Deloitte Foundation)

Trevor S. Harris, Columbia University Business School, Urooj Khan, The University of Texas at Austin, and Doron Nissim, Columbia University Business School, "The Expected Rate of Credit Losses on Banks' Loan Portfolios." *The Accounting Review*, September 2018, Volume 93, No. 5, pp. 245-271.

### **Distinguished Contributions to Accounting Literature Award**

Lawrence D. Brown, Temple University, Andrew C. Call, Arizona State University, Michael B. Clement, The University of Texas at Austin, and Nathan Y. Sharp, Texas A&M University, "Inside the 'Black Box' of Sell-Side Financial Analysts." *Journal of Accounting Research*, March 2015, Volume 53, No. 1, pp. 1-47.

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### **Innovation in Accounting Education Award**

*(sponsored by the Ernst & Young Foundation)*

Vic Anand, University of Illinois at Urbana-Champaign, Josh Herbold, University of Illinois at Urbana-Champaign, Jessen Hobson, University of Illinois at Urbana-Champaign, and Kim I. Mendoza, University of Illinois at Urbana-Champaign, "The University of Illinois Data Analytics Course."

### **Issues in Accounting Education Best Paper Award**

Helen Brown-Liburd, Rutgers, The State University of New Jersey, Newark, and Jennifer R. Joe, University of Delaware, "Research Initiatives in Accounting Education: Toward a More Inclusive Accounting Academy."

*Issues in Accounting Education*, September 2020, Volume 35, No. 4, pp. 87-110.

### **Lifetime Service Award**

Ken Bouyer, EY, LLP.

### **Notable Contributions to Accounting Literature Award**

*(sponsored by the AICPA)*

Jun Dai, Michigan Technological University, and Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey, Newark, "Toward Blockchain-Based Accounting and Assurance." *Journal of Information Systems*, Fall 2017, Volume 31, No. 3, pp. 5-21.

### **Outstanding Accounting Educator Award**

*(sponsored by the PricewaterhouseCoopers Foundation)*

A. Rashad Abdel-khalik, University of Illinois at Urbana-Champaign, and Srikant Datar, Harvard Business School.

### **Outstanding Service Award**

Brian J. Bushee, Wharton School of the University of Pennsylvania, and Marc A. Rubin, Miami University.



## **CALL FOR NOMINATIONS FOR THE 2022 AAA AWARDS**

The AAA is now accepting nominations for the 2021 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 **Monday, January 31, 2022**

### **Nominate Now for the 2022 AAA Awards:**

- **Competitive Manuscript Award** - for research by AAA members who have earned their PhD between 2017-2021
- **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 2017 to 2021
- **Outstanding Accounting Educator Award** - to recognize outstanding service to the Association other than educational and research contributions
- **Seminal Contributions to Accounting Literature Award** - to recognize seminal research

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



## Robyn Barrett, George O. Gamble, and Cindy Durtschi receive the 2021 AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize

The American Accounting Association (AAA) congratulates Robyn Barrett, George O. Gamble, and Cindy Durtschi as recipients of the 2021 AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize. Robyn Barrett is the recipient of the two-year college award, George O. Gamble is the recipient of the undergraduate award, and Cindy Durtschi is the recipient of the graduate award.

The awards were presented to each recipient in the form of a solid silver medal and a monetary prize of \$27,500 on Monday, August 2 during the 2021 Virtual Annual Meeting. 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 \$27,500 each can be made in the categories of graduate, undergraduate, and two-year accounting degree programs.

### Two-Year College

#### Robyn Barrett, St. Louis Community College

"The instructors/professors I remember are those who discussed how the class would benefit me in the future. They brought real world, current and relative examples to class. My teaching format is centered on this goal. I bring in real-life examples of current events which can stem from news events dealing with fraud, tax or the Stock Market. I share current events, such as *Fortune* Magazine's "Top Companies to Work For" and *Kiplinger's* "Best College Majors." Engaging students on all levels of Accounting is an important goal for me. My greatest joy comes from seeing a student become interested in learning, while having fun."

### Undergraduate

#### George O. Gamble, University of Houston

"Underlying my teaching philosophy is the belief that each person has worth and potential. If handled properly, every human mind can be shaped into a powerful and productive tool that is useful to its owner and to society. I tell students that every new concept that they learn is a building block toward success in their chosen careers. Even a topic that seems mundane can become interesting and significant if it is perceived as part of a bigger picture and that they must remember that 'grades will get you in the door, but it is knowledge that will provide you with professional sustainability.' Furthermore, knowledge, coupled with high ethical and moral standards creates unlimited professional opportunities."

### Graduate

#### Cindy Durtschi, DePaul University

"My approach to teaching comes from an attempt to solve two problems. First, how to keep students interested without a showman's confidence. Second, realizing I was not effectively teaching students because their knowledge failed them when confronted with a real scenario. For example, I noticed my graduate forensic accounting students could correctly list red flags of fraud on an exam yet were unable to recognize those same fraud indicators if they were embedded into accounting transactions or financial statements."

"My focus on the student experience has led me to implement a problem-based learning methodology (PBL) in my classes to place students in scenarios with some, but not all the necessary information; requiring them to employ concepts learned in class, their own research, and ingenuity to problem solve."



Robyn Barrett



George O. Gamble



Cindy Durtschi

## Conference on Teaching and Learning in Accounting (CTLA) 2021 Highlights

The 2021 Conference on Teaching and Learning in Accounting (CTLA) celebrated 14 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.

We hosted our second virtual conference, which was held in early July, separate from the AAA Annual Meeting. The earlier date provided attendees with more time to implement what they learned at the conference into their fall semester courses. Although we once again missed meeting in person, we were grateful to connect virtually through the AAA's user-friendly conference platform.

Throughout the two-day event, attendees participated in concurrent sessions from the following categories: analytics, auditing, course design and modality, CPA exam, diversity and inclusion, engagement, Excel, fraud, games, managerial, professional skills, technology, and virtual reality. Session topics included helping students become successful professionals, embracing diversity and inclusion in the accounting classroom, experiential learning, and applying metacognitive learning theories. Given the pivot to online teaching during the pandemic, there were many sessions on engaging students in the online classroom, fostering meaningful interactions online, and leveraging technology to provide student choice in flex modalities. Finally, many sessions emphasized incorporating emerging technology in the accounting curriculum. Session topics included peer learning in accounting data analytics, teaching RPA, data analytics projects, and using visualizations and dashboards.

During special sessions hosted by the AICPA, award winners shared their teaching innovations.

- 2020 Bea Sanders/AICPA Teaching Innovation Award Winner, Alesha Graves (Asbury University): The Cookie Company Project
- 2021 Bea Sanders/AICPA Teaching Innovation Award Winners, Jennifer Cainas and Juliana M. Kralik (University of South Florida): The Great Accounting Escape
- 2020 Mark Chain/FSA Teaching Innovation Award Winners, Maureen Francis Mascha (Purdue University Northwest), Diane J. Janvrin (Iowa State University), and Laurie Burney (Baylor University): Evaluating a Proposed Balanced Scorecard and Applying Data Analytics to Monitor Police Department Performance
- 2021 Mark Chain/FSA Teaching Innovation Award Winners, Mark Holtzblatt (Cleveland State University) and Kristine Brands (United States Air Force Academy): The Implementation of Inline XBRL (iXBRL) and the IFRS-based XBRL Taxonomy in the EU and U.S.—The Case of SAP SE
- 2020 George Krull/Grant Thornton Teaching Innovation Award Winners, Scott R. Boss (Bentley University), Joy M. Gray (Bentley University), and Diane J. Janvrin (Iowa State University): Cybersecurity Isn't Just for "Techies": Incorporating Cybersecurity into the Accounting Curriculum
- 2020 George Krull/Grant Thornton Teaching Innovation Award Honorable Mention recipient, Christie Novak (Le Moyne College): Finding the Fraudster: A Problem-Based Learning Activity for the Auditing Classroom
- 2021 George Krull/Grant Thornton Teaching Innovation Award Winners, Michael Ozlanski (Susquehanna University), and Suzanne Seymoure (North Central College): Divvying Up Data: A Data Visualization Case

New this year was a Partner Showcase that attendees visited during the breaks. We thank the following partners for their support: AICPA, Becker, Gleim CPA Review, and the IMA.

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: Mfon Jacob Akpan, Connie M. Belden, Jennifer M. Cainas, Mitchell Franklin, Lori Lyn Hatchell, Holly Hawk, Nick McGuigan, Roshelle Overton, Veronica Paz, Joseph Reid, Angela W. Spencer, Eva Maria Ström, Wayne B. Thomas, Richard Walstra, and Amanda White, as well as the AAA staff including Stephanie Glaser and Karen Osterheld, our new Director of the Center for Advancing Accounting Education. 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 conference will celebrate a milestone as the Fifteenth Annual CTLA will be held July 30-31 as part of the AAA Annual Meeting (August 1-3) in San Diego, CA. Jill Mitchell and Richard Walstra are the co-chairs. In 2022, 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. We encourage you to attend and to help us celebrate the tradition of this premiere learning experience for accounting educators as we reflect on the past conferences, and more importantly, inspire each other to prepare students for the future. We look forward to reconnecting in person in 2022!

Wendy Tietz and Jill Mitchell 2021 CTLA Co-Chairs

# Thank You to Our 2021 Annual Meeting Partners

## AAA Platinum Partners



## AAA Gold Partners



The Association of  
Accountants and  
Financial Professionals  
in Business



## AAA Silver Partners



## AAA Bronze Partners



BETA ALPHA PSI  
The International Honor Organization  
for Financial Information Students  
and Professionals





**2021 BE COURAGEOUS  
IN THE MIDST OF CHALLENGE**

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

**JUL  
8 & 9**

**2021 Conference on Teaching  
and Learning in Accounting**

**JUL  
29 & 30**

**2021 AAA Annual Meeting  
Pre-Conference Events**

**AUG  
2-5**

**2021 AAA Annual Meeting**

## 2021 Annual Meeting Video Content 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 2021 Virtual Annual Meeting is available online from the plenary sessions, as well as selected concurrent sessions and panels.

Videos hosted by the American Accounting Association have been authorized by their respective presenters/rightsholders. Access to presentation video content from the 2021 Annual Meeting is a member benefit that we hope you find useful.

To access the videos from the 2021 Annual Meeting, please visit <https://aaahq.org/Meetings/2021/Annual-Meeting/Session-Recordings>. You will need to log in with your AAA username and password. Click on session titles to view available content, then click a thumbnail to select a video, which will appear at the top of the page.

If you are having problems accessing the videos, please email [info@aaahq.org](mailto:info@aaahq.org) where a Member Services staff will help.

## Academy of Accounting Historians Section Upcoming Webinars *Learning from Accounting History*

Friday, February 25 and Friday, March 18:  
10:00 am-1:00 pm (Eastern)



**American  
Accounting  
Association**

Academy of  
Accounting Historians

The *Accounting Historians Journal* and the Academy Accounting Historians section of the AAA are pleased to sponsor research webinars on Friday, February 25, 2022 from 10:00 am-1:00 pm EST and Friday, March 18, 2022 from 10:00 am-1:00 pm EST.

Our webinar theme is *Learning from Accounting History*. This theme will likely appeal to all accounting history researchers. PhD candidates are particularly encouraged to submit papers. The purpose of this research webinar is to provide detailed and insightful commentary on accounting history papers to facilitate publication in the *Accounting Historians Journal* and other quality journals. Each paper will be discussed by subject experts.

After two blind reviews, papers will be accepted for presentation, with four presented on each day. Papers will be made available to participants in advance, and there will be two discussants for each presented paper.

For more information and/or to submit a paper, please contact Gary Spraakman, [garys@yorku.ca](mailto:garys@yorku.ca).

**Submissions Deadline: *Saturday, January 15, 2022***  
to Gary Spraakman, [garys@yorku.ca](mailto:garys@yorku.ca)

Learn more about the webinars at  
<https://aaahq.org/Meetings/2022/AAH-25-22> and  
<https://aaahq.org/Meetings/2022/AAH-18-22>



# Welcome to the 2021-2022 Board and Council

The **2021-2022 Board of Directors** officially began their service at the 2021 Annual Meeting. Board members for the new membership year are:

President: Robert D. Allen, The University of Utah

President-Elect: Mark C. Dawkins, University of North Florida

Past-President: Elaine G. Mauldin, University of Missouri

Vice President-Finance: Mark S. Beasley, North Carolina State University

Vice President-Research & Publications: Sarah E. McVay, University of Washington

Vice President-Education: Beth B. Kern, Indiana University South Bend

Director-Focusing on Membership: Ann C. Dzurainin, Northern Illinois University

Director-Focusing on International: Giorgio Gotti, The University of Texas Rio Grande Valley

Director-Focusing on Segments: Timothy J. Rupert, Northeastern University

Interim Director-Focusing on Diversity, Equity, and Inclusion: Matthew J. Anderson,  
Michigan State University

Director-Focusing on Academic/Practitioner Interaction: John Hepp, University of Illinois at  
Urbana-Champaign

Vice-President-Finance-Elect: Anne M. Farrell, Miami University

View the Board Directory at

<https://aaahq.org/About/Directories/Boards/20212022-Board-of-Directors>

The **AAA Council** is made up of one representative from each of the AAA's Segments, as well as the Board of Directors. 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 2020-2021 Council for their service to the AAA. Thank you to 2020-2021 Council Chair Nancy Nichols for her ongoing service to the AAA. The 2021-2022 Council Chair is Monte Swain.

View the full list of 2021-2022 Council Members at

<https://aaahq.org/About/Directories/2021-2022-Council>

You can find online directories for the following:

- Management Team
- Board of Directors
- Council
- Committees and Task Forces
- Section and Region Officers
- AAA Professional Staff
- AAA Past Presidents



Visit <https://aaahq.org/About/Directories> for current and archive directory listings.

# Celebrating a Successful Return to In-Person AAA Meetings!

We are thrilled to have held several successful in-person meetings this Fall after over a year of limited personal contact! With COVID safety protocols in place, the Accounting Behavior and Organizations Section, Diversity Section, and the Teaching, Learning and Curriculum Section meetings were great successes and paved the way for future engaging and successful AAA conferences.

Everyone at the AAA is excited to be back together once again. As you attend future AAA in-person meetings, continue the connections by posting on social media to **#AAABacktogether**.

## 2021 Accounting Behavior and Organizations Meeting October 7-9, 2021 | San Antonio, TX



*"As great and well attended as our virtual conference was last year, there is no online substitute for the energy and motivation we all receive from an in-person meeting. San Antonio delivered! AAA staff were amazing in helping us follow CDC protocol and assure everyone's safety, while our executive committee and incredible members contributed outstanding presentations, discussions, and panel participants. I, and those I spoke to, left rejuvenated and uplifted by the many friendships and connections we were once again able to cultivate."*  
– Kathy Rugar, 2021-2022 ABO Section President

*"It was so great to be back in-person at this year's ABO conference. For some reason, networking is much easier to do in person, even when masked. I left the conference feeling re-inspired and ready to approach the job market!"* – Leah Diehl, PhD Student at The University of Alabama

*"The ABO Midyear Meeting was a tremendous success. We had a great line-up of papers, excellent discussants, and engaged conference participants. The doctoral consortium was well-attended, and participants heard from some of the top scholars in our field. I think everyone really enjoyed being together again for an in-person conference. I look forward to seeing all of you next year in Phoenix!"* – Scott Asay, 2020-2021 ABO Section President

*(continued on next page)*



## 2021 Diversity Section Meeting October 23-24, 2021 | Bethesda, MD



*"I am thrilled that so many members were able to attend our meeting in Bethesda! Virtual meetings serve their purpose, but I am so grateful that we were able to gather in person again, reconnect with old friends, and welcome new members to the section. The Diversity Section truly is a family, and our annual 'family reunion' always reinvigorates me. A huge thank you to KPMG LLP, the KPMG Foundation, and the IMA for sponsoring our meeting and fostering diversity, equity, and inclusion in the accounting academy!" – Kirsten Cook, 2021-2022 Diversity Section President*

*"Returning to an in person Diversity Section meeting was wonderful. We were able to mourn our recent loss of Sandra Shelton together, sharing tears and stories. The old camaraderie of excellent suggestions for our colleagues' research and appreciation for the organizers snapped right back into place; if it hadn't been for the masks it could have been 2019 again, which itself felt miraculous. Matt Anderson's session on the direction the AAA Board is taking on DEI, an amazing presentation by Dorothy Brown on disparate tax effects, and a whole slew of new papers on DEI issues energized me and assuaged the isolation of the past many moons." – Theresa Hammond, San Francisco State University*

*"The meeting was what I needed to remind me that, even after a long year of being apart, we are still a big family. I finally had the chance to meet Elaine Mauldin in person for the first time after working via email and Zoom sometimes weekly for almost a year. I drove nine hours to attend the Diversity Section Meeting because I didn't want to miss this opportunity to reconnect with my peers and didn't feel save flying to DC. The AAA pandemic safety protocols at the conference and the fact that attendees wore face masks made me feel safe. People didn't miss a chance to connect during the breaks, including myself." – Melvin Lamboy-Ruiz, Georgia Southern University*

*"I heard a new attendee say that the Diversity Section might be the best kept secret in the AAA. It's no secret to us that our meetings provide a welcoming and nurturing environment to hone our skills as accounting academics. The secret might be that we talk about far more than diversity at the Diversity Section, so maybe we shouldn't keep it a secret!" – Craig Sisneros, Oklahoma State University*

*"Technology has been a great blessing to keep the good work of accounting education and research moving forward, but we are an **Association**. It was absolutely wonderful to come back to my first AAA in-person event after nearly two years. My reunion with AAA colleagues happened with my first attendance the Midyear Meeting for the Diversity Section. What a great way to be welcomed back to the Association. Hello to all my new friends in the Diversity Section!" – Monte Swain, Brigham Young University*

*(continued on next page)*

## 2021 Teaching, Learning and Curriculum Midyear Colloquium

October 23-24, 2021 | Bethesda, MD



*"It was so great to be back in person at the TLC Colloquium in October. In addition to all the great sessions, learning, and sharing many teaching tips, it was simply refreshing to see our friends and colleagues to give hugs to those who accept hugs, to socialize after the long days of meetings, etc. There is no replacement for an in-person meeting. I am already looking forward to the 2022 meetings being in person."* – Dr. Sandria S. Stephenson, CPA, Georgia College & State University

*"I couldn't have asked for a better experience for my first in-person conference in 20 months. The sessions were empowering, but more importantly, it was so wonderful to engage in networking and sidebar conversations throughout the conference. The ideas that can develop through these conversations is refreshing. The AAA staff ensured that CDC protocols were followed and that our safety was never compromised. I know I left the conference with new found energy and a new appreciation for how motivating an in-person conference can be."* – Bette Kozlowski, KPMG

*"It was so great to be back in person for the TLC Colloquium. I have missed my friends and colleagues. The conferences and meetings have been great on Zoom but there is something about being able to collaborate in person. The learning and sharing are so much better. It is great to be back. I am ready for the next one."* – Robyn Barrett, St. Louis Community College

*"Attendees were together for joint sessions that included plenary and closing speakers, poster sessions and networking opportunities emphasizing the future-focused classroom. The topics were exactly what we needed in the current environment, including sessions on beating burnout, changes in the accounting profession, the future classroom, the TLC Book Club, research workshops, and mental health issues. This meeting provided our attendees with a high level of engagement, consistent with prior year meetings."* – Markus Ahrens, 2021-2022 TLC President

## Consider Volunteering for an AAA Committee or Task Force

The American Accounting Association (AAA) recognizes its mission to be the "premier forum for scholarly interchange in accounting." The Association acknowledges that its members share a number of common values including the importance of integrity, objectivity, a sense of community, open communications, respect for others, high ethical values and behaviors, an increasingly global perspective, and an obligation to serve important stakeholders, including the broader society within which we operate. We are grateful to our members who accept the responsibility to perform service to the AAA, society, their institutions, their academic discipline, the profession, the business community, and the social community. We could not do this without YOU!



We welcome active members – from a variety of diverse backgrounds, career levels, and academic and practice institutions – to volunteer for AAA committees/task forces and Sections and Regions. Volunteer opportunities range in length from one to three years and include a wide range of activities focusing on research, teaching, or selecting award winners. To serve on a committee, task force, or for a Section or Region, you must be a current, active member of the AAA and of the Section in which you are interested in volunteering.

To learn more about volunteer opportunities for committees and task forces, please visit <https://aaahq.org/About/Directories/2021-2022-AAA-Committees-Task-Forces>



# Upcoming 2022 AAA Segment Meetings

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! We are pleased to say that the upcoming meetings will be in-person! We can't wait to see everyone again after a year of virtual meetings. Plan to attend one or more meetings this year.

Learn more online at <https://aaahq.org/Meetings/AAA-Meetings>

## Mark Your Calendars for the Following AAA Meetings:

**January 6-8, 2022**

**2022 Management Accounting Section Midyear Meeting**  
Portland, OR

**January 13-15, 2022**

**2022 Auditing Section Midyear Meeting**  
Las Vegas, NV

**January 20-22, 2022**

**2022 Financial Accounting and Reporting Section Midyear Meeting**  
Denver, CO

**January 20-22, 2022**

**2022 Joint Meeting of the AIS and SET Sections Midyear Meeting**  
Orlando, FL

**January 27-29, 2022**

**2022 International Accounting Section Midyear Meeting**  
Las Vegas, NV

**February 10-12, 2022**

**2022 American Taxation Association Midyear Meeting**  
St. Louis, MO

**February 18-19, 2022**

**2022 APLG/FSA Annual Seminar**  
Dallas, TX

**March 2-5, 2022**

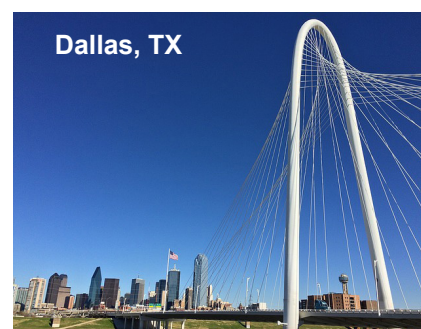
**2022 Southwest Region Meeting**  
New Orleans, LA

**March 3-4, 2022**

**2022 Forensic Accounting Research Conference**  
Naperville, IL

**March 11-12, 2022**

**2022 Government and Nonprofit Section Midyear Meeting**  
Washington, DC



*(continued on next page)*

# Upcoming 2022 AAA Segment Meetings (continued)

**March 31- April 2, 2022**

**2022 Ohio Region Meeting**

Columbus, OH

**April 28-30, 2022**

**2022 Western Region Meeting**

Long Beach, CA

**May 12-14, 2022**

**2022 Southeast Region Meeting**

Orlando, FL



**May 23-26, 2022**

**2022 Intensive Data and Analytics Summer Workshop**

Orlando, FL

**June 22-24, 2022**

**The Ninth International Conference of the *Journal of International Accounting Research***

**Note:** This will be a Virtual Conference

**July 29-August 3, 2022**

**2022 AAA Annual Meeting**

San Diego, CA



**September 29-October 1, 2022**

**2022 Midwest Region Meeting**

St. Louis, MO

**October 13-15, 2022**

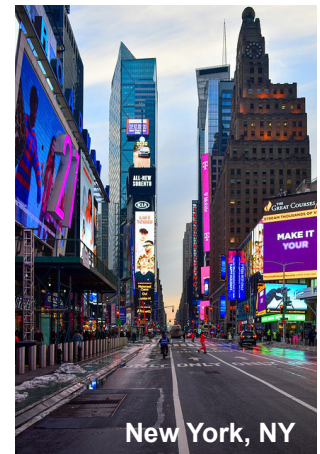
**2022 Accounting Behavior and Organizations Research Conference**

Phoenix, AZ

**October 20-22, 2022**

**2022 Joint Meeting of the Mid-Atlantic and Northeast Regions**

New York, NY



**SAVE THE DATES...**  
**Mark Your Calendars Now!**

Check the AAA Meetings page for updates to the list of upcoming 2022 meeting dates and locations. Register for meetings early and take advantage of discounted pricing.

**<https://aaahq.org/Meetings/AAA-Meetings>**



# ACCOUNTING FOR AN EVER-CHANGING WORLD

NEW YORK / NOVEMBER 2022



## CALL FOR PAPERS

A Joint Conference of the Financial Accounting Standards Board (FASB),  
the International Accounting Standards Board (IASB), and  
*The Accounting Review (TAR)*

***Accounting for an Ever-Changing World***  
**November 2-4, 2022 | New York City, NY**

This co-sponsored conference will provide a forum for the presentation of academic research studies that produce insights into whether the FASB and/or IASB standards on revenue recognition (Topic 606 and IFRS 15, *Revenue from Contracts with Customers*), leases (Topic 842 and IFRS 16, *Leases*), and financial instruments (Topic 326, *Financial Instruments – Credit Losses* and IFRS 9, *Financial Instruments*) have: (i) accomplished their stated objectives, (ii) provided benefits to users of financial information, (iii) resulted in unexpected implementation or continuing application costs, or (iv) given rise to unexpected economic consequences. Research that examines the impact of similarities or differences between US GAAP and IFRS Standards in these areas is also appropriate.

For more information about the conference and links to the standards, educational materials, and information about relevant research opportunities on the FASB and IFRS Foundation websites, visit the Conference Website at

**<https://aaahq.org/Meetings/2022/Accounting-for-an-Ever-Changing-World>**

Papers to be considered for this conference and for potential publication in *The Accounting Review* should follow *TAR*'s editorial policy and be submitted via the journal homepage. Please provide a cover letter indicating your submission is for the joint conference. A submission fee of \$200 is required and can be paid during submission to the journal.

**Submission Deadline: *Sunday, May 15, 2022*. Early submission encouraged.**

If you have any questions, please contact *The Accounting Review* at  
**[theaccountingreview@aaahq.org](mailto:theaccountingreview@aaahq.org)**





# INTENSIVE DATA AND ANALYTICS III

SUMMER WORKSHOP ORLANDO, FL MAY 23-26 2022

## REQUEST FOR PROPOSALS:

**SUBMISSION DEADLINE *WEDNESDAY, FEBRUARY 2, 2022***

*(AFTER PEER REVIEW, SUBMITTERS WILL BE NOTIFIED IN EARLY MARCH)*

The intensive data and analytics summer workshop is designed for faculty experienced in using data and analytics software in their courses and faculty looking for opportunities to incorporate data and analytics tools into their financial, managerial, audit, tax, AIS, and data analytics courses and overall accounting programs. Both novice and advanced levels of data analytics experience will be supported. Even if you have not done this before, this workshop is for you! The workshop is a place for faculty to focus their teaching talents on the why and how-tos of data and analytics and how to integrate data and analytics tools throughout their curriculum in preparation for Fall 2022 classes.

The workshop will consist of (1) mini sessions (TED talk format) with ideas for teaching strategies, integrating data analytics throughout curricula, and describing the new directions that analytics are taking in the accounting profession. This interactive short presentation format (TED-like talks) allows presenters to present and then engage with colleagues during a Q&A to exchange ideas and resources. Slides are optional (no more than six) and active learning activities are preferred, and (2) concurrent learning sessions (50-100 minutes) leading participants through course-specific cases (using tech tools) for hands-on activities in audit, AIS, financial, managerial, cost, tax, data analytics, and other accounting courses. The learning outcomes from these class resources must clearly result from the activities or guidance provided.

If you have developed a unique exercise, data set, case, active learning exercise, online tool, or other pedagogical innovation using any aspect of D&A, including, but not limited to: Tableau, Alteryx, Power BI, RPA, AI, Python, R, and SQL or in the area of cybersecurity, this workshop is for you!

We encourage you to contribute to the program by submitting creative and innovative concurrent and mini-session proposals and by volunteering as a session moderator.

Proposals should include the following:

- A short description of the proposed mini-presentation or concurrent session, including its general topic area or course(s), program level, and learning outcome(s).
- The level of the session (i.e., novice or intermediate).
- The type of device(s) and/or software participants should bring to your session. Although there will be wireless internet connectivity at the hotel, participants will be encouraged to download and install any materials, apps, or software ahead of time.

Submit your proposals by ***Wednesday, February 2, 2022 at 11:59 pm Eastern***. Submissions can be single author or co-authored with a faculty member or doctoral student.

Your proposals will be peer reviewed and you will be notified in early March. You may be asked to move your presentation to a session type different from your original request. If selected, you are required to register and attend the complete summer workshop.

Learn more at

**<https://aaahq.org/Meetings/2022/Intensive-Data-and-Analytics-Workshop-III/Submissions>**



# Get to Know Our Newest AAA Staff Members!

Learn about the latest four members of the AAA Professional Staff Team. We're so happy to have them on board.



## James Rock, Junior Accountant

Born and raised in Sarasota, FL. James went to Southside Elementary and then Pine View School from 3rd grade through high school graduation. He grew up playing tennis and competed in the USTA until he reached high school. He played for the Venice High School varsity team freshman through senior year since Pine View did not offer high school athletic opportunities. Outside of tennis, James is also an active wakeboarder and frequently spends his weekends traveling to Tampa or Ft. Myers to ride at the local cable parks, McCormick's & Revolutions.

James enrolled at the University of Central Florida in 2012 and studied Finance with a minor in Real Estate. He also joined the Theta Chi Fraternity.

He continued his love for tennis and worked for a local tennis club for a few years in college. His first professional career opportunity was with Verizon Communications in Lake Mary, FL working as a financial analyst in the business operations department. He gained a lot of industry knowledge, but after 10 years of living in Orlando and 3 years with Verizon, decided to make a change for the better and pursue his interest away from the busy city and corporate lifestyle.

You can reach James via email at **James.Rock@aaahq.org**.

## Dylan Plaster, Junior Full Stack Developer

Dylan Plaster is the newest member of the AAA IT team, joining in May of 2021 as a Junior Software Engineer. Born in Greensboro, NC, Dylan also spent several years living in Pleasanton, CA and Auburn, AL, before moving to Florida. After moving to Sarasota, he enrolled in and completed a software engineering boot camp, which helped him build out his portfolio and strengthen his coding and software skills. Since joining the IT team, he has contributed to many different projects that have expanded his technological knowledge and understanding.

Outside of work, Dylan's passion is for music. He has played the drums since he was 7 years old, and spends much of his free time writing and practicing music. Growing up, Dylan played lacrosse year-round for 13 years, traveling across the country to go to tournaments, then becoming a referee to help younger players grow. Now, he plays racquetball and soccer to stay active, as well as the occasional hiking trip. Dylan also has a passion for motorsport and can often be found on the weekends at different go-kart tracks, testing his skills.

You can reach Dylan via email at **Dylan.Plaster@aaahq.org**.



## Steve Hardy, Editorial Assistant

Steve Hardy joined the publications team in October 2021. He previously worked in publishing as an intern with *River Styx* literary magazine while attending Washington University in St. Louis. He frequently interviewed academics while an environmental reporter in South Louisiana. While most of Steve's experience is in journalism, he has also worked in government, marketing, and strategic communications, and he enjoyed a stint teaching English to Chinese students.

Steve is happy to be back in his hometown of Sarasota, FL. When he isn't working, Steve is cooking, throwing a frisbee on the beach, or playing guitar badly. He has nearly read his way through NPR's top 100 fantasy and sci-fi novels. If your Dungeons and Dragons group needs a full caster, please email him. Fun international recipes will also be received enthusiastically.

You can reach Steve via email at **Steve.Hardy@aaahq.org**.

(continued on next page)

## Richard Milaschewski, Editorial Assistant

Richard grew up in rural central Florida, back when it was still just orange groves and cow pastures. His parents instilled in him a desire to help others in need by their examples—his dad was a police officer and his mom worked in the medical field. This caregiver mentality drove him into his work as a first responder: first as a volunteer firefighter, then as a paramedic and ER technician. After leaving the EMS world, Richard taught at an allied health technical institute, teaching everything from CPR and phlebotomy to composition and medical law and ethics.

A passion for words and love of reading drove him to earn his BA in Literature from Florida State University. This enthusiasm for all things having to do with writing led him to enjoy a decade-long teaching career and his work as a freelance writer and editor. As a freelancer, he has written textbooks, training materials, marketing copy, and fiction.

When not working or wrangling his three wonderful children, he enjoys playing guitar, reading everything from comic books and genre fiction to capital-L literature, and writing songs, poetry, and fiction.

You can reach Richard via email at **[Richard.Milaschewski@aaahq.org](mailto:Richard.Milaschewski@aaahq.org)**.



**See pages 26 and 27 for the 2022 Annual Meeting  
Call for Submissions.**

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

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

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

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

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

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

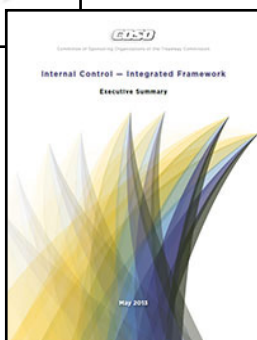
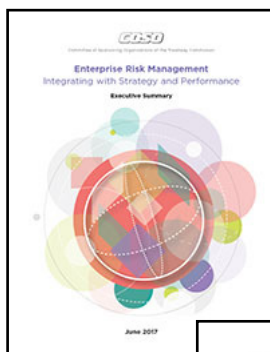
Sign up online at **<https://aaahq.org/Research/FASB-GARS>**

The COSO Internal Control Framework Academic Access is also available. See page 23 for how to add these resources for your school today!



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

## Sign Up for Academic Access for the COSO Framework for the Benefit of Professors and Students Alike COSO — The Committee of Sponsoring Organizations of the Treadway Commission



As part of its educational mission, the American Accounting Association (AAA), in a joint initiative with The Committee of Sponsoring Organizations of the Treadway Commission (COSO), provides online academic access to COSO's two frameworks. With this project, COSO is investing in education with the long-term goals of improving organizational performance, enhancing governance, and reducing the extent of fraud in organizations.

Preparing students to use tools and resources like the COSO Internal Control—Integrated Framework and Compendium Bundle (2013), and the COSO ERM Framework: Enterprise Risk Management—Integrating with Strategy and Performance (2017) with Compendium Added (2018), is part of developing the professional judgment and communication skills necessary for more efficient management, better understanding of enterprise risk, internal control, and fraud deterrence guidance.

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

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

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

For more information about COSO Academic Access, please visit <https://aaahq.org/COSO> or contact Mary Beth Gripshover, Member Services Coordinator, at 941-556-4116 or email [info@aaahq.org](mailto:info@aaahq.org)



**Academic Access for the FASB Codification and GARS Online are also available — see page 22 to learn how your program can sign up TODAY!**



# TAKE ADVANTAGE OF ALL THE BENEFITS THE AAA CAREER CENTER HAS TO OFFER!

Whether you are in the market for a job or are responsible for recruiting for open positions within your institution, the AAA has the premier resource to connect career opportunities with highly qualified academic accounting professionals - the **AAA Online Career Center**! The AAA Online Career Center provides multiple avenues to help you achieve your career goals.



**American  
Accounting  
Association**  
Career Center

## Manage Your Career:

- Search and apply to the best jobs at institutions that value your credentials.
- A free resumé posting is a benefit of AAA membership.
- Upload your anonymous resumé so employers can contact you, but you maintain control of your information and choose to whom you release your information.
- Create a job alert - receive an alert every time a job becomes available that matches your personal profile, skills, interest, or preferred location.

## Recruit for Open Positions:

- Post your institution's jobs, where the most qualified professionals will find and apply to them.
- Every online job posting includes a print ad in *The Accounting Review*.
- Email your jobs directly to job seekers via our exclusive Job Flash email feature.
- Search the resumé database and contact qualified candidates proactively.

The AAA Career Center is open and available year round! There are also a few special events that the Career Center offers:

In conjunction with the University of Miami, the AAA Career Center holds the annual **Accounting PhD Rookie Recruiting and Research Camp**. The event, typically held in December, has been a forum for faculty and recruiters to meet and network with doctoral 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."

The **Career Center at the Annual Meeting (CCAM)** is the AAA's most encompassing recruiting event. The CCAM brings candidates and recruiting institutions from across the world together to make career connections. Held in conjunction with the AAA Career Center, the CCAM offers services that make job recruitment affordable and efficient for recruiting institutions and candidates alike. The Career Fair at the Annual Meeting allows both recruiters and candidates the opportunity to informally meet, converse, and exchange information, providing an added boost to the recruiting process.

For more information about the AAA Career Center, contact Mary Beth Gripshover, Career Services Coordinator, at **Marybeth.Gripshover@aaahq.org**.



# Calls for Submissions

Several AAA journals currently have open Calls for Submissions. You can view all open Calls for Submissions online at <https://aaahq.org/Research/Calls-for-Submissions>.

Consider submitting your work to one or more of the following publications:

## *Journal of Accounting and the Public Interest*

- **The Centre for Accounting Ethics at the University of Waterloo 5th Biennial Thematic Symposium: The impact of Global Pandemic, Specifically COVID 19, on Ethics, Professionalism and Judgement in Accounting and Financial Reporting** (Deadline: **December 1, 2021**)

## *Journal of Forensic Accounting Research*

- **Whistleblowing and Forensic Accounting** (Deadline: **December 31, 2021**)
- **The COVID-19 Pandemic and Forensic Accounting** (Deadline: **March 21, 2022**)
- **Diversity, Equity, Inclusion (DEI), and Justice in Forensic Accounting** (Deadline: **March 21, 2022**)
- **Forensic Accounting in a Digital Environment** (Deadline: **March 15, 2023**)
- **Corporate Social Responsibility and Forensic Accounting** (Deadline: **March 21, 2023**)

## *Journal of Emerging Technologies in Accounting*

- **ESG and Technologies** (Deadline: **February 28, 2022**)
- **Future Labs: New Methodologies, New Methodological Applications, and Multi-Methodologies** (Deadline: **January 31, 2022**)

## *Current Issues in Auditing*

- **Environmental, Social, and Governance Disclosures and Assurance** (Deadline: **March 31, 2022**)

## *Journal of Management Accounting Research*

- **Special Interest Forum on Sustainability and Management Accounting** (Deadline: **April 30, 2022**)

## *Auditing: A Journal of Practice & Theory*

- **Research Forum on COVID-19 Implications for Audits and the Audit Profession** (Deadline: **June 30, 2022**)

## *Journal of Governmental & Nonprofit Accounting Research*

- **Survey Articles and Literature Reviews** (Deadline: **August 31, 2022**)

## *Journal of Financial Reporting*

- **Pre-Approved Re-examinations** (P-rex) (Deadline: Ongoing)

## *Journal of Information Systems*

- **Descriptive Research for Theory Building** (Deadline: Ongoing)
- **Literature Review and/or Research Synthesis** (Deadline: Ongoing)
- **Methodology** (Deadline: Ongoing)
- **Innovative and Novel Research Datasets** (Deadline: Ongoing)
- **Replication Research** (Deadline: Ongoing)

## Keep Up with AAA Press Releases and Press Mentions

Articles published in the AAA journals are frequently featured in press releases that are featured in many top-rated publications such as *Accounting Today*, *Wall Street Journal*, and *CFO* magazine, to name a few. You can view the press releases and “In the News” items online at <https://aaahq.org/Outreach/Newsroom>.

# 2022 Annual Meeting Call for Submissions

## “Growing Our Impact”

Please join us in San Diego, CA from July 29 through August 3, 2022 for the Annual Meeting and Conference on Teaching and Learning (CTLA), and help us to become an even stronger and more impactful association! 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. If your submission is accepted, all participants and presenters must register for the meeting, which includes both meeting registration and membership fees.

### General Information

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: **Monday, January 10, 2022**

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: **Monday, January 10, 2022**

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: **Monday, January 10, 2022**

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, July 30 and Sunday, July 31, 2022.

### The Conference on Teaching and Learning in Accounting (CTLA)—Submission Deadline: **Wednesday, February 9, 2022**

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, July 30 and during the morning on Sunday, July 31, 2020.

*(continued on next page)*

**26th Annual Ethics Research Symposium**—Submission Deadline: **Wednesday, February 9, 2022**

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 26th Annual Ethics Research Symposium to be held on Sunday, July 31, 2022. Contributions from members of all AAA Sections are invited.

**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: **Wednesday, April 26, 2022**

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: **Wednesday, April 26, 2022**

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-22**—Submission Deadline: **Wednesday, May 11, 2022**

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.

**Global Emerging Scholars Research Workshop**—Submission Deadline: **Wednesday, May 11, 2022**

The American Accounting Association Global Emerging Scholars Research Workshop will be held on Sunday, July 31 in conjunction with the 2022 AAA Annual Meeting. Up to 16 proposals will be selected for presentation at the Workshop. 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 2022 Annual Meeting, please consider “giving back” to the community by volunteering to serve in one or more of these roles.

To learn more about submissions, please visit  
**<https://aaahq.org/Meetings/2022/Annual-Meeting/Submissions>**





# William (Bill) Ezzell Scholarship

## The William (Bill) Ezzell Scholarship Honoring William F. Ezzell, Jr.

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 PhD.

The scholarship provides a one-time annual award of \$10,000 to five outstanding accounting PhD 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
- Have 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 a master's degree in accounting
- Either:
  - Have a GMAT score of 650 or higher or an equivalent GRE score (must be less than five years old)
  - Be 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 awaiting word on acceptance
  - Received acceptance into a full-time accounting Ph.D. program
  - Matriculated in a full-time accounting doctoral program and pursuing appropriate coursework

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

### Application Process

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

**Applications will be accepted from December 1, 2021 through March 1, 2022. Applicants will be notified of acceptance by June 2022.**

### 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.

# In Memoriam

## Doyle Z. Williams

(December 18, 1939-September 29, 2021)

Doyle Z. Williams, 81, of Silver Spring, MD, passed away Wednesday, September 29, 2021. He was born December 18, 1939, in Shreveport, LA to the late Nuell and Lurline Williams as the fourth of five boys and grew up in northwest Natchitoches Parish. He graduated from Ajax High School in 1957 and received his B.S. in Business and Accounting from Northwestern State University in 1960. After working a year in New Orleans, he attended Louisiana State University where he received his M.S and Ph.D. in Accounting.

In 1965, he joined the faculty at Texas Tech University. In 1966, he met Maynette Derr when she joined the Home Economics faculty after completing her doctorate at The Ohio State University. They were married August 20, 1967, and went to New York for two years where Doyle worked for the American Institute of Certified Public Accountants and Maynette worked for the headquarters office of J. C. Penney, Inc. They returned to the faculty at Texas Tech where Doyle was named Coordinator for the Area of Accounting in 1973.

In 1978, he joined the University of Southern California where he became the founding Dean of the School of Accounting. From 1986-88 he served as Interim Dean of the USC School of Business Administration and served as Chair of the Accounting Education Change Commission from 1989-1993.

In 1993, he was named the Dean of the College of Business at the University of Arkansas. In 1998, the College received the largest gift ever to a US business school from the Walton Family Foundation and the college was renamed the Sam M. Walton College of Business. Upon his retirement from the University of Arkansas in 2005, he was named Dean Emeritus of the Walton College of Business and the university endowed a \$1.5 million chair in his and Maynette's name.

In 2006, he moved to Canton, Ga., where he served for four years as Senior Scholar at Kennesaw State University. From 2008-12, he served as Executive Director of the Accounting Doctoral Scholars Program for the American Institute of CPAs Foundation.

He served as a Deacon in the Redondo Beach, Calif., Presbyterian Church, as a substitute Sunday School Teacher at University Baptist Church in Fayetteville, Ark., and at First Baptist Church in Woodstock, Ga. He was a member of the Lubbock, Texas, and the Los Angeles, Calif., Rotary clubs with a perfect attendance record for 22 years.

He believed strongly that members of any profession should give back to their profession through active service. His 192 professional offices and leadership service appointments include serving as President of the American Accounting Association (1984-85), a member of Council and the Board of Directors of the American Institute of CPAs and Chair of the Board for the Assembly to Advance Collegiate Schools of Business (AACSB).

During his career he made 288 program appearances and presentations. He visited more than 150 university campuses in the United States and served on accreditation teams or as lecturer at 16 universities outside the USA. His 42 awards and recognitions include the AICPA's Gold Medal Award, the American Accounting Association's Outstanding Accounting Educator Award and the Lifetime Service Award, induction into Louisiana State University's College of Business Hall of Distinction, Texas Tech University's Lifetime Achievement in Accounting Education Award and the Hall of Distinction from Northwestern State University.

In 2012, he was named to the *Journal of Accountancy's* "125 People of Impact in Accounting since 1887." In October 2020 he was named to The Accounting Hall of Fame by the American Accounting Association.

Surviving are his wife of 54 years, Maynette D. Williams; his brother, Dale Williams and wife Nell; son and daughter-in-law, Zane Williams and Michelle Williams; daughter, Elizabeth Williams; three granddaughters, Camille and Claire Williams, and Sydonna Perdew; as well as many other family members, friends and colleagues.

Contributions may be made to the University of Arkansas Foundation designated for the Doyle Z. and Maynette D. Williams Endowed Fellowship for a Masters of Accounting Student, the Kennesaw State University Foundation for the endowment of the Doyle Z. Williams Fellowship for a Master's of Accounting Student, The Louisiana State University Foundation designated for the Doyle Z. Williams Accounting Professorship or the Northwestern State University Foundation for the Doyle Z. Williams Scholarship Fund.

(Obituary from <https://www.rockettnettles.com/obituary/doyle-williams>)



# In Memoriam

## Dr. Sandra W. Shelton (1954-2021)

Dr. Sandra W. Shelton passed away on October 4, 2021. A native of Tennessee, she received her PhD in Accounting from The University of Wisconsin-Madison, MBA (Finance) from Indiana University, and BS (Economics) from Rhodes College. She had been on the faculty at DePaul University's Driehaus College of Business since the fall of 1994.



A native of Tennessee, Shelton grew up in a family of educators. She majored in economics at Rhodes College in Memphis and earned an MBA from Indiana University and became a CPA. While working as an auditor and consultant, a friend recruited her to teach a night class at Chicago State University. The experience convinced Shelton that teaching was her calling and she decided to pursue a PhD. Dr. Shelton was one of the first recipients of the KPMG Doctoral Scholarship. After earning her PhD, she served as a member of the planning committee for The PhD Project, which the KPMG Foundation co-founded in 1994 to address the under-representation of minorities on the faculties of U.S. business schools. In 2014, Dr. Shelton was named to the PhD Project Hall of Fame for inspiring students of color to earn PhDs, which, in turn, encourages students of color to study business.

At DePaul, Dr. Shelton taught auditing and corporate governance classes and published research that focused on judgment and decision-making issues with financial information. She was recognized as Educator of the Year by the Chicago Chapter of the Institute of Internal Auditors in 2008 and 2014. She chaired the Driehaus College of Business's Diversity, Equity and Inclusion Committee, which provides recommendations for the college's DEI efforts. She had also been a member of The Institute of Internal Auditors, Illinois CPA Society, American Institute of Certified Public Accountants, and the Association of Certified Fraud Examiners.

Dr. Shelton had been serving as the AAA's Council Representative for the Diversity Section. She was a member of several other AAA Sections throughout the years including Accounting Behavior and Organizations, Auditing, Forensic Accounting, International Accounting, and Teaching, Learning and Curriculum. She also served on the AAA's Diversity, Equity, and Inclusion (DEI) Task Force. She had published in *The Accounting Review*, *Accounting Horizons*, *ABACUS*, *Managerial Auditing*, *CPA Journal*, *Advances in International Accounting*, *Strategic Finance*, *Research in Accounting Regulation* and other academic and practitioner journals. She presented research papers at both national and international conferences.

Dr. Shelton's efforts have made a lasting difference, says Thomas Donley, interim dean of the Driehaus College of Business. "The many students, alumni and faculty members who have overcome obstacles to succeed—led by Sandra's example—are her legacy," he says. "Ray Whittington, director of the School of Accountancy & MIS, and I send Sandra's family our sincere condolences and join the university community in mourning Sandra's loss. Her warmth and caring will be much missed in our community."

The Sandra Shelton Memorial Scholarship Fund has been established at DePaul University. Contributions may be made at [give.depaul.edu/SandraShelton](https://business.depaul.edu/news-events/Pages/2021-10/remembering-sandra-shelton-accountancy-professor.aspx). This scholarship will honor Sandra in name while allowing her legacy to continue on for students to come.

Private services were held in Memphis, Tennessee.

(<https://business.depaul.edu/news-events/Pages/2021-10/remembering-sandra-shelton-accountancy-professor.aspx>)





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