Thought Leaders in Accounting

Accounting Education News

2018 Annual Meeting Preview

We look forward to seeing you at the upcoming 2018 Annual Meeting and the Conference on Teaching and Learning in Accounting (CTLA) at the Gaylord National Resort & Convention Center just over the Potomac in National Harbor, MD.

We'll be exploring opportunities for accounting and the academy to shape the future and pave "Pathways to a Sustainable Future."

AUGUST 4 - 8, 2018



The Gaylord National Resort & Convention Center" Photo Courtesy Turner Construction

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2018 Annual Meeting Preview (cont'd.)

We are all looking forward to the 2018 Annual Meeting of the American Accounting Association in National Harbor, Maryland just outside Washington, DC. This year's meeting theme, "Pathways to a Sustainable Future," focuses on how we can advance our research and teaching and move forward as thought leaders in accounting despite our environment being continuously disrupted by rapidly changing technology, expanding data sources, and increasing concerns about information security. In addition, this theme recognizes that a sustainable future requires that the academy, profession, and society build strong ties with each other. The Annual Meeting also offers many opportunities to network with leading researchers, educators, and professionals along with friends, colleagues, sponsors, and exhibitors.

Pre-meeting activities begin on Friday, August 3, with the **Transformative Technologies Workshop** and continue with a variety of sessions and workshops on Saturday and Sunday, including the **Conference on Teaching and Learning**, before the meeting officially gets underway on Monday, August 6.

Plenaries and concurrent sessions will take place from Monday morning, August 6, through the evening of Wednesday, August 8, and will feature an array of discussions, panels, and events. The concurrent sessions during the Annual Meeting will include some terrific at-large panel sessions, which we hope you will be able to attend. The fifth Global Emerging Scholars Research Workshop will be held on Sunday, and the Faculty-Student Collaborations in Accounting Workshop (FASTCA-18) will be held on Wednesday. The main objective of the Global Emerging Scholars Research Workshop is to provide access to senior leadership to help scholars develop their research. The scholars who will attend the workshop will present their papers and receive constructive feedback from senior mentors and their fellow scholars. Workshop attendees will have the opportunity to interact with renowned scholars of international standing and with fellow early career researchers. In addition, the workshop will provide a platform for the discussion of research ideas and issues that potentially lead to future collaborations among attendees. The main objective of the FASTCA-18 sessions is to encourage exploration and discussion of research 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 Exhibit Hall opens on Sunday, August 5 at 3:00 pm, and will feature more than 30 exhibitors; a Career Fair; and for the eighth year, our Service Project, where we are again partnering with ShelterBox, the premier international disaster relief charity that provides immediate emergency shelter and other aid to survivors of natural disasters and humanitarian crises. Be sure to join us at the Sunday evening Early Bird Reception and the Monday evening Welcome Reception to enjoy some great food and fellowship! As a reminder, there will be a drawing on Tuesday morning for hotel nights at the 2019 Annual Meeting in San Francisco, CA, and the *Passport to Prizes* drawing in the Exhibit Hall will be on Tuesday afternoon. To wrap up the Annual Meeting, there will be a final refreshment and Raffle drawing on Wednesday evening.

The 2018 Annual Meeting will provide a host of opportunities to learn, network, see old friends, and make new ones. If you are unable to attend the Annual Meeting this year, you will still be able to view recordings of the plenary sessions and several of the concurrent sessions. We will post recordings to the AAA website after the close of the meeting for members to view. If you are not able to attend the meeting, don't forget to renew your AAA Membership dues for the 2018-2019 member year. Please visit http://aaahq.org/Membership/type/Membership-Renewal for more information.

2018–2019 Board of Directors Election Results

Congratulations to the new Board members, who will begin their terms at the 2018 Annual Meeting in August.

Our thanks to the other candidates and to the AAA Nominations Committee and the Council Ballot Committee members for their continued service and dedication to the AAA.



President-Elect: Terry Shevlin, University of California, Irvine







Director-Focusing on Segments: Audrey A. Gramling, Oklahoma State University

For a complete listing of the 2018-2019 Board of Directors, please visit http://aaahq.org/About/Directories/Boards/20182019-Board-of-Directors

2018 AAA Awards

The AAA is proud to announce the following winners of the 2018 awards, which will be presented at the Annual Meeting in Washington, DC in August.

The AAA/J. Michael and Mary Anne Cook/Deloitte Foundation

Prize (To be awarded at the **Monday Plenary**)

The AAA/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: Robert D. Allen, The University of Utah.

Undergraduate: Marsha M. Huber, Youngstown State University. Two-Year College: Carolyn B. Hughes, Asheville Buncombe Technical Community College.

Accounting Horizons Best Paper Award (To be awarded at the AAA Tuesday Luncheon)

Michael S. Drake, Brigham Young University; Phillip J. Quinn, University of Washington; Jacob R. Thornock, Brigham Young University.

"Who Uses Financial Statements? A Demographic Analysis of Financial Statement Downloads from EDGAR." *Accounting Horizons*, September 2017, Volume 31, No. 3, pp. 55-68.

Competitive Manuscript Award (To be awarded at the Wednesday Plenary)

Mario Schabus, The University of Melbourne. "Do Director Networks Help Managers Plan and Forecast Better?"

Benjamin Yost, Boston College. "Lockedin: The Effect of CEOs' Capital Gains Taxes on Corporate Risk-Taking."

Deloitte Foundation Wildman Medal Award

(Sponsored by the Deloitte Foundation) (To be awarded at the **Tuesday Plenary**)

Susan Scholz, The University of Kansas. "Financial Restatement Trends in the United States: 2003–2012." Center for Audit Quality, 2014.

Distinguished Contribution to Accounting Literature Award (To be awarded at the Wednesday Plenary)

Feng Li, Jiao Tong University.
"Annual Report Readability, Current Earnings, and Earnings Persistence." *Journal of Accounting &Economics*, August 2008, Volume 45, No. 1-2, pp. 221-247.
and

"The Information Content of Forward-Looking Statements in Corporate Filings – A Naïve Bayesian Machine Learning Approach." *Journal of Accounting Research*, December 2010, Volume 48, No. 5, pp. 1049-1102.

Innovation in Accounting Education Award

(Sponsored by the Ernst & Young Foundation)
(To be awarded at the **Wednesday Plenary**)

Ann Dzuranin, Northern Illinois University. "Data and Analytics in Accounting: Innovation and Impact in Accountancy Education."

Issues in Accounting Education Best Paper Award (To be awarded at the AAA Tuesday Luncheon)

Allen D. Blay, Florida State University, and M. G. Fennema, Florida State University. "Are Accountants Made or Born? An Analysis of Self-Selection into the Accounting Major and Performance in Accounting Courses and on the CPA Exam." Issues in Accounting Education, August 2017, Volume 32, No. 3, pp. 33-50.

Lifetime Service Award (To be awarded at the Wednesday Plenary)

Gary J. Previts, Case Western Reserve University.

G. Peter Wilson, Boston College.

Notable Contributions to Accounting Literature

(Sponsored by the AICPA)
(To be awarded at the **Monday Plenary**)

Urooj Khan, Columbia University; Bin Li, The University of Texas at Dallas; Shivaram Rajgopal, Columbia University; Mohan Venkatachalam, Duke University. "Do the FASB's Standards Add Shareholder Value?" Accepted by *The Accounting Review*, June 2017, as an online early preprint of an Accepted Manuscript. Publishing update: This paper has since been included in the following issue: *The Accounting Review*, March 2018, Volume 93, No. 2, pp. 209-247.

Outstanding Accounting Educator Award

(Sponsored by the PricewaterhouseCoopers Foundation) (To be awarded at the **Tuesday Plenary**)

Mahendra R. Gujarathi, Bentley University. Jan R. Williams, The University of Tennessee.

Outstanding Service Award (To be awarded at the AAA Tuesday Luncheon)

Guido L. Geerts, University of Delaware.

The AAA is very pleased to recognize the contributions our members make to the accounting academic community.

Congratulations to all of the 2018 AAA Award winners!



The AAA Career Center Is YOUR Job Connection Headquarters!

Whether you are just starting out and seeking your first positions or looking to change jobs, the AAA Career Center is where you should start your job search. Job seekers have access to 200+ job postings from the top employers in the accounting field.

Member benefits of the Career Center:

- One FREE resume posting per year
- Online assistance in building your resume and cover letter
- Personal job alerts
- Access to all job postings on the AAA Job Board

To register or log into the Career Center, visit http://aaahq.org/Career-Center



Upcoming Career Center Events

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

The Career Center at the Annual Meeting is the AAA's largest recruiting event, where applicants and institutions can make connections! The Career Center at the Annual Meeting will begin on Sunday, August 5, at the Gaylord National Resort & Convention Center.

The Career Center at the Annual Meeting will have two huge on-site events:

Interview Hall: This is where you can get connected! By registering through the Career Center, employers and job seekers can schedule interviews in our Interview Hall. Open Sunday through Wednesday, the Interview Hall will feature private interview tables for you to meet with recruiters.



Career Fair: A great opportunity to meet people, collect resumes, and schedule interviews. The Career Fair will take place on Sunday, August 5, from 4:30 pm-7:00 pm.

Note: In order to attend the Career Center at the Annual Meeting, you MUST be registered for the 2018 Annual Meeting. For more information about the Career Center, contact Mary Beth Gripshover via email at marybeth.gripshover@aaahq.org or call 941-556-4116.



Career Center

2018 Accounting PhD Rookie Recruiting and Research Camp

December 7-9, 2018 | Miami, FL

The American Accounting Association (AAA) and the University of Miami are pleased to bring you the 2018 Accounting PhD Rookie Recruiting and Research Camp. This year's Accounting PhD Rookie Recruiting and Research Camp will be held in Miami, Florida at the Miami Marriott Biscayne Bay.

The 2018 Accounting PhD Rookie Recruiting and Research Camp is a two-day forum for faculty and recruiters to meet and network with PhD candidates, attend 15-minute research presentations by job-seeking candidates, and interview a number of job-market candidates before making decisions about recruiting "fly-outs." This year's camp will bring together accounting PhD candidates, faculty from universities interested in interviewing candidates for faculty positions, and possibly recruiters from private sector firms.

PhD candidates who expect to graduate in Spring 2019 are encouraged to apply to attend the Accounting PhD Rookie Recruiting and Research Camp. Recruiters may schedule interviews with candidates both before camp and on-site.

There is no registration fee for graduating PhD candidates to attend Camp. Early registration fees for recruiting faculty and hotel rates will be available soon. PhD students not graduating in the Spring 2019 semester are welcome to register for the Camp as Observers (note: Observers do not present or interview at the event).

Don't miss out on the 2018 Event! The 2017 Accounting PhD Rookie Recruiting and Research Camp attracted 163 Job Seekers, 22 Observers, and 172 Recruiters from 93 Recruiting Institutions.

For more information about the 2018 Accounting PhD Rookie Recruiting and Research Camp, please visit http://aaahq.org/Meetings/2018/Accounting-Rookie-Camp

If you have any questions about the 2018 Accounting PhD Rookie Recruiting and Research Camp, please contact Mary Beth Gripshover via email at marybeth.gripshover@aaahq.org.







Council Election Results

Council Chair-Elect Election Results

Following the March 2018 Council meeting, the election for the 2018-2019 Council Chair-Elect was conducted. Cindy Durtschi from DePaul University was elected, and accepted the position. Cindy is currently serving a three-year term as the Forensic Accounting Section Representative to the AAA Council.



Dr. Cindy Durtschi earned her PhD in Accounting from The University of Arizona, and has held teaching positions at Florida State University, Utah State University, and DePaul University. Her research appears in the Journal of Accounting Research, Journal of Accounting, Auditing & Finance, Journal of Forensic Accounting, Issues in Accounting Education, as well as other accounting and finance journals.

Dr. Durtschi has received numerous teaching awards including the Gus Economos Distinguished Teaching Award from the Kellstadt Graduate

School of Business, and the American Accounting Association Innovation in Audit Education Award for her published case in forensic accounting. Dr. Durtschi is currently on the editorial boards for the *Journal of Forensic Accounting Research, Issues in Accounting Education*, and *Journal of Accounting and Free Enterprise*. Her research interest is studying how to help auditors become better at detecting fraud.

International Council Member-at-Large Election Results

Following the March 2018 Board of Directors meeting, the election for the 2018-2021 International Council Member-at-Large was conducted. Sanjay Kallapur, from the Indian School of Business (ISB) was elected and has accepted the position. His term will begin following the Council meeting at the 2018 Annual Meeting in Washington, DC. Professor Kallapur was elected from an extensive pool of seventeen candidates.



Professor Kallapur teaches Valuation and Financial Accounting. Prior to joining the ISB, he was a tenured Associate Professor at the Krannert School of Management, Purdue University. He has also taught at The University of Arizona, University of California, Irvine, The Hong Kong University of Science and Technology, and National University of Singapore.

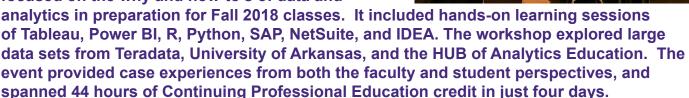
Professor Kallapur is a member of the American Accounting Association. He has served as an *ad-hoc* reviewer for almost all the major accounting journals, and was an editor of *The Accounting Review* from June 2008 to May 2011. He is also an associate editor of *Asia-Pacific Journal of Accounting and Economics*. He is an External Director of Life Insurance Corporation of India. He obtained BCom and MBA degrees from the University of Mumbai, and a PhD in Business Economics from Harvard University.

We appreciate everyone's willingness to serve the AAA community!

The Intensive Data and Analytics Summer Workshop Was a Win!

The Intensive Data and Analytics Summer Workshop held at the Orlando Airport Hyatt June 4-7, 2018 was designed for experienced data and analytics faculty and program leaders, as well as those looking for opportunities to incorporate data analytics tools and mindset into their accounting courses and programs.

The four-day workshop attracted 240 registrants and focused on the why and how-to's of data and





The workshop began Monday morning with TED-like talks from professionals about how the world of accounting has transformed. Daniel Smith of Syntelli Solutions, Inc. spoke about the "Data-Driven Accountant." Mark Mayberry of BDO spoke on the "Assurance Office of the Future," and Joseph French of Intrinio spoke on the "Fintech Marketplace."

After the morning break, Guido Geerts outlined the various ways schools can include data and analytics in their courses and programs. Then, Eileen Taylor, Vic Anand, James Powell, Margaret Christ, Allen Blay, Theo Stratopoulos, and Ann Dzuranin shared how data and analytics are being integrated into their programs at North Carolina State University, University of Illinois, KPMG Masters Program Schools, The University of Georgia, Florida State

Accountancy

Communication
Skills

Quantitative
Skills

Data Literacy

Critical
Thinking
Skills

Technical
Accounting
Skills

University, University of Waterloo, and Northern Illinois University, respectively.



After lunch, participants chose to attend two of the four different approaches to introducing data and analytics. Ann Dzuranin explained the Critical Thinking/Analytic Cycle approach. Theo Stratopoulos explained Data Analytics with R approach. Guido Geerts explained the Data Process Chain approach, and Susan Crosson explained the Open Source Courses and Resources approach. In

(continued on next page)

the evening, participants chose between three hands-on workshops covering the basics of either Tableau, Power BI, or R.

Tuesday sessions focused on mastering data models, analytic approaches, and popular tools. There were five tracks during the day to choose from: Data Visualization with Tableau, Excel/ Access/SQL, Power BI and SAP, Coding with R or Python, and Course and Curricula. In the evening, participants chose between advanced workshops in Tableau or Power BI or a hands-on data and analytics case: Huskie Motor Car.





Wednesday and Thursday sessions shifted focus to peer-reviewed best practices in courses and curricula. There were six tracks to choose from: Auditing, Financial, Managerial, Tax, AIS, and Curricula. Sessions included Master Classes where participants experienced both the faculty and student perspectives and Posters, where two or more poster opics sparked Q&A and informal discussions. Many thanks to IMA, EYARC, and Deloitte for sharing academic—ready cases and

resources. On Wednesday evening, participants chose between hands-on workshops with IDEA or two large dataset sources: Teradata and the University of Arkansas data or the HUB of Analytics Education and NetSuite.

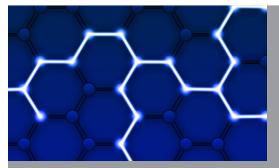
As the 240 participants crossed the "finish line" to the reception Thursday evening, they were awarded participation medals. Comments heard included, "It was intense but worth it!" and "Can't wait for next year!"







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Blockchain Technology An AAA Emerging Issues Forum

San Francisco, CA | Sept. 13-14, 2018

REGISTER TODAY!

This year the Emerging Issues Forum (a "Big Thinker conference" is moving beyond its focus on Accounting IS Big Data to bring together industry leaders, accounting professionals, and academics to study Blockchain Technology and its urgent issues. Speakers who are confronted daily by the challenges of implementing this game-changing technology will discuss not only the basics of blockchain technology, but will also discuss the crucial issues surrounding its implementation.

The two-day conference will feature TED-like talks and 100-minute workshops to go broad and deep about HOW and WHY blockchain is transforming business. The conference will highlight several use cases and the companies that are leading the blockchain transformation to demonstrate how organizations are radically changing their business models, processes, products, services, and uses of data. Participants can earn up to 19 hours of Continuing Professional Education credits!

Hotel Information

The conference will be held at the Marriott San Francisco Airport 1800 Old Bayshore Highway Burlingame, CA 94101 (888) 236-2427



Photo courtesy: Hotel Planner.com

Reference: American Accounting Association Blockchain Technology when making reservations.

Complimentary internet access in guest rooms, if booked within the group room block.

A limited number of rooms have been reserved at the conference rate of \$269.00 per night. PLEASE make your reservations as early as possible to take advantage of this special room rate. Note: We cannot guarantee that any additional rooms will be available in the hotel once our block of rooms is sold out, even if the block is sold out before the cutoff date, which is August 21, 2018.

The registration deadline for the 2018 Blockchain Technology: An Emerging Issues Forum is Wednesday, August 29, 2018. You can register online at http://aaahq.org/Meetings/Meeting-Info/sessionaltcd/18BDC09





Elizabeth D. Almer Named Next Senior Editor of Issues In Accounting Education

Elizabeth D. Almer, Professor of Accounting, Retzlaff Director of Accounting at Portland State University, has been named the next senior editor of *Issues in Accounting Education*.

For over a decade, Elizabeth has conducted research on human capital issues in the accounting profession and higher education. Elizabeth's research has been published in many journals including Issues in Accounting Education, Advances in Accounting Education, Behavioral Research in Accounting, Auditing: A Journal of Practice & Theory, Journal of Business Ethics, The Journal of Accountancy, and The CPA Journal. She has served on the editorial boards of Issues in Accounting Education, Journal of Accounting

Education, Accounting Horizons, Behavioral Research in Accounting, and Research on Professional Responsibility and Ethics in Accounting. She has also served as an Associate Editor for Advances in Accounting. Just a few of her many honors and accomplishments include the American Accounting Association's 2013 and 2018 Western Region Meeting Best Paper Award and the PSU School of Business 2010 Undergraduate Teaching Award for Accounting. All of these activities make her an outstanding person to lead Issues in Accounting Education.



Elizabeth was formerly an auditor with Price Waterhouse. She received her PhD from Arizona State University and joined the faculty of the School of Business at Portland State University in Accounting in 2001. She is actively involved in serving both the professional and academic accounting communities. Elizabeth has served as a member of the Oregon Society of CPAs Board of Directors, Oregon Society of CPAs Educational Foundation, and the AICPA's Work Life and Women's Initiative Executive Committee, and has been an active member of the American Accounting Association.

Professor Almer will assume the duties of *Issues in Accounting Education* senior editor in July 2019 when senior editor Valaria P. Vendrzyk completes her three-year term.

Conferences Advancing Accounting Education, Research & Practice

Submit, Volunteer, and Attend ANY of the meetings described below!

Share Connect Participate

Attend a Meeting That Provides the Following:

- Affordable Pricing in Great Locations
- CPE-Earning Potential
- Teaching and Research Sessions
- Master Teachers Sharing Inspiring and Reflective Approaches to Teaching
- Networking Opportunities

Growing Communities

Meetings held by the AAA Regions offer dynamic programs to everyone in the broad community of the accounting academy. Whether you are a doctoral student, professionally oriented faculty (non-tenure track), two-year college faculty, or a fully tenured professor, these meetings have a diverse range of topics. Come add your voice to the conversation!

Dynamic Speakers and Best Practices Presentations CTLA Sessions:

Each meeting features sessions coordinated by a team of master teachers affiliated with the AAA Conference on Teaching and Learning in Accounting (CTLA). For the 2018-2019 meeting year, the meetings will feature national speaker **Ann Dzuranin** (Northern Illinois University), who will be sharing "Data and Analytics: Curriculum Innovation to Meet Employer Needs," where you can gain data and analytics teaching insights and inspiration! Ann will also be presenting a follow-up CTLA Concurrent Session entitled "Data and Analytics for your Accounting Courses: Diving into Data and Analytics—Ways to Incorporate Data and Analytic Skills into Any Accounting Course."

Other CTLA Concurrent Sessions will include "Activities, Resources, and Takeaways from AAA's Intensive Data and Analytics Summer Workshop" and "Emerging Issues Forum: Highlights from AAA's Blockchain Technology Conference." Meetings also feature Effective Learning Strategies presentations during the Friday evening reception.

NEW: Hands-on Workshop Sessions (Saturday CPE at Most Region Meetings):

Interested in mastering data visualization and creating dashboards with Microsoft's free add-on program to Office 2016 Excel? Did you know that 70% of Power BI commands are the same as Excel? Join **Guido Geerts** (University of Delaware) to learn how to effectively include data visualization into your courses by attending these hands-on workshops with your PC pre-loaded with Power BI.

Microsoft's Power BI Basics: Part 1 & 2 Saturday morning sessions at most Region Meetings (PC Based)

 Most Big Data projects go through a prototypical sequence of steps: discovering data, organizing data (extracting, profiling, transforming), enhancing data (information modeling), and analyzing data. Each of (continued on next page) the different steps requires a different set of skills and tools. This workshop first discusses how Power BI supports the different steps followed by an in-depth discussion of how to build powerful, interactive, dash boards with Power BI (analyzing data). You will learn the core principles of designing dashboards by working on a number of exercises. We will start from scratch, no previous knowledge regarding designing dash boards or analytics is required and the materials taught are relevant to all accounting disciplines.

Microsoft's Power BI Advanced (PC based)-Saturday afternoon CPE sessions at most Region Meetings

• This nominal-cost CPE workshop takes a deeper look at Power BI and how its tools can be applied in different accounting areas (financial, managerial, auditing). After taking both workshops, you will receive a Certificate and should be able to teach and use dashboards (and analytics) in your classes.

Research Opportunities

Each meeting also offers opportunities to present, discuss, and learn about research papers and projects. Papers can be submitted for regular paper presentation sessions, members can volunteer to serve as reviewers and discussants, and some panel sessions will include research ideas and topics. In addition, several Regions offer special opportunities for doctoral students.

Registration is currently open for the 2018 Midwest and Northeast Region Meetings. The Call for Submissions for the 2019 Southwest Region Meeting is currently open.

Please visit **http://aaahq.org/Meetings/Region-Meetings** for more information and to register/submit to these meetings today! Watch for announcements on Calls for Submissions for each of the meetings, as well as information about registration, additional speakers, and Industry Tours (where you can also earn CPE credits!).

Mark Your Calendars for These Upcoming Meetings:



October 4-6, 2018 Indianapolis, IN



April 4-6, 2019 Savannah, GA



October 18-20, 2018 Old Greenwich, CT



April 11-13, 2019 Newport Beach, CA



May 9-11, 2019 Columbus (Dublin), OH



March 13-16, 2019 Houston, TX



May 2-4, 2019 Pittsburgh, PA

Open Source Courses and Resources: How to Narrow the Knowledge Gap between Data and Analytics and Our Accounting Curricula by Susan Crosson

The good news is that accounting curricula already deliver two types of analytics: Descriptive Analytics (what has happened) and Diagnostic Analytics (why something happened). For example, financial statements and internal reports frequently include percentage changes, averages, or comparative sums to tell the story of an organization's operations. Audits of public companies' results are conducted to detect fraud or errors. And, variance analyses of budget-to-actual results show where to focus to improve organizational performance.



While these retrospective data analytics are proven value-adds for the accounting profession, they are no longer adequate to meet the demands of a rapidly automating, non-financial data abundant, forward-looking world. Today, accountants must master, and accounting curricula must deliver, future-focused analytics: Predictive analytics (what will happen) and Prescriptive Analytics (what should happen). For example, by building dashboards that pull data not only from accounting systems but also from social sentiment data, IoT data, and other cloud-based sources accountants can create near real-time financial forecasts, trend analyses, and budget predictions. And, by utilizing machine learning, computational modeling, and algorithms accountants can compare tradeoffs and outcomes to make recommendations based on their analyses of "what-if" scenarios. The result is an agile, data-rich environment where accountants not only analyze organizational results but create the data architecture to empower future results.

When you are learning something new, where do you start? What are some low-cost or no-cost options to narrow the knowledge gap between the data and analytic knowledge you and your students currently have and the data architecture and analyses agile enough for the future?

Online Learning: Go to online learning resources available in Google, YouTube, Coursera, Lynda, and others. On YouTube, you can find the latest on KPMG's Master of Accounting with Data and Analytics Program; Rutgers Accounting Web offerings of its undergraduate, graduate, and PhD courses; or, dat a visualization, critical thinking, R, and Python how-to videos. Take a course or complete a five to seven course specialization on Coursera in Business Analysis, R, Data Analytics, Python, or Accounting. Sign-on to Linkedin's Lynda.com for just-in-time video instruction on software or business skills (check to see if your school already provides students and faculty with a subscription or sign up for a free trial). Try out Code Academy (https://www.codeacademy.com) for free coding classes in 12 different programming I anguages. Data Camp (https://www.datacamp.com) to learn R or Python. Explore Udemy (https://www.udemy.com) for 65,000 low cost courses, or Udacity (https://www.udacity.com) to learn more about its skills and nanodegrees. Worst case, just Google what you want to learn.

Data—Dirty and Clean: Begin exploring in your comfort zone of structured data with the SEC data available in EDGAR (https://www.sec.gov/edgar.shtml). Use the SEC's Office of Structured Disclosure's Inline XBRL (https://www.sec.gov/structureddata), or take a deeper dive into the SEC's Division of Economic Risk Analysis's library of data sets:

DERA Data Library

https://www.sec.gov/dera/data

Financial Statement

https://www.sec.gov/dera/data/financial-statement-data-sets.html

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Financial Statement and Notes

https://www.sec.gov/dera/data/financial-statement-and-notes-data-set.html

Crowdfunding Offerings

https://www.sec.gov/dera/data/crowdfunding-offerings-data-sets

• Mutual Fund Prospectus Risk/Return Summary

https://www.sec.gov/dera/data/mutual-fund-prospectus-risk-return-summary-data-sets

EDGAR Logfiles

https://www.sec.gov/dera/data/edgar-log-file-data-set.html

Structured Disclosure RSS Feeds

https://www.sec.gov/structureddata/rss-feeds-submitted-filings SEC and Market Data

https://www.sec.gov/data

Learn about unstructured data and the power of text analytics by exploring Seal Software (https://www.seal-software.com), a leader in contract discovery and analytics. For classroom examples, look at Seal's compliance implementation of IFRS 15-Changes in Revenue Recognition or GDPR.

Clean data, or better, yet extract-transform-load (ETL) data by using a free trial version of one of the following data prep providers. Their websites provide use cases, videos, tutorials, blogs, and infographics:

- Alteryx: Market leader (14-Day free trial) https://www.alteryx.com
 - · Getting started

https://community.alteryx.com/t5/Getting-Started/ct-p/getting-started

Alteryx Academy: Interactive Lessons/Weekly Challenge/Certification

https://community.alteryx.com/t5/Alteryx-Academy/ct-p/alteryx-academy

- Rapidminer Studio (30-Day free trial) https://rapidminer.com
 - Training Videos: https://rapidminer.com/training/videos/
- Datawatch Monarch and Swarm: Datawatch.com (30-day free trial)
 - Online Tutorials: https://www.datawatch.com/resource-center/tutorials/
- Tableau Prep-getting data ready to visualize (free add-on with your academic license to Tableau)

https://www.tableau.com/learn



But where can clean and dirty data be found? Data sets are readily available from Kaggle.com, the Tableau community

(https://community.tableau.com/docs/DOC-10635), and municipal government data portal websites like the City of Chicago

(https://data.cityofchicago.org). Currently, there are more than 85 municipal data portals you can access via the internet.

As academics, you and your school may gain password access to the following data sets. Contact the website administrator to authenticate your credentials:

- HUB of Analytics Education: http://hubae.org
- NetSuite.com
- TeradataUniversityNetwork.com
- University of Arkansas: Sams Club, Dillards

https://walton.uark.edu/enterprise/teradata-university-network.php

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Data can also be scraped from any website using screen scraping software. A screen scraper is software that retrieves or "scrapes" information off a variety of websites simultaneously. A quality screen-scraping system is not limited to a single format, since data exists in a variety of forms. Thus, using a free trial of a program like Mozenda (http://mozenda.com), any website

can be turned into your own personal database. To learn more about how to do screen scraping, search for screen-scraping how-to's on YouTube or view online Mozenda tutorials

(https://www.mozenda.com/help-category/video-tutorials/).

Data Visualization: Telling the story of data and your analyses can become more insightful than spread-sheets of numbers using applications like Tableau, Microsoft's Power BI, or Qlik (http://Qlik.com). The first step is to become literate in what makes a good visualization. Start by critiquing visualizations to determine what works. To view visualizations that make no sense and learn why they don't work, go to https://viz.wtf. To practice your visualization literacy, use Tableau Public (https://public.tableau.com/s/gallery), and their free online training videos (https://public.tableau.com/s/resources) to see data patterns and learn to ask better questions of the data presented. To learn how to create data visualizations using the software, go to any of the data visualization software websites for access to ample training tutorials. Tableau and Tableau Prep are available for free to you and your students. Authenticate academic credentials at https://Tableau.com/teaching. Microsoft's Power BI is also a free add-on for PC users using Office 2016. (Currently, it is not available for the Mac.) Qlik, too, has a free academic program (https://www.qlik.com/us/company/academic-program).

Benchmarking with Peer Schools: How big is the gap between what you are doing in your curricula and courses versus your peer or aspirational schools and programs? Minding the gap requires continuous improvement and vigilance.



The resources presented in this article are a baseline for today's curricular innovation. What is known with certainty, is that tomorrow will bring new tools and ways to accounting's information architecture. Staying agile and building responsive curricular models is the daunting academic infrastructure challenge that faces all in higher education.

The Future Is Now: As an example of why the data architecture of today and tomorrow is already operational, take a look at Idaciti. Idaciti.com is a public financial data visualization platform that uses all of the above to provide broader, deeper views of public companies and their data, disclosure, MD&A s, and non-financial datasets in real time.

- Free demo videos https://demo.idaciti.com
- Analyze financial and non-financial data: https://hello.idaciti.com
- Blog posts: Lease standard, etc.: https://blog.idaciti.com
- FAQs: https://hello.idaciti.com/faq



In summary, from the beginning of time, accounting has converted data into meaningful information for decision making. By assimilating data and analytics into our curricula, accounting will continue its essential societal role. The ways of doing accounting will be transformed from the data architecture born 500 years ago to a data architecture agile enough for today and tomorrow.



Call for Papers

Special Themed Issue of Issues in Accounting Education

Educating the Future Accounting Professional: Actively Shaping Professional Identities for a Rapidly Changing World

Guest Editors

Dr. Sandy Hilton CPA Canada, Toronto, Canada shilton@cpacanada.ca Associate Professor Nicholas McGuigan Monash University, Australia nicholas.mcguigan@monash.edu

Economic, technological, ecological, and sociological factors are disrupting and impacting the accounting profession and challenging the current business environment. The future of work, climate change, innovation, sustainability, political instability, and over-consumption of resources represent systemic factors, that will reshape the types of business decisions that professional accountants are called on to make. New technologies are set to transform the information available to accounting professionals making business decisions. The accounting profession will continue to be transformed while new professions may be created to fill the need produced by the disruptive forces.

Issues in Accounting Education invites submissions for a themed issue on "Educating the Future Accounting Professional: Actively Shaping Professional Identities for a Rapidly Changing World." This themed issue welcomes all views on educating the future accounting professional with all types of articles—empirical, theoretical, case studies, autobiographical, or opinion pieces—being considered. Submissions should be original work, that investigates an aspect of accounting education for the future professional. The themed issue will focus primarily on the impacts to education rather than focusing on the disruptive forces themselves.

The following list is indicative of topics of interest but is not intended to be exhaustive:

- Educating for future economies and alternative ways of measuring
- Developing future professional identities of accounting graduates
- Assessment and evaluation of skills and/or attributes development for an ambiguous world
- Embedding new models of corporate reporting, governance, and accountability in curricula design
- Creating a systems-design approach in accounting education
- Developing creativity and innovation attributes in accounting curricula
- Accounting student co-creation of learning and assessment design
- Emotional intelligence, empathy, and the impact they have on learning accounting
- Enhancing interdisciplinary and multidisciplinary perspectives
- Professional development of accounting educators for the professions of the future
- Future governance and accountability measurements and frameworks
- Developing integrated curricula that introduce new skills/attributes with traditional accounting technical knowledge
- Designing courses that help accounting students develop resiliency, adaptability, innovation, and other skills/attributes necessary to be successful in the future profession

Please email the Guest Editors regarding any queries or if you would like to discuss an idea you may have in relation to the themed issue.

Submissions should be prepared in accordance with *Issues in Accounting Education's* policies and style guide and submitted by **Saturday, December 1, 2018** via the journal's normal submission process. During submission, please select the 'Other' manuscript type and indicate in your cover letter that your manuscript is in consideration for the special issue. For more information on the journal and how to submit manuscripts, visit http://aaahq.org/Research/Journals/Issues-in-Accounting-Education.

The AAA's 2018 New Faculty Consortium A review from 2017-2018 New Faculty Consortium Chair Morton Pincus

The 2018 New Faculty Consortium was held February 1-4 at the Lansdowne Resort and Conference Center (Leesburg, VA). Representing 106 schools, 136 new faculty (NF) attended this unique event sponsored by EY the highest number in recent memory.

The NFC's focus is on being a scholar: Someone who gains new knowledge and disseminates it through teaching, research, and service to his/her institution, the academy, and the accounting profession. The diversity of NF hints at the importance of emphasizing the many ways scholars generate and disseminate knowledge: 33% of NF teach at least five classes per year while 40% teach three or less; 55% teach financial accounting and almost 80% teach introductory or other undergraduate major requirements. Financial reporting (48%) or audit (22%) are the NF's primary research areas; 71% are archival researchers and 24% do experimental psychology; 59% seek to publish in *The Accounting Review (TAR)*.

Institutions differ in their missions, yet all professors have the same basic responsibilities—teaching, research, and service. While different schools weigh these differently, faculty have many things to talk about and learn from each other. The NFC program aimed to facilitate those conversations. New ideas implemented included new teaching topics, a paper review exercise, a teaching and research fair, Q&A following most presentations, and ending festivities.

Some 31 senior faculty from 29 institutions were part of the program, reflecting a wide range of research and teaching interests and attributes such as: (i) delivered interesting and lively presentations; (ii) had AAA journal or other journal editorial experience; (iii) taught at various levels, received teaching awards, written textbooks; and (v) service to the academy. We thank them for devoting their time to the NFC.

The program outline follows: Thursday evening, Paul Beswick (EY's Washington office) shared insights on the accounting profession's current and expected regulatory environment and the new tax law. Friday and Saturday highlighted three main themes: Planning an Academic Career, Teaching; and Research and Reviewing. Featured speakers were: Anne Christensen (AAA President, Montana State University), Enriching Your Career Through Service; Mark Nelson (Dean, Cornell University), Teaching/Research/Administration; Rodrigo Verdi (Massachusetts Inistitute of Technology) and Mort Pincus (University of California, Irvine), TAR Editorial Process; Ellen Glazerman (EY Foundation), Digital Disruption and the Professional of the Future; Weili Ge (University of Washington), Teaching; Karen Sedatole (Emory University), Research Perspective-I; Mohan Venkatachalam (Duke University), Research Perspective-II; Teri Yohn (Senior Editor Accounting Horizons, Indiana University), Constructive Reviews and Paper Discussions. There were also four mini-teaching presentations: Shane Dikolli (Duke University), Important Teaching Basics; Roger Martin (University of Virginia), Leveraging Technology in Students' Learning; Amy Dunbar (University of Connecticut), Online Teaching; and Elizabeth Gordon (Temple University), Teaching a Diverse Set of Students. Small group break-out sessions led by senior faculty capped each theme and NF were grouped with peers having similar research/teaching interests.

Teri Yohn led a discussion of good and bad reviews based on a research paper distributed in advance. A Teaching and Research Fair followed in which NF could talk with the four mini-teaching presenters and with the other senior faculty about research, journals and editorial issues, teaching areas and approaches, etc. Agnes Cheng (The Hong Kong Polytechnic University) talked about Work-Life Balance, and Steve Stubben (The University of Utah) provided a pictorial overview at the end.

There were plenty of networking opportunities, which NF especially appreciated as did senior faculty who liked meeting NF and other senior faculty whom they may not have previously known. NF rated their overall satisfaction with the NFC at 4.63 (out of 5); senior faculty rated it at 4.83.

Special thanks to the NFC committee for planning and participation. The 2017-18 Committee members were Mort Pincus (University of California, Irvine, chair), Hollis Skaife (University of California, Davis, past chair), Betsy Gordon (Temple University, chair-elect), Quinton Booker (Jackson State University), Agnes Cheng (The Hong Kong Polytechnic University), Weili Ge (University of Washington), Giorgio Gotti (The University of Texas at El Paso), Michael Kimbrough (University of Maryland), and Tim Rupert (Northeastern University). Thanks also to Ellen Glazerman for the EY Foundation's generous financial and staff support, both before and at the event, to the AAA's Beverly Collins, for her exceptional assistance organizing the NFC, and to Susan Crosson, Director of the Center for Advancing Accounting Education, whose information technology know-how cannot be overstated.

2018-2019 AAA Membership Renewal Have YOU Renewed Yet?

We are currently accepting renewals for the 2018-2019 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.

2018-2019 Membership Dues:

- Full Member \$235
- Two-Year College Member \$80
- Life Member \$50
- Student Member \$50



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 - \$45, Accounting Horizons - \$25, Issues in Accounting Education - \$25. 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. The 2018 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 PhD 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.



Request for Proposals

Academic Research in Private Company Assurance Services

Proposal Deadline: Friday, September 28, 2018

Background

Founded in 1887, the American Institute of Certified Public Accountants (AICPA) represents the CPA profession nationally regarding rule-making and standard-setting, and serves as an advocate before legislative bodies, public interest groups and other professional organizations. The AICPA develops standards for audits of private companies and other services by CPAs; provides educational guidance materials to its members; develops and grades the Uniform CPA Examination; and monitors and enforces compliance with the profession's technical and ethical standards.

In July 2012, The Pathways Commission (which was formed by the AICPA and the American Accounting Association (AAA) to study the future of higher education and develop recommendations for the accounting profession) recommended that the profession establish additional joint research ventures with academia.

In response, in 2016 the AICPA established the Assurance Research Advisory Group (ARAG), comprised of representatives from academia and the profession, which reviews and approves academic research proposals addressing private company assurance topics that are of interest to practitioners.

Approved research proposals are eligible for:

- Access to assurance partners and staff at approximately 36 national and regional firms (excluding the largest 8 firms);
- Funding of up to \$15,000 per proposal;
- Access to up to 40 peer reviewers from small/medium-size firms (e.g., for survey or interview purposes); and
- Access to anonymized data collected through a peer-review questionnaire.

In providing funding and resources, ARAG seeks to:

- Drive research relative to private company assurance issues that are most pressing to the profession;
- Provide the AICPA with valuable insight into the factors that affect the quality of private company assurance services; and
- Use those insights to support the standard-setting process and the broader Enhancing Audit Quality (EAQ) initiative.

The AICPA is interested in supporting empirical research using any appropriate research method, as well as literature reviews and syntheses, descriptive analyses, and meta analyses.

(continued on next page)

Areas of Interest

The AICPA is interested in funding projects that address research questions with a nexus to one of the topics listed below. These topics are solicited from various AICPA and state CPA society committees and are focused on domestic private company assurance engagements. The AICPA will also consider research proposals that are unrelated to the topics below but will support the ARAG's mission as described above.

- Audit Quality
- Risk Assessment and Response
- Materiality
- Levels of Assurance
- Emerging Technologies
- Specialization



To read the full descriptions of each of the above areas of interest, please visit https://www.aicpa.org/interestareas/peerreview/assuranceresearchadvisorygroup-home.html

Proposals

Proposals should be focused, concise, and should not exceed ten pages in length (double spaced; excluding executive summary, references, research team bios, draft research instruments, and pilot test results).

Up to five projects will be selected for funding. The number of projects selected will depend on the quality and number of proposals received. The AICPA anticipates providing up to \$15,000 for each approved research proposal. ARAG representatives will be available to provide feedback on research instruments for approved research projects.

To read the full set of Proposal Instructions, please see the instructions included in the Request for Proposals PDF online at

https://www.aicpa.org/content/dam/aicpa/interestareas/peerreview/downloadabledocuments/arag-rfp.pdf

Submission Process

The AICPA has an online process for submitting research grant proposals. To submit your proposal, please go the online submission form located at the following website:

https://www.aicpa.org/interestareas/peerreview/arag-request-for-proposal.html and follow the instructions. To be considered, proposals must be received on or before 12:00 midnight EDT, *Friday, September 28, 2018*.

Proposals will be reviewed by the AICPA's Assurance Research Advisory Group. Grants will be announced no later than February 28, 2019.

Questions should be addressed to Michele Craig (arag@aicpa.org).

To learn more about the Assurance Research Advisory Group (ARAG), please visit https://www.aicpa.org/interestareas/peerreview/assuranceresearchadvisorygroup.html

Upcoming AAA Meetings 2018-2019 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!

September 13-14, 2018

2018 Blockchain Technology: An AAA Emerging Issues Forum San Francisco, CA

October 4-6, 2018 **2018 Midwest Region Meeting** Indianapolis, IN

October 11-13, 2018

2018 Accounting, Behavior and Organizations
Research Conference

Phoenix, AZ

October 18-20, 2018

2018 Northeast Region Meeting
Old Greenwich. CT

October 19-20, 2018

2018 Management Accounting Section Teaching Case Conference

Toledo, OH

October 26-28, 2018

2018 Diversity Section Meeting

Atlanta, GA

November 8-10, 2018

2018 Teaching, Learning and Curriculum Section Midyear Colloquium Dallas. TX

December 7-9, 2018

2018 Accounting PhD Rookie Recruiting and Research Camp Miami, FL

January 3-5, 2019

2019 Management Accounting Section Midyear MeetingFort Lauderdale, FL

January 10-12, 2019

2019 Joint Midyear Meeting of the Accounting Information Systems and Strategic & Emerging Technologies Sections San Antonio, TX







January 11-12, 2019

2019 Financial Accounting and Reporting Section Midyear Meeting

Seattle, WA

January 17-19, 2019

2019 Auditing Section Midyear Meeting

Nashville, TN

February 21-23, 2019

2019 American Taxation Association Midyear Meeting

Washington, DC

January 24-26, 2019

2019 International Accounting Section Midyear Meeting

Miami, FL

February 8-9, 2019

2019 APLG/FSA Annual Seminar

Tampa, FL

March 1-2, 2019

2019 Forensic Accounting Research Conference

St. Louis, MO

March 8-9, 2019

2019 Government and Nonprofit Section Midyear Meeting

Norwalk, CT

March 13-16, 2019

2019 Southwest Region/FBD Meeting

Houston, TX

March 29-30, 2019

2019 Conference of the Public Interest Section and Doctoral/Early Scholar Consortium

Orlando, FL

April 4-6, 2019

2019 Southeast Region Meeting

Savannah, GA

April 11-13, 2019

2019 Western Region Meeting

Newport Beach, CA

May 2-4, 2019

2019 Mid-Atlantic Region Meeting

Pittsburgh, PA

May 9-11, 2019

2019 Ohio Region Meeting

Columbus (Dublin), OH

August 9-14, 2019

2019 AAA Annual Meeting

San Francisco, CA









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