2019 Annual Meeting Preview

We look forward to seeing you at the upcoming 2019 Annual Meeting and the Conference on Teaching and Learning in Accounting (CTLA) at the Hilton San Francisco Union Square and Hilton Parc 55 hotels in San Francisco, California.

Help us to develop “Bold Transformations Toward a Prosperous Society.” San Francisco, being the center of technology and business disruption, is a great setting for the meetings and to think about their impact on the future!

AUGUST 9-14, 2019
We are all looking forward to the 2019 Annual Meeting of the American Accounting Association in San Francisco, California. The theme for this year’s Annual Meeting is “Bold Transformations Toward a Prosperous Society.” We are facing change at a faster pace than we have ever witnessed. The development of new technologies is having a profound impact on the demand for new goods and services as well as how organizations operate. 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 9, 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 in Accounting (CTLA), before the meeting officially gets underway on Monday, August 12. Plenaries and concurrent sessions will take place from Monday morning, August 12, through the evening of Wednesday, August 14, 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 sixth Global Emerging Scholars Research Workshop will be held on Sunday, and the Faculty-Student Collaborations in Accounting Workshop (FASTCA-19) will be held on Wednesday. The scholars who will attend the workshop will present their papers and receive constructive feedback from senior mentors and their fellow scholars. Global Emerging Scholars Research 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-19 sessions is to encourage exploration and discussion of research collaborations between accounting faculty and undergraduate and master’s students.

The Exhibit Hall opens on Sunday, August 11 at 3:00 pm, and will feature more than 30 exhibitors. For the ninth year, our Service Project will be featured, 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 2020 Annual Meeting in Atlanta, GA, 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 at the Wednesday evening closing reception.

The 2019 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 2019-2020 member year. Please visit us online at http://aaahq.org/Membership for more information.
The AAA is proud to announce the following winners of the 2019 awards, which will be presented at the Annual Meeting in San Francisco, CA 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: William E. McCarthy, Michigan State University
Undergraduate: Margarita Maria Lenk, Colorado State University
Two-Year College: Jill Mitchell, Northern Virginia Community College

Accounting Horizons Best Paper Award (To be awarded at the AAA Tuesday Luncheon)
Clive S. Lennox, University of Southern California and Xi Wu, Central University of Finance & Economics

Competitive Manuscript Award (To be awarded at the Wednesday Plenary)
Ethan Rouen, Harvard University
“Rethinking Measurement of Pay Disparity and Its Relation to Firm Performance.”

Deloitte Foundation Wildman Medal Award
Sponsored by the Deloitte Foundation (To be awarded at the Tuesday Plenary)
Emily E. Griffith, University of Wisconsin-Madison, Jacqueline S. Hammersley, The University of Georgia, and Kathryn Kadous, Emory University

Distinguished Contributions to Accounting Literature Award (To be awarded at the Wednesday Plenary)
S.P. Kothari, Massachusetts Institute of Technology, Andrew J. Leone, Northwestern University, and Charles E. Wasley, University of Rochester

Innovation in Accounting Education Award
Sponsored by the Ernst & Young Foundation (To be awarded at the Wednesday Plenary)
Markus Ahrens, Saint Louis Community College, Meramec, and Cathy Scott, University of North Texas-Dallas
“Teaching and Learning Toolbox”

Issues in Accounting Education Best Paper Award (To be awarded at the AAA Tuesday Luncheon)
A. Faye Borthick, George State University, Gary P. Schneider, California State University, Monterey Bay, and Therese R. Viscelli, Mercer University-Macon

Lifetime Service Award (To be awarded at the AAA Tuesday Luncheon)
Mary E. Barth, Stanford University
Ellen Glazerman, Ernst & Young Foundation

Notable Contributions to Accounting Literature
Sponsored by the AICPA (To be awarded at the Wednesday Plenary)
Yaniv Konchitchki, University of California, Berkeley, and Panos N. Patatoukas, University of California, Berkeley

Outstanding Accounting Educator Award
Sponsored by the PricewaterhouseCoopers Foundation (To be awarded at the Tuesday Plenary)
Joan Lee, Fairfield University
Thomas J. Linsmeier, University of Wisconsin-Madison

Outstanding Service Award (To be awarded at the AAA Tuesday Luncheon)
Anne M. Farrell, Miami University of Ohio
Patricia M. Poli, Fairfield University

Seminal Contributions to Accounting Literature Award (To be awarded at the Monday Plenary)
Patricia Dechow, University of Southern California

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

Congratulations to all the 2019 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 us online at http://aaahq.org/Career-Center

Upcoming Career Center Events

Career Center at the Annual Meeting | August 11-14, 2019 | San Francisco, CA

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 11, at the Hilton San Francisco Union Square.

The Career Center at the Annual Meeting will feature the following 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.

Note: In order to attend the Career Center at the Annual Meeting, you MUST be registered for the 2019 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.

Preparing for the Interview Process (Workshop #31)
Are you looking for some interview tips and pointers? Be sure to attend the Preparing for the Interview Process session. This session is open to all Annual Meeting registrants who are interested in learning or reviewing skills that are helpful while going through the job-seeking process. There is no fee for this session, which occurs on Sunday, August 11 from 2:00 pm-3:30 pm. If you have not pre-registered, you can do so on-site.
The American Accounting Association (AAA) and the University of Miami are pleased to bring you the 2019 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 2019 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 2020** 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 2020 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 2019 Event! The 2018 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 2019 Accounting PhD Rookie Recruiting and Research Camp, please visit [http://aaahq.org/Meetings/2019/Accounting-Rookie-Camp](http://aaahq.org/Meetings/2019/Accounting-Rookie-Camp)

If you have any questions about the 2019 Accounting PhD Rookie Recruiting and Research Camp, please contact Mary Beth Gripshover via email at marybeth.gripshover@aaahq.org.
2019-2020 Board of Directors Election Results

Congratulations to the new Board members, who will begin their terms at the 2019 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.

For a complete listing of the 2019-2020 Board of Directors, please visit http://aaahq.org/About/Directories/Boards/20192020-Board-of-Directors
Council Election Results

Council Chair-Elect Election Results
Following the March 2019 Council meeting, the election for the 2019-2020 Council Chair-Elect was conducted. Nancy Nichols from James Madison University was elected and accepted the position. Nancy is currently serving Council as the American Taxation Association Representative.


She is currently on the editorial boards for Journal of International Accounting, Auditing and Taxation, and Journal of Legal Tax Research. Dr. Nichols is the recipient of the JMU Provost's Distinguished Teaching Award and the ATA's Lifetime Service Award. She is Past President of Beta Alpha Psi, serving on the Board of Directors from 2003-2009.

International Council Member-at-Large Election Results
Following the March 2019 Board of Directors meeting, the election for the 2019-2021 International Council Member-at-Large was conducted. Mandy Cheng, from the UNSW Business School (Sydney, Australia), was elected and accepted the position. Mandy's term will begin following the Council meeting at the 2019 Annual Meeting in San Francisco, CA. She was elected from an extensive pool of qualified candidates.

Mandy Cheng joined the school in 1998. Prior to her appointment, Mandy worked as an accountant with BHP. Her research interests include strategic performance management systems such as the balanced scorecard, capital investment decisions, incentive and compensation scheme designs, the use of accounting information in negotiations, and integrated reporting.

Mandy has served multiple editorial roles, including Editor of Accounting and Finance (current), Deputy Editor of Australian Journal of Management (current), a member of Management Accounting Research Editorial Board (current), and Associate Editor of Behavioral Research in Accounting (2011-2013). She is a panel member and the Selection Committee Chair of CIMA Australasian Centre of Excellence, and the Chair of the Advisory Board of AFAANZ (Accounting and Finance Association of Australia and New Zealand) Management Accounting Special Interest Group. From 2011-2014, Mandy was also a Director of AFAANZ.

We appreciate everyone’s willingness to serve the AAA community!
2019 Intensive Data and Analytics Summer Workshop...  
*It Was Intense!*

The second Intensive Data and Analytics Summer Workshop held at the Orlando International Airport Hyatt June 10-13, 2019 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 focused on the whys and how-tos of data and analytics in preparation for Fall 2019 classes. It included hands-on learning sessions of Tableau, Tableau Prep, Power BI, Automation Anywhere RPA, SAS, SAP Analytics Cloud, R, Python, Alteryx, Azure, and MindBridge AI. It explored large data sets from the U.S. Securities and Exchange Commission, the University of Arkansas, and Disney. Case experiences from both the faculty’s and students’ perspectives were explored. The workshop spanned over 40 hours of CPE in just 4 days. *It was intense!*


After the morning break, attendees chose between three knowledge expert panels: (1) “Program Leaders Panel: A Better Accounting Curriculum?”; (2) “Faculty at the Forefront Panel: What’s Next?” and (3) “Faculty at the Beginning Panel: Where to Start?” After lunch, participants attended a variety of data and analytics concurrent sessions. In the evening, participants chose between three hands-on workshops covering the basics of either SAS Studio, Power BI, or Robotic Process Automation (RPA) with Automation Anywhere.

Tuesday’s sessions focused on finding data (including scraping the web for data), cleaning the data, analyzing the data using analytics, telling the data stories through visualizations, and applying popular tools like SQL, Excel, Python, R, and SAP Analytics Cloud. Also, research questions were posed about the SEC’s structured data, The EY Academic Resource Center (EYARC) introduced drones and automated counting software, frauds were detected from data visualizations, and blockchain was explained. In the evening, there were five tracks to choose from: Introduction to Tableau Desktop; Introduction to Power BI: Information Modeling (DAX) and Data Organization (ETL); FastTrack RPA Training; Visual Analytics using SAS Viya; and an Introduction to Ethereum, Ripple, and Hyperledger Fabric (Blockchain).

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Wednesday’s and Thursday’s sessions shifted focus to peer-reviewed best practices in courses and curricula. Sessions included Data Analytics on the CPA Exam, Master Classes where participants experienced both the faculty’s and students’ perspectives, and a Poster session where several poster topics sparked Q&A and informal discussions. Many thanks to all the faculty presenters, EYARC, and Deloitte for sharing academic ready cases and resources! Wednesday evening participants chose between hands-on workshops with Tableau Prep, Advanced Power BI, Fast Track RPA, or Practicing Mindful Living.

Sessions on Wednesday kept the workshop attendees engaged.

As the 270 participants crossed the “finish line” to the reception Thursday evening, all were awarded participation medals. Magic wands were awarded to Wendy Tietz and Jennifer Canius for their “KAT Insurance: Excel, Power BI, and Tableau Cases for Introductory Accounting.” Margaret Christ and Catherine Banks received wands for their EYARC cases, and Guido Geerts received a wand for his Power BI resources and workshops. Raffle prizes included time turner key chains (so you can attend all the concurrent sessions), a “Teacher of All Things t-shirt, and a toy robot that teaches Python. Comments as the celebration concluded included “I came to learn X, but I learned so much more!” “It was intense but worth it!” “Can’t wait to use these cases in the fall!” “Every year is different and there is so much to learn. Will there be a next year?”

Many thanks to the Steering Committee: Allen Blay, Gia Chevis, Ann Dzuranin, Guido Geerts, Gail Hoover King, Esperanza Huerta, Nancy Jones, Matthew Pickard, Pamela Schmidt, Myles Stern, and Wendy Tietz. Thanks also to workshop helpers: Cory Campbell, Jennifer Dirienzo, J.T. Eagan, Brian Hasson, Nadia Schwartz, and Julie Smith David. The workshop was fabulous due to all their efforts and care.

A big THANK YOU to our sponsors for their generous support of the meeting:

Watch for future announcements on upcoming meetings sponsored by the Center for Advancing Accounting Education!
2019 IMPACT THE FUTURE:  
A Conference about the Changing World of Accounting  
hosted by the Northeast Region  
October 3-5, 2019 | New York, NY

Attend this “Impact” conference to learn and share insights about the changing world of accounting. Confront the implications of those changes for accounting programs, research, and practice. Connect with other scholars, teachers, and professionals during this comprehensive program featuring panels showcasing experts on emerging issues and technologies, teaching sessions and workshops, and research presentations and discussions. The conference will be a platform for sharing knowledge across broad themes to:

• Apply emerging technologies to research and teaching  
• Focus on teaching (latest trends and pedagogy, and research with an impact on education)  
• Research with an impact on the profession  
• Research with an impact on scholarship

You are invited to be part of this conference designed to impact the future by stimulating knowledge and innovation. Hosted by the American Accounting Association’s Northeast Region.

Registration is Now Open! The Early Bird Registration Deadline is Monday, September 2, 2019. Register Online at [http://aaahq.org/Meetings/Meeting-Info/sessionaltcd/19IFC10](http://aaahq.org/Meetings/Meeting-Info/sessionaltcd/19IFC10)

See you at the Executive Conference Center in Times Square!
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!

October 3-5, 2019
**2019 Impact the Future Conference hosted by the Northeast Region**
New York, NY

October 3-5, 2019
**2019 Accounting, Behavior and Organizations Research Conference**
Providence, RI

October 17-19, 2019
**2019 Midwest Region Meeting**
Chicago, IL

November 1-2, 2019
**2019 Management Accounting Section Teaching Case Conference**
Salt Lake City, UT

November 1-3, 2019
**2019 Diversity Section Meeting**
Atlanta, GA

November 8-9, 2019
**2019 Teaching, Learning and Curriculum Section Midyear Colloquium**
Tampa, FL

December 6-8, 2019
**2019 Accounting PhD Rookie Recruiting and Research Camp**
Miami, FL

January 9-11, 2020
**2020 Management Accounting Section Midyear Meeting**
Houston, TX

January 16-18, 2020
**2020 Auditing Section Midyear Meeting**
Houston, TX
January 23-24, 2020
2020 Financial Accounting and Reporting Section Midyear Meeting
Nashville, TN

January 23-25, 2020
Joint Midyear Meeting of the AIS, SET, and International Sections
Orlando, FL

February 7-8, 2020
2020 APLG/FSA Annual Seminar
Long Beach, CA

February 27-29, 2020
2020 American Taxation Association Midyear Meeting
Fort Worth, TX

March 6-7, 2020
2020 Government and Nonprofit Section Midyear Meeting
Houston, TX

March 11-14, 2020
2020 Southwest Region/FBD Meeting
San Antonio, TX

March 27-28, 2020
2020 Conference of the Public Interest Section and Doctoral/Early Scholar Consortium
Washington, DC

Watch for more details coming soon on additional Section and Region Meetings for the 2019-2020 Membership year.

Check the Meetings webpage for the latest information about meeting dates and registration: http://aaahq.org/Meetings/AAA-Meetings
W. Robert Knechel Named Next Senior Editor of *The Accounting Review*

W. Robert Knechel, the Frederick E. Fisher Eminent Scholar in Accounting in the Fisher School of Accounting, Warrington College of Business at the University of Florida, has been named the next Senior Editor of *The Accounting Review*. Professor Knechel is currently an Editor for *The Accounting Review* and has previously served as the Senior Editor of *Auditing: A Journal of Practice & Theory*. He is the Director of the International Accounting and Auditing Center in the Fisher School of Accounting. He also holds the title of Research Professor in Accounting at The University of Auckland Business School in New Zealand and Research Professor in Auditing at KU Leuven in Belgium. He previously has held partial appointments at Maastricht University and the University of Amsterdam in The Netherlands. He currently serves on the Standing Advisory Group (SAG) of the PCAOB and is a member of the Board of Directors of the Foundation for Audit Research in The Netherlands.

Professor Knechel’s research is published in a variety of journals. He received the Auditing Section’s Outstanding Educator Award in 2015. He has also received the award for the Best Paper published in *Auditing: A Journal of Practice & Theory* in 2016 and was the recipient of the Auditing Section’s Notable Contribution in Auditing Literature Award in 2017. He is a two-time recipient of the Auditing Section’s Outstanding Dissertation Supervision Award. He has been the recipient of the best paper award at a number of conferences. He has served on the editorial boards of several academic journals including *Contemporary Accounting Research*. Finally, he is the author or co-author of a number of books in auditing.

Professor Knechel has held the title of University of Florida Research Foundation Professor in recognition of his ongoing research and, in 2019, received the University of Florida Doctoral Mentoring Award. He is a multiple-year recipient of the International Educator of the Year Award granted jointly by the Warrington College of Business and the International Center at the University of Florida. Other awards include the University of Florida J. Michael Cook Award for Excellence in Teaching, the Joint AICPA/AAA Research Collaboration Award, and the University of Delaware Alumni Award for Excellence. He is the recipient of numerous research grants from accounting firms and regulators in Australia, New Zealand, Belgium, and the European Union.

Professor Knechel has been active in the American Accounting Association, especially the Auditing Section. He served as the Chairman of the Auditing Section. During his tenure, the Auditing Section initiated the first of its annual midyear meetings. He also served as Vice-Chairman and Director of Education of the Auditing Section at different times. Professor Knechel holds a B.S. in Accounting from the University of Delaware and a Ph.D. from The University of North Carolina at Chapel Hill. He has also received the degree of Doctor Honoris Causa from BI Norwegian Business School.

Professor Knechel will assume the duties of *The Accounting Review* Senior Editor June 1, 2020, when Mary Barth completes her three-year term.
2019-2020 AAA Membership Renewal
Have YOU Renewed Yet?

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

2019-2020 Membership Dues:
• Full Member - $345
• Two-Year College Member - $90
• Student Member - $100
• Life Membership* - contact our Membership Team for more information

Members may also opt to receive print copies of AAA journals for an additional cost:

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 2019, the CCAM will bring candidates and recruiting institutions from across the world together to make career connections. Our services make job recruitment effective and efficient, at affordable prices, for both recruiting institutions and candidates alike. In December, the AAA also hosts the Accounting PhD Rookie and Recruiting Camp in Miami, which is a two-day forum for faculty and recruiters to meet and network with Ph.D. candidates, attend research presentations by job-seeking candidates, and conduct interviews.

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

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

Call for Papers
Journal of Management Accounting Research (JMAR)
Special Issue on the Interface between Managerial Accounting and Tax

Many fundamental managerial accounting topics intersect with the corporate tax function. For example, transfer prices, which firms use for the purpose of performance evaluation, can have a dramatic effect on corporate income taxes. While some studies examine the intersection of managerial accounting and corporate income tax, the topics are most commonly researched in isolation. We believe our understanding of managerial accounting and corporate income tax issues can be significantly enhanced through concerted efforts to consider them jointly as they relate to a variety of issues.

Our objective is to attract rigorous, innovative research that extends our knowledge of the interface between managerial accounting and corporate income taxation. We are particularly interested in research that extends our understanding of existing managerial accounting practices, distortions created by existing tax laws, or that prescribes changes to the practice of managerial accounting and/or corporate taxation.

Submissions are due by Thursday, August 1, 2019. Read the full Call for Submissions online at http://aaahq.org/Portals/0/documents/calls/2019/JMAR_Special%20Issue_Tax_MA%20call%20for%20papers%20final.pdf

Call for Papers
Accounting Horizons Conference on “Data Analytics in Accounting”
To be held at Baruch College–CUNY, New York, NY

Data analytics is changing the accounting profession, accounting education, and accounting research. With data surrounding us, accountants are increasingly expected to add value to their company and to their clients through data analytics. However, to date we know very little about the impact of data analytics on auditing, financial, and managerial accounting. The purpose of this special Accounting Horizons conference is to improve our understanding of these issues.

All research methods are welcome, including review, analytical, archival, design science, behavioral, qualitative, field, and case study. We define data analytics broadly, encouraging papers addressing Big Data topics as well as data science topics, even those that might come from outside of the accounting discipline.

We also particularly invite papers and panel presentations from the perspectives of academics and/or practitioners about the specific needs of university students and how they might be addressed by pedagogical and curricular innovations.

Submissions are due by Sunday, September 1, 2019. Read the full Call for Submissions online at http://aaahq.org/Portals/0/documents/calls/2019/Accounting%20Horizons%20Special%20Forum%20Proposal.pdf
Calls for Submissions

Call for Papers
Journal of Forensic Accounting Research (JFAR)

Fraud Research in Forensic Accounting

The Journal of Forensic Accounting Research (JFAR) promotes excellence in the research, teaching, and practice of forensic accounting, with a balance among basic research, practice, and education. In addition, forensic accounting research is to be broadly conceived and not limited to fraud research. In 2020, JFAR will publish a special interest forum titled “Fraud Research in Forensic Accounting.” The editors invite submissions of original unpublished work for this special interest forum.

This issue of the Journal of Forensic Accounting Research will focus on fraud topics in forensic accounting research, education, and practice. Submissions should be original research that examines the identification, investigation, or study of fraud constructs. The editors welcome behavioral, archival, and qualitative research methods including experimental and quasi-experimental design, survey research, and case studies. Other rigorous methodological approaches are welcome.

Submissions are due by Saturday, March 21, 2020. Please clearly state that your submission is for consideration for publication in the Fraud Research special topic. Read the full Call for Submissions online at http://aaahq.org/Portals/0/documents/calls/2020/CFP-JFAR-FraudResearch.pdf

Call for Papers
Journal of Forensic Accounting Research (JFAR)

Non-Fraud Research in Forensic Accounting

The Journal of Forensic Accounting Research (JFAR) promotes excellence in the research, teaching, and practice of forensic accounting, with a balance among basic research, practice, and education. In addition, forensic accounting research is to be broadly conceived and not limited to fraud research. In 2020, JFAR will publish a special interest forum titled “Non-Fraud Research in Forensic Accounting.” The editors invite submissions of original unpublished work for this special interest forum.

The focus of this topic is on the investigation and litigation services of non-fraud fields of forensic accounting education, practice, and research. In December, the American Institute of Certified Public Accountants (AICPA) published its proposed new “Statement on Standards for Forensic Services No. 1” (SSFS 1), which provides guidelines for those that perform forensic accounting services. SSFS 1 classifies forensic accounting engagements into “investigation” or “litigation” services. The investigation engagements are services performed to reach a conclusion regarding concerns of wrongdoing in which the forensic accountants perform necessary procedures to collect, analyze, evaluate, or interpret evidence on the merits of the concerns. The litigation engagements are actual or potential litigation services performed in connection with the resolution of disputes between parties in which the engagement does not need to be formal and may include an alternative dispute resolution forum.

Submissions are due by Monday, October 21, 2019. Please clearly state that your submission is for consideration for publication in the Non-Fraud special interest forum. Read the full Call for Submissions online at http://aaahq.org/Portals/0/documents/calls/2019/CFP-JFAR-NonFraud_sa%20edits_topic.pdf?ver=2019-04-12-172245-567
Call for Papers

Journal of Forensic Accounting Research (JFAR)

Behavioral Aspects of Forensic Accounting

The Journal of Forensic Accounting Research (JFAR) promotes excellence in the research, teaching, and practice of forensic accounting, with a balance among basic research, practice, and education. In addition, forensic accounting research is to be broadly conceived and not limited to fraud research. In 2020, JFAR will publish a special interest forum titled “Behavioral Aspects of Forensic Accounting.” The editors invite submissions of original unpublished work for this special interest forum.

Behavioral forensics is a rapidly growing subfield of forensic accounting. Just like financial forensics focuses on financial modeling and simulation to unearth fraud indicators (e.g., the "hockey stick effect"), and computer forensics focuses on how technology-enabled tools may be used to commit and/or hide fraud (e.g., "spear phishing" and "spoofing"), behavioral forensics treats fraud as a human act, and explores the myriad ways by which the behavioral sciences (i.e., psychology, sociology, anthropology, criminology, even psychiatry) may be brought to bear in preventing, deterring, detecting, prosecuting, and resolving fraud, and even remediating internal controls in the aftermath of fraud. Specifically, behavioral forensics brings insights from psychology, broadly defined, to understand the motivations and rationalizations of fraud perpetrators, emotional weaknesses of victims, gullible or otherwise, who can be manipulated, as well as culture, values, leadership and governance, ethics, and other social accountability mechanisms and controls that operate as a brake on fraud perpetration.

Submissions are due by Thursday, August 20, 2020. Please clearly state that your submission is for consideration for publication in the Behavioral Aspects special topic. Read the full Call for Submissions online at http://aaahq.org/Portals/0/documents/calls/2020/CFP-JFAR-BehavioralAspects_SA.pdf

Call for Papers

Journal of Forensic Accounting Research (JFAR)

Digital Forensics

The Journal of Forensic Accounting Research (JFAR) promotes excellence in the research, teaching, and practice of forensic accounting, with a balance among basic research, practice, and education. In addition, forensic accounting research is to be broadly conceived and not limited to fraud research. In 2020, JFAR will publish a special interest forum titled “Digital Forensics.” The editors invite submissions of original unpublished work for this special interest forum.

The focus of this special topic is on digital forensics, which is the use of software and analytical approaches to search, analyze, and explain electronic evidence in the context of potential litigation or fraud investigation. It includes the investigation of all devices capable of storing digital data. Subcategories include computer and network forensics. Digital forensics is a rapidly evolving area of practice for forensic accountants and forensic technology specialists. Ongoing research is needed to drive a deeper understanding of the newest approaches, applications, and skills needed to effectively deploy these techniques. The goal of this issue is to provide a platform for the presentation of ideas in these areas. Submissions should be original research that examines the non-fraud aspects of forensic practice.

Submissions are due by Monday, September 21, 2020. Please clearly state that your submission is for consideration for publication in the Digital Forensics special interest forum. Read the full Call for Submissions online at http://aaahq.org/Portals/0/documents/calls/2020/CFP-JFAR-DigForensics_edit_topic.pdf
In Memoriam

Hubert Darnell Glover
(April 16, 1957 - May 6, 2019)

Dr. Hubert Darnell Glover was born April 16, 1957 in Elmira, New York to Minnie Lee and Gilbert Jenkins Glover. Hubert was the youngest of five siblings: Johnny Salmond, Gilbert Glover, Jr., Sadie Lawhorn, and Raymond Glover. He graduated from Elmira Free Academy High School in 1974, and went on to complete his undergraduate studies at the University of Southern California with a concentration in Journalism. He then went on to earn his M.B.A. in Accounting at Clark Atlanta University, and his Ph.D. in Accounting at Texas A&M University.

Hubert married Dr. Roni M. Glover upon graduating at Clark Atlanta University, where they first met. They had two children, Jason and Chanel. He dedicated his life to expanding access to education, mentoring youth, and empowering small minority businesses, while succeeding in running a small business of his own, REDE, Inc. He joyfully served as an accounting professor at Clemson University and Georgia State University, was Chair of Accounting at Howard University, and most recently, a graduate professor at Drexel University. In between his time serving in academia, he worked at Arthur Andersen, PricewaterhouseCoopers, and served on the board of the AICPA, Institute of Management Accountants (IMA), and other organizations. He has written more than 50 articles for trade publications, professional organizations, and academic journals, as well as published a book of poetry and co-authored a leadership book. Hubert was an active member of the American Accounting Association (AAA), having served as a member of Council, and on the AAA Finance Committee and the Professionalism and Ethics Committee. He had served as a selector for the AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize, as well as served on the AAA’s Notable and Distinguished Contributions to Accounting Literature Award Committee and the Outstanding Accounting Educator Award Committee. He had also been a member of many of the AAA’s special interest Sections including the Accounting Programs Leadership Group, Auditing, Diversity, Financial Accounting and Reporting, Gender Issues and Worklife Balance, International Accounting, Management Accounting, and the Teaching, Learning and Curriculum Section.

Family was his love, education was his passion, travel was his delight, and music was his joy. He owned over a thousand vinyl records. He was a man who would funk out to George Clinton and the P-Funk All-Stars, while grooving just the same to The Roots or Amy Winehouse. Music fueled his work ethic and helped him relax through it all.

He departed this life peacefully on Monday at 2:01 am, May 6, 2019, in the quietness of the early morning in Silver Spring, Maryland.

He is survived by the mother of his children, Dr. Roni M. Glover; his son, Jason Glover, and daughter, Chanel Glover; daughter-in-law, Amal Nait Hammou; brother-in-law, Dr. James Simples; sisters-in-law, Mildred Glover, Dr. Patricia Simples, Kelli Simples, and Arlette Salmond. He also leaves, devoted college friends, Donald Hune and Leonard Morris, and a host of nieces and nephews, and beloved former students and professional colleagues.

Instead of flowers, the family asks that memorial contributions be made to the Cleveland Clinic for the advancement of sarcoidosis research, at the fundraising page provided: In Honor of Dr. Hubert Darnell Glover
https://give.ccf.org/fundraiser/2099700
Edmund Outslay

Edmund Outslay passed away on May 20, 2019 at age 67. He was the Deloitte/Michael Licata Endowed Professor of Taxation at Michigan State University’s Broad College of Business where he had been on staff since 1980. He was known as a passionate academic, impactful mentor, and devoted community volunteer.

“The faculty, staff and students of the Department of Accounting and Information Systems are so saddened by the loss of our colleague Ed Outslay. He has been a positive influence for thousands of students and a role model for his passion and dedication to education. We lost not only a colleague but a friend, the heart and soul of our department. People like Ed are very rare in life, and he will be missed greatly,” said Chris Hogan, Russell E. Palmer Endowed Professor in Accounting and chair of the department. Over the course of his long and distinguished career, Ed gathered a remarkable list of accomplishments. He was the co-author of three tax textbooks, testified before the U.S. Senate Finance Committee, and made presentations to the Treasury, IRS, and Office of Tax Analysis. He won numerous awards from the Broad College and MSU, including the Distinguished Faculty Award, Presidential Award for Outstanding Community Service, Withrow Teacher-Scholar Award, Curricular Service-Learning and Civic Engagement Award, and department teaching and research awards.

“Words cannot adequately describe all of Professor Outslay’s many contributions to our students, to the academy and to the accounting profession. Ed was a consummate academic. He was passionate about teaching and learning, deeply committed to the students, and immersed in the study of taxation,” said Sanjay Gupta, Eli and Edythe L. Broad Dean of the Broad College of Business. “As one of his doctoral students, I can say that Ed forgot more about his discipline in a day than many of us have learned in a lifetime. He leaves behind a legacy of what it truly means to be a scholar, teacher, mentor, friend and a gentleman. This a great loss for the entire Michigan State University community and especially for all of us in the Broad College.”

Within the accounting profession, Ed won the American Accounting Association (AAA) lifetime Ray M. Sommerfeld Outstanding Tax Educator Award, the American Taxation Association (ATA) Distinguished Service Award, the ATA Teaching Innovation Award, and the MACPA Distinguished Achievement in Accounting Education Award. Ed also served as president of the ATA (1996-1997) and editor of The Journal of the American Tax Association. He had also been a member of the Diversity, Financial Accounting and Reporting, and International Accounting Sections, and had served on the AAA Council. Recently, Ed earned the 2017 American Accounting Association/J. Michael and Mary Anne Cook/Deloitte Foundation Prize for consistently demonstrating the attributes of a superior teacher in the discipline of accounting at the graduate level. He also received the 2018 ATA/Deloitte Teaching Innovation Award for his innovative teaching techniques, which encouraged critical thinking and enhanced the overall learning experience.

Ed enjoyed volunteering his time and was involved in many community programs, such as Lansing’s Meals on Wheels program and MSU’s Volunteer Income Tax Assistance (VITA) program. He was also an assistant baseball coach at East Lansing High School. After coaching nine seasons at East Lansing, Outslay won the AFLAC National Assistant Coach of the Year award in 2003. His interests also included, reading, and traveling to baseball parks and zoos. He earned his bachelor’s degree from Furman University in Greenville, SC, and his M.B.A. and Ph.D. from the University of Michigan. He is survived by his wife, Jane, sons Mark and Jeff, brother, Frank, two granddaughters, and several nieces and nephews.
George Hans Sorter
(December 2, 1927 - May 23, 2019)

George H. Sorter was one of the truly original thinkers in the accounting literature, from the 1960s onward. He was born on December 2, 1927 in Vienna, Austria and died on May 23, 2019 in New York City. He and his mother fled Austria for the United States in 1938. The New York University School of Law (where he taught for many years) has written, "With only two years of high school education, George Sorter entered the University of Chicago as a philosophy major under the Hutchins Plan. Then, after a stint in the Army and a year of medical school, he dropped out and took up tournament bridge, mathematics, English, and logic. Finally, in an abrupt about-face, Sorter returned to school and earned [an MBA] and a Ph.D. in Accounting [received in 1955 and 1963, respectively]. From this decidedly unorthodox beginning, Sorter has built a career as a leading theorist and innovator in the world of accounting. Contrary to popular belief at the time, he held that accounting numbers are not 'hard' numbers and do not reveal 'true,' 'intrinsic,' or 'fair' value. Instead, Sorter proposed the 'events theory,' which describes accounting as a form of history chronicling the important events of a unit." Sorter’s "events theory" was first presented in his January 1969 article in The Accounting Review entitled “An ‘Events’ Approach to Basic Accounting Theory.” He followed it up with a book, Financial Accounting: An Events and Cash Flow Approach, coauthored with Monroe J. Ingberman and Hillel M. Maximon, published by McGraw-Hill in 1990.

Sorter’s doctoral dissertation was entitled “The Boundaries of the Accounting Universe: The Accounting Rules of Selection” and was dedicated to “William J. Vatter: The Father of this book and of my ideas.” It was published by Arno Press in 1978. He was an assistant professor, 1959-63; associate professor, 1963-65; and full professor of accounting, 1966-74 at The University of Chicago, and then went to New York University, serving simultaneously as Vincent C. Ross Professor of Accounting in the Stern School and professor of accounting in the School of Law from 1974 to 2003. He became professor emeritus in 2003.

He was an influential member of the American Accounting Association’s committee that produced A Statement of Basic Accounting Theory in 1966, and he was the highly influential research director of the American Institute of Certified Public Accountants’ Trueblood Report, Objectives of Financial Statements, published in 1973, which was the template for the Financial Accounting Standards Board’s Concepts Statement 1 on “Objectives of Financial Reporting for Business Enterprises” and had a profound effect on the conceptual frameworks of accounting standard setters around the world. In addition, he published a number of articles in academic accounting journals.

In 1979, the American Accounting Association honored him with its Outstanding Accounting Educator Award.

George Sorter was one of his kind, an imaginative iconoclast who fought against accounting dogma and saw accounting research as a means to an end: to promote sound accounting policy and regulations. He had little use for run-of-the-mill academic papers that mostly offered meager incremental and mostly methodological turning of the dial but that failed to inform policy. He was one of the first, in the 1960s, to suggest a shifting of emphasis on the objective of accounting from stewardship and “true income” theories to informing stakeholders about the health and prospect of entities.

George was an immensely popular and persuasive teacher and conversationalist. He argued his points of view with unassailable logic. His wit and playful humor were a source of enjoyment for all who knew him. George will be dearly remembered.

George is survived by his wife Dorienne (Lachman) Sorter, his son Ivan Lindgren, his daughter Adrienne Fisher, and grandchildren Samantha, Daniel, Michael, Julia, Eli, and Kathryn.

By Joshua Ronen and Stephen A. Zeff
Dr. Stanley Kratchman passed away on July 4, 2019, at the age of 78. He was born June 9, 1941 in Philadelphia, Pennsylvania to Irving Kratchman, a cab driver and dispatcher, and Mildred Greitzer, a department-store clerk prior to her retiring to become a homemaker. He grew up with his younger sister, Elaine. Stanley played basketball as he was so tall for his age. He even earned the nickname “Tree” as a younger man due to his height. He played many sports and would always play with the neighborhood kids whenever possible. He played the accordion and worked in a music store as he grew older and got into high school. He even had a band that played at weddings and other events. After high school graduation, he received his bachelor’s and master’s degrees from Drexel University and his doctorate from The Pennsylvania State University.

Stanley met his beloved wife, Diana Horn, in summer school at Penn State through some mutual friends. After a short time, it was clear that this was right for the both of them. They had a short engagement before marrying on June 12, 1971 in Bethlehem, Pennsylvania. A funny, caring, and considerate man, his family and friends were definitely the most important things in his life.

Stanley began his teaching career at a business college in Philadelphia. He also taught at Ryder College, Shippensburg University, The University of North Carolina at Greensboro, Texas A&M University, and Blinn College. He had been known as Stan "the man" on his radio show "Big Band Stage Door Canteen" for KAMU-FM. He was a member of the American Accounting Association and had been involved with the Gender Issues & Worklife Balance (GIWB) and the Government and Nonprofit (GNP) Sections. He had also served on the Annual Meeting Program Committee (2011-2012). In 2009, he was a co-recipient of the GIWB Section’s KPMG Outstanding Published Manuscript Award. In 2008, he received the GIWB Section’s KPMG Mentoring Award. He was active with the Beta Alpha Psi organization, as well. Stanley loved to volunteer his time and energy to any worthy cause, and was always looking for the next thing. He was acting and participating with Brazos Valley TROUPE. Stanley was funny, with a positive, glass-half-full outlook on life. He was always someone that people liked and was always friendly. He was always good for a joke or a good one-liner, loving to make others smile and laugh.

Stanley was preceded in death by his father, Irving, his mother, Mildred, and his sister, Elaine Kratchman Schultz. He is survived by his wife of 48 years, Diana; their daughters, Michelle Garcia and husband Francis of Brooklyn, New York, and Crystal Dodson and husband Aaron of Kilgore, Texas; his son in-law, Wilbur Charles Luce of Iola, Texas; his grandchildren, Chelsy Mistretta, Georgia Mistretta, Avery Luce, Taden Luce, Chole Ward, Scout Kratchman-Garcia, and Fern Kratchman-Garcia; and by great-grandchildren, Bryce Maldonado and Axl Bostwick.

Donations may be made to the following:
Hospice Brazos Valley: 502 W 26th St., Bryan, TX 77803
https://www.hospicebrazosvalley.org/donate

KAMU-FM Radio: KAMU-TV/FM, 4244 TAMU, College Station, TX 77843-4244
https://www.kamufm.org/online-donation-options-kamu-tvfm
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Reminder:
Following the Annual Meeting, the AAA offices will be closed on Friday, August 16th and Monday, August 19th. We will re-open for regular business hours on Tuesday, August 20th.