

Accounting Education News

Stronger Together

August 7-12, 2020 • Atlanta, GA

The theme of the 2020 Annual Meeting is "Stronger Together."

Please join us in Atlanta, GA this year from August 7-12, for the 2020 Annual Meeting and the Conference on Teaching and Learning in Accounting (CTLA). As always, your participation helps us to become an even stronger association!

Watch for more details about the meeting coming soon, including registration, speakers, workshops, and more!

Some Annual Meeting submissions are also still open, so be sure to read about how you can submit in this issue.

We look forward to seeing you this August!



In This Issue:

- Get to Know the Candidates: 2020-2021 Board of Directors Election
- Annual Meeting Submission Deadlines
- 2020 Accounting Hall of Fame Inductees
- IMPACT the Future/Region Conferences
- FASB/GASB and COSO Enrollment
- SEC Academic Fellowships

- Annual Meeting Hotel Information
- Upcoming AAA Meetings
- Intensive Data & Analytics III Workshop
- Journal Calls for Submissions
- In Memoriam

Voting Opens March 4th for the 2020 Board of Directors Election

Below are the candidates for the following 2020-2021 Board of Directors positions:

President-Elect



Robert D. Allen



Wim A. Van der Stede

Vice President-Education



Beth B. Kern



William R. Pasewark

Director-Focusing on International



Dan Elnathan



Giorgio Gotti

Director-Focusing on Membership



Ann C. Dzuranin



Margaret B. Shackell

The ballot will be open through 11:59 pm Eastern on Thursday, April 2, 2020.

View the full candidate biographies online at https://aaahq.org/About/Governance/2020-2021-Get-to-Know-Slate-of-Officers-for-2020-2021-Board-of-Directors

Access the ballot and vote online starting March 4th: https://aaahq.org/About/Governance/2020-2021-AAA-BOD-Election

Annual Meeting Calls for Submission Still Open

These Calls for Submission for the 2020 Annual Meeting are still open through the noted submission deadline dates:

Interactive Sessions:

Effective Learning Strategies Interactive Sessions (ELS) - Submission Deadline: April 2, 2020 Members interested in sharing learning-related interests and projects, scholarship of teaching projects, and educational innovations are encouraged to submit proposals showcasing ideas, research, strategies, and education innovations that support learning.

Emerging and Innovative Research Interactive Session - *Submission Deadline: April 2, 2020* Intended to highlight promising emerging and innovative research ideas, authors will submit a short abstract of three to four pages that describes their work in progress or a planned proposal that will bring ideas currently outside Accounting to the attention of Accounting scholars.

- Faculty-Student Collaborations in Accounting (FASTCA-20) Submission Deadline: May 13, 2020 Encouraging exploration and discussion of collaborations between Accounting faculty and undergraduate and Master's students, this all-day conference recognizes the importance of these collaborations to creating important learning experiences for students, attracting students to the Accounting profession and the Accounting academy, as well as connecting the community of faculty conducting collaborative research and teaching. The following are some examples of faculty-student collaborations: (1) Research: Students and faculty working together on a research paper. (2) Teaching: Joint development of teaching materials by students and faculty. (3) Practice: Students and faculty working together to solve a real-world problem. These sessions will be held on Wednesday, August 12, 2020.
- Global Emerging Scholars Research Workshop Submission Deadline: May 13, 2020

 The American Accounting Association Global Emerging Scholars Research Workshop will be held on Sunday, August 9 in conjunction with the 2020 AAA Annual Meeting. Up to 16 proposals will be selected for presentation at the Workshop. Written feedback will be provided to the presenters prior to the Workshop to assist them in identifying ways to improve their research proposal. At the Workshop, each scholar will present the proposal, followed by discussion by a senior researcher as mentor who will also provide constructive feedback. There will also be further discussion of the proposal by the presenter, other senior scholars as mentors, and the other early career researchers.

Read the full Calls for Submission and details on how to submit online today at: https://aaahq.org/Meetings/2020/Annual-Meeting/Submissions



Page 3 - Accounting Education News, 2020 Winter Issue

2020 Annual Meeting Hotel Information

The American Accounting Association's 2020 Annual Meeting will be held in the Atlanta Marriott Marquis and Hilton Atlanta hotels in Atlanta, Georgia, from August 7-12, 2020.

To receive the special conference rate be sure to:

- Identify yourself as attending the American Accounting Association Annual Meeting.
- Make your reservations by *Tuesday, June 9, 2020*.



Atlanta Marriott Marquis

265 Peachtree Center Avenue Atlanta, GA 30303

Toll-free: 1-800-228-9290

Single/Double: \$189.00*/night

Hilton Atlanta

255 Courtland Street NE Atlanta, GA 30303 Toll-free: 1-877-667-7210

Single/Double: \$195*/night

*Hotels are providing complimentary internet access in the guest rooms only to those who book under the Association Group Rate.

NOTE: A credit card guarantee is required in order to secure your reservation at either hotel. If the reservation is made by credit card, your account will be charged at the time of reservation.

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 hotels once our blocks of rooms are sold out, even if the blocks are sold out before the cutoff date.

AAA Meeting Attendees with Limited Mobility

If you anticipate having limited mobility during your participation in the AAA Annual Meeting in Atlanta, it is very important that you notify the hotel when you make your reservations, and when you check into the hotel. Should there be an emergency that would require evacuation, hotel staff need to know that you would require assistance. This includes temporary mobility issues that might unexpectedly slow you down like an injury, crutches, etc. Please request instructions directly from the hotel about how to proceed in case of an emergency.

Air/Ground Transportation Options

Hartsfield-Jackson Atlanta International Airport (ATL): Hotels are approximately 12 miles from ATL.

Estimated taxi fare: \$32 (US) one way. Bus Service fare: \$16.50 (US) one way. Subway Service fare: \$2.50 (US) (one way).

2020 Inductees to The Accounting Hall of Fame

It is our pleasure to announce that five new members of The Accounting Hall of Fame will be inducted by the American Accounting Association (AAA) in August 2020 during our Annual Meeting in Atlanta, GA. The Hall of Fame originated at The Ohio State University in 1950, and has inducted 101 members since its inception. In 2017, the operations of The Accounting Hall of Fame were assumed by the AAA.



The Accounting Hall of Fame established at The Ohio State University, 1950

Bruce Behn, a past president of AAA and chair of The Accounting Hall of Fame Committee, noted that this year's class of inductees represent a diverse group of accounting thought leaders from a breadth of practice and educational backgrounds. The nomination process engaged members of The Accounting Hall of Fame, the AAA, and other professional accounting organizations. The inductees, Victor Zinn Brink (1906-1992), Robert Mednick, Leslie French Seidman, Shyam Sunder, and Doyle Zane Williams are briefly profiled in the following information.



Victor Zinn Brink (1906-1992)



Robert Mednick



Leslie French Seidman



Shyam Sunder



Doyle Zane Williams

Victor Zinn Brink (1906-1992) was the face of internal auditing for half a century. He played a key role in laying the foundation for the modern practice of internal auditing, and he co-founded the organization that now represents more than 200,000 internal auditors in about 200 countries worldwide. Based on his doctoral work at Columbia University of Business, Brink wrote the first major textbook on internal auditing in 1941. It is still in circulation (the latest edition of Brink's Modern Internal Auditing was published in 2016). In addition to his service as a founder of The Institute of Internal Auditors (IIA) in 1941, Brink was 1950-1951 international president and served as chairman of the International Planning Committee, Director of Research, chairman of the Committee on Relations with Other Organizations, chairman of the International Executive Committee, among other positions. Brink, PhD, CIA, CPA, held a number of executive positions with Ford Motor Co., including as general auditor. Over his career, he authored over a dozen books on internal auditing and at least 180 articles in professional journals. In 1977, The IIA published his book-length history of the organization, titled Foundations for Unlimited Horizons: The Institute of Internal Auditors, 1941-1976. Brink was among the first recipients, posthumously, of The IIA's American Hall of Distinguished Practitioners award in 2012 and was honored with the prestigious Bradford Cadmus Memorial Award in 1967. The IIA established the Victor Z. Brink Award for Distinguished Service, recognizing outstanding service to the internal audit profession. He taught at several schools, including the University of Nebraska, Dartmouth College, and Columbia University.

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Robert Mednick has made important contributions to the accounting profession both in the U.S. and abroad. He was a key figure in tort reform initiatives, convergence to a single set of accounting and auditing standards, and the expansion of the audit function to broader assurance services. Mednick has written and spoken extensively about the role and future of accounting and accountants in a changing world, which have raised awareness about the responsibilities, ethics, and social and developmental role of accountants. He was worldwide managing partner of Professional and Regulatory Matters at Arthur Andersen/Andersen Consulting (now Accenture) for more than five years before retiring in mid-1998. He was also chairman of the American Institute of Certified Public Accountants (AICPA) in 1996-1997, having previously served on its Auditing Standards Board, the Financial Accounting Standards Advisory Council, and the SEC Practice Section Executive Committee. Other board service included the Rand Corporation Institute for Civil Justice and the Ray Garrett Jr. Corporate and Securities Law Institute at Northwestern University Law School. Since retirement, Mednick has served as a senior consultant to The World Bank, the founding chairman of a Compliance Advisory Panel at the International Federation of Accountants. a member of the Board and Executive Committee of the National Bureau of Economic Research in Cambridge, MA, and a member of three advisory groups to the Government Accountability Office (GAO) in Washington, DC. In 2010, the International Federation of Accountants (IFAC) honored Mednick with its lifetime achievement award (the IFAC Global Leadership Award in Honor of Robert Sempier), which is awarded to only one person worldwide once every four years. He is the only person to hold that award and the AICPA Gold Medal of Distinction, the AICPA's highest recognition for lifetime contributions to the profession.

Leslie French Seidman is an independent director for General Electric and Moody's corporations where she serves as the chair of the Audit Committee (for both companies), as well as serving on other committees. She was the founding director of the Center for Excellence in Financial Reporting at the Lubin School of Business at Pace University and serves as an advisor to Idaciti, a digital reporting company. Seidman is a past chairman of the Financial Accounting Standards Board (FASB), where she also served as a member of the board (2003-2013). She is also a past member of the board of the Financial Industry Regulatory Authority and Financial Executives International. Previously, Seidman was an auditor with Arthur Young & Co., a Vice President of Accounting Policy with J.P. Morgan & Co., and a member of the FASB staff. She has received numerous awards, including the Distinguished Service Award from the Institute of Management Accountants, for launching the innovative Women's Accounting Leadership program. Seidman has been ranked among the Top 10 Most Influential People in Accounting by Accounting Today and was named to the NACD Directorship 100 for Governance. Ms. Seidman authored the first three editions of Financial Instruments: A Comprehensive Guide to Accounting and Reporting (currently in its 19th edition from Wolters Kluwer). Seidman graduated from Colgate University in 1984 with a degree in English and earned a master's degree in accounting from New York University. She is a CPA and is certified in cybersecurity oversight.

Shyam Sunder is the James L. Frank Professor of Accounting, Economics, and Finance at the Yale School of Management and Professor (by courtesy) in the Department of Economics. He is a renowned accounting theorist and experimental economist. His research contributions to accounting include financial reporting, information in security markets, statistical theory of valuation, social norms, and regulation. He is a pioneer in the fields of experimental finance and experimental macroeconomics. Sunder's research includes ten books and more than 220 articles in the leading journals of accounting, economics, and finance, as well as in popular media. His monograph, *Theory of Accounting and Control* (1997), has been translated into Chinese, Japanese, Korean, Portuguese, and Spanish. He and his research have been awarded multiple honors including the AAA/PricewaterhouseCoopers Foundation Outstanding Accounting Educator Award

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(2013), the AAA Distinguished International Lecturer (2000), and the AAA Presidential Research Lecturer (1999). He is a two-time recipient of the AAA/AICPA Notable Contributions to Accounting Literature Award (1982, 1998) and a recipient of the Competitive Manuscript Award (1975). He is a past president (2006-2007) and director of research (1988-1990) of the AAA, former director of Yale's Millstein Center for Corporate Governance and Performance, and fellow of the Whitney Humanities Center, distinguished fellow of the Center for Study of Science and Technology Policy in Bengaluru, and research fellow of the Research Institute of Economics and Business Administration, Kobe University. He is also a member of the International Academic Advisory Boards of the Indian Institute of Technology, Gandhinagar, and the Business School of Jindal Global University, Sonepat, India. He is a founding editor of Accounting, Economics and Law: A Convivium.

Doyle Zane Williams is a dean emeritus of the University of Arkansas, where he was dean of the Walton College of Business for twelve years. He served as an initial agent of change in data development related to educational research. His work is documented in the AICPA Education Statistical studies that he developed and were published covering the years 1967-1993. He is a past president of the AAA (1984-1985) and past chair of the Board of Directors of the Association to Advance Collegiate Schools of Business (AACSB) from 2004-2005. His role as chair of the AACSB Board gave him the opportunity to strengthen, expand, and advise institutions as to the elements of accounting accreditation activities. He served as Director of Education of the AAA, president of the Administrators of Accounting Programs, and president of the Federation of Schools of Accountancy. He also served as chair of the Accounting Education Change Commission (AECC) from 1989-1993. The AECC's statement on the "Objectives of Education for Accountants" was widely quoted and its work served as the basis for many curriculum advances. Working with the Atlanta office of KPMG, he established the Financial Reporting Roundtable involving the 20 largest companies headquartered in Georgia. He was the founding dean of the School of Accounting at the University of Southern California, served as Accounting Area Coordinator at Texas Tech University, and was a senior scholar at Kennesaw State University. He also served as Executive Director of the Accounting Doctoral Scholars Program, administered by the AICPA, from 2008-2012. He received the FSA/Joseph A. Silvoso Faculty Merit Award for distinguished contributions to the Federation, to the profession of accounting, and to accounting education in 1993 and again in 2011. He received the AAA's Outstanding Accounting Educator Award in 1996. He was the fifth educator to receive the AICPA's Gold Medal for Distinguished Service in 2002. Upon his retirement from the University of Arkansas, the university established the endowed Doyle Z. and Maynette D. Williams Chair in Professional Accounting.

Selection to **The Accounting Hall of Fame** is intended to honor and recognize distinguished service and contributions to the progress of accounting in any of its various fields. Evidence of such service includes contributions to accounting research and literature, significant service to professional accounting organizations, wide recognition as an authority in some field of accounting, advancement of accounting education, and public service. A member must have reached a position of eminence from which the nature of his or her contributions may be established.

Visit The Accounting Hall of Fame website to view the names and biographies of prior-year inductees at https://aaahq.org/Accounting-Hall-Of-Fame/Members

AAA Career Center

The **AAA Career Center** is your trusted resource to connect career opportunities with highly qualified candidates...all at your fingertips. Employers can post jobs where the most qualified candidates will find and apply for them. Job seekers can search and apply for the best positions at institutions that value their hard-earned credentials.

Job seekers can take charge of career searches with job alerts. AAA members can post a free resume online. Employers can maximize position postings with a free text ad in *The Accounting Review*.

Upcoming 2020 Career Center Events:

Career Center at the Annual Meeting | August 9-11, 2020 | Atlanta, GA

The Career Center at the 2020 Annual Meeting is the AAA's biggest recruiting event, where applicants and institutions from across the country and around the world can make connections. Supported online by the AAA Career Center, the Career Center at the Annual Meeting offers services that make job recruitment easy and efficient—at very affordable prices for both employers and job seekers! Last year, 82 recruiting schools actively interviewed 178 candidates at the Annual Meeting in San Francisco, CA.

Accounting PhD Rookie Recruiting and Research Camp | December 4-6, 2020 | Miami, FL

The AAA and University of Miami host the Accounting PhD Rookie Recruiting and Research Camp in December. The camp brings together accounting doctoral candidates, faculty from universities interested in interviewing doctoral candidates, and recruiters from private-sector firms. The 2019 event featured 184 recruiters from 85 schools, and 149 candidates. The 2020 event will once again be held in Miami. FL.









Career Center

Become Part of the Annual Meeting Host Program

Do you remember the first time you participated in the AAA's Annual Meeting? Was it difficult to choose which great sessions to attend over the course of the meeting? Is there something that you learned that first trip that could benefit a new member or first-time attendee? Would you like to meet new people and help new AAA members get everything that they can out of their first Annual Meeting experience?

If you have attended at least two recent Annual Meetings, we would encourage you to join the Host Program and help our new members navigate the Annual Meeting! This is a great way to give back to the accounting community in a fun and collaborative environment. Watch for more information coming soon to the AAA Annual Meeting website on how to become a host!

Questions about the Host Program? Contact Mary Beth Gripshover, Career Services Coordinator, via email at marybeth.gripshover@aaahq.org or call 941-556-4116 if you are interested in being a mentor to a new member.







Volunteer to Participate at the Annual Meeting

Even though the deadline to submit your paper or panel proposal for the 2020 Annual Meeting has passed, you can still get involved with the meeting by volunteering to serve as a reviewer, paper discussant, or session moderator. All AAA members are invited to serve in these roles, and the Annual Meeting Committee strongly encourages all submitters to "give back" to the community by volunteering.

For more information and to join the volunteer pool, visit our website at https://aaahq.org/Meetings/2020/Annual-Meeting/Volunteer-Opportunities



2020 IMPACT THE FUTURE: CONFERENCES ABOUT THE CHANGING WORLD OF ACCOUNTING

Held by the Southeast & Western Regions of the AAA



IMPACT THE FUTURE

CONFERENCES ABOUT THE CHANGING WORLD OF ACCOUNTING



HARRIS CONFERENCE CENTER

MARCH 26 - 28, 2020 CHARLOTTE, NC **LUSKIN CONFERENCE CENTER**

APRIL 23-25, 2020 LOS ANGELES, CA

Attend these "Impact" conferences 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 conferences will be a platform for sharing knowledge across broad themes.

Register TODAY to join us for these IMPACT Conferences:

Harris Conference Center
Charlotte, NC
March 26-28, 2020
Held by the Southeast Region of the AAA

Thursday Afternoon Workshop: "Becoming a Better Author and Reviewer" - Learn tactics for success from award-winning authors.

Many concurrent sessions: Focus on Data Analytics and Technology, Focus on Faculty Success, Focus on Research Publication Skills

Choice of Saturday Afternoon Hands-on Workshops

Visit https://aaahq.org/Meetings/2020/ SE-Impact-the-Future Luskin Conference Center
Los Angeles, CA
April 23-25, 2020
Held by the Western Region of the AAA

Held by the Western Region of the AAA

Thursday Afternoon Workshop: "Transitioning to Faculty" - for practitioners considering an academic position by faculty with practitioner experience!

Many concurrent sessions: Focus on Data Analytics and Technology, Focus on Faculty Success, Focus on Research Publication Skills

Choice of Saturday Afternoon Hands-on Workshops

Visit https://aaahq.org/Meetings/2020/ WE-Impact-the-Future







Be prepared to thrive!

Intensive III promises new innovations, proven fast-track learning, and something relevant at each session time for every ability. Many attendees return again and again, saying "it keeps getting better!"

Designed for experienced D&A, AI, RPA, and Blockchain faculty, as well as faculty looking for opportunities to incorporate data analytics tools and mindset into their financial, managerial, audit, tax, AIS, and data analytics courses and accounting programs. The workshop is a place for faculty to focus their teaching talents on the why and how-tos of data and analytics, AI, RPA, and Blockchain in preparation for Fall 2020 classes.

The workshop will consist of invited (TED talk format) plenaries and concurrent hands-on course specific, case and tech tools application sessions for every accounting or data analytics course or program. If you have developed a unique exercise, case, active learning exercise, online tool, or other pedagogical innovation using any aspect of D&A, AI, RPA, Blockchain, or other tech tools that you would like to share, this workshop is for you!

Register Today!

Intensive Data and Analytics Summer Workshop for Accounting Courses and Programs III

June 8-11, 2020 • Hyatt Regency Orlando International Airport

Register before Monday, May 11, 2020 to save! Final registration deadline: Wednesday, May 27, 2020

Learn more and register at https://aaahq.org/Meetings/2020/SummerWorkshop2020

Upcoming 2020 AAA Segment Meetings

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

March 5-6, 2020 • Washington, DC **2020 Forensic Accounting Research Conference**

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

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

March 26-28, 2020 • Charlotte, NC

2020 Impact the Future Conference held by the Southeast Region

March 27-28, 2020 • Washington, DC

2020 Joint Conference and Doctoral/Early Scholar Consortium of the Public Interest and Gender Issues and Worklife Balance Sections

April 23-25, 2020 • Los Angeles, CA

2020 Impact the Future Conference held by the Western Region

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

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

June 8-11, 2020 • Orlando, FL

2020 Intensive Data and Analytics III Summer Workshop

June 24-27, 2020 • Taipei, Taiwan

The Eighth International Conference of the Journal of
International Accounting Research

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

October 1-3, 2020 • San Antonio, TX 2020 Accounting Behavior and Organizations Research Conference

October 24-25, 2020 • Bethesda, MD **2020 Diversity Section Meeting**

December 4-6, 2020 • Miami, FL

2020 Accounting PhD Rookie Recruiting and Research Camp







We look forward to seeing you at the 2020 AAA meetings!

SAVE THE DATE...Mark Your Calendars Now!

Check the AAA Meetings page for the list of upcoming 2020-2021 meeting dates and locations!

https://aaahq.org/Meetings/AAA-Meetings

Several AAA journals currently have open Calls for Submissions. Consider submitting your work to one or more of othe following publications:

Call for Papers

Special Issue of the Journal of Emerging Technologies in Accounting "Analytics in the Accounting Curriculum"

The Journal of Emerging Technologies in Accounting (JETA) is the academic journal of the Strategic and Emerging Technologies Section of the American Accounting Association. JETA's mission is to encourage, support, and disseminate the production of a stream of high-quality research focused on emerging technologies and artificial intelligence applied or applicable to a wide set of accounting-related problems. In 2020, JETA will publish a special issue entitled "Analytics in the Accounting Curriculum."



Papers are limited to 4 to 5 single-spaced pages of text excluding references, tables, and figures. Review will be by a panel of academics and practitioners who will provide initial feedback on the ideas, methods, practical implications, and references of the papers. Comments and suggestions of the panel will be published along with the accepted papers. There will be only a limited revision process. The purpose is to get new and novel research proposals into the public sphere in a rapid manner to influence further development of emerging technologies in accounting. Early submission is encouraged. Please clearly state that your submission is for consideration for publication in the "Analytics in the Accounting Curriculum" special issue.

Submissions are due by *Thursday, April 30, 2020*. Read the full Call for Submissions online at https://aaahq.org/Portals/0/documents/calls/2020/JETA%20CFP%20analytics%20in%20curriculum.pdf

Call for Papers

1st International Conference of the Journal of Information Systems

The Journal of Information Systems (JIS) is the academic journal of the Accounting Information Systems (AIS) Section of the AAA. Its goal is to support, promote, and advance accounting information systems knowledge. The primary criterion for publication in JIS is contribution to the accounting information systems, accounting, and auditing domains by the application or understanding of information technology theory and practice. Detailed program, travel, and logistic information will be provided to conference participants and can be found on the conference website https://www.ec.ccu.edu.tw/2020.JISC



This special issue conference is meant to encourage accounting information systems researchers around the world, especially outside the United States, to submit their original academic papers to *JIS*. More importantly, this special issue would like to highlight the unique institutional contexts in different countries and regions that can further our understanding of accounting information systems research.

Submissions are due by **Sunday**, **May 31**, **2020**. Read the full Call for Submissions online at https://aaahq.org/Portals/0/documents/calls/2020/JIS%20International%20Conference%20 2020%20call%20for%20papers_FINAL.pdf

Keep Up with AAA Press Releases and Press Mentions

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

Call for Papers

Special Issue of the Journal of Forensic Accounting Research "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 topic issue.



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 examine 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 *Tuesday, July 21, 2020*. Read the full Call for Submissions online at https://aaahq.org/Portals/0/documents/calls/2020/CFP-JFAR-FraudResearch.pdf?ver=2019-12-02-135006-630

Call for Papers

Special Interest Forum of the *Journal of Management Accounting Research*

"Managerial Accounting for Decision-Making and Planning"

The managerial accounting function provides informational support for both decision-making/planning as well as performance measurement/control. The majority of research papers in the management accounting field cover topics in the performance measurement/control area. However, management accounting courses typically have a much more decision-making and planning focus. Furthermore, practitioners repeatedly state that their priorities are related to planning, and that they require more insights into informational needs for decision-making purposes.



Our objective is to attract rigorous, innovative research that extends our knowledge of the decision-making and planning role of managerial accounting, using a broad range of theoretical and methodological perspectives.

Submissions are due by *Monday, October 12, 2020*. Read the full Call for Submissions online at https://aaahq.org/Portals/0/documents/calls/2020/JMAR%20Special%20Interest%20Forum%20planning%20 and%20decision%20making%20call%20for%20papers%20Oct%2029%202019.pdf

Initial decisions will be made in **January 2021**. Papers advancing to the 2nd round of review for the special interest forum will receive the opportunity for a special interest forum feature presentation at the Global Management Accounting Research Symposium (GMARS in Copenhagen, Denmark) in June 2021 (conference attendance not required for acceptance in the special interest forum). Publication of the Special Interest Forum will be in **Spring 2022**.

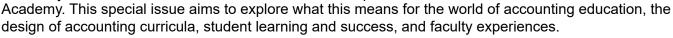
Open Calls for Submissions

To view all open Calls for Submissions for journals and conferences posted to the AAA website, please visit http://aaahq.org/Research/Calls-for-Submissions

Call for Papers

Special Themed Issue of Issues in Accounting Education "Diversity and Inclusion in Accounting Education"

Issues in Accounting Education requests submissions for a themed issue on "Diversity and Inclusion in Accounting Education" to be published in early 2021. Diversity and inclusion is now a major business imperative as organizations around the world compete for the best global talent. For the profession to succeed in achieving the goal of its membership reflecting the demographics of the general population, the education of its members must be in environments that reflect, embrace, and promote diversity and inclusion (Minefee et al., 2018). Business schools have acknowledged their responsibility to create cultures supportive of this imperative. Ultimately, success is a collaborative effort between the profession and the Academy. This special issue aims to explore what this means for the world of accounting



Submissions should be original work that investigates aspects of diversity and inclusion in accounting education. This themed issue especially encourages educational research utilizing experimental, survey, field study, and archival methodologies to explore the intersection of diversity and inclusion with accounting education pedagogy and curricula, accounting students and new professionals, and accounting faculty and programs. Theoretical articles, case studies, and opinion pieces will be considered.

Submissions are due by *Tuesday, December 1, 2020* and should be prepared in accordance with *Issues in Accounting Education's* editorial policy. Read the full Call for Submission online at: https://aaahq.org/Portals/0/documents/calls/2019/DI_Issues_SpecialCall_Final.pdf?ver=2019-10-01-122058-207

Call for Papers

Special Issue of the Journal of Emerging Technologies in Accounting "The Use of New Technologies in Carbon Accounting and Management"

The Journal of Emerging Technologies in Accounting (JETA) is the academic journal of the Strategic and Emerging Technologies Section of the American Accounting Association. JETA will publish a special section entitled "The Use of New Technologies in Carbon Accounting and Management." As the threats of climate change and global warming are imminent, there is increased demand for transparency in carbon accounting and reporting and verification. Unfortunately, current carbon reporting practices by corporations have not taken advantage of the availability of new technologies (e.g., blockchain, Big Data, AI, VR, etc.). In fact, little



is known about incorporating new technology into carbon accounting and carbon reduction management.

In response to the challenges, the *JETA* editorial team is excited to provide an opportunity for accounting and information systems academics to publish their work on the integration of new technology into carbon accounting and management. Climate change is a global issue that entails collaboration from all disciplines including accounting and information systems. We believe using new technology can strengthen carbon accounting and reporting and more effectively stabilize climate change. Our goal is to address the need for more research related to the use of information technology in carbon accounting, which can shed light on the needs, drivers, and challenges management might encounter in the Now Green Economy.

Submissions are due by *Tuesday, December 15, 2020*. Read the full Call for Submissions online at https://aaahq.org/Portals/0/documents/segments/ATA/CFP-Carbon%20Accounting%20and%20Management.pdf

Call for Papers

Special Issue of the Journal of Forensic Accounting Research "Behavioral Aspects of Forensic Accounting"

In 2021, *JFAR* will publish a special interest forum titled "Behavioral Aspects of Forensic Accounting." The editors invite submissions of original unpublished work for this special topic issue. 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 should be original work that investigates research opportunities drawing upon insights from criminology, psychology, sociology, anthropology, and ethics. We will entertain papers using a variety of methodologies that appropriately address the theme of the forum. Authors may consider previously published research in *JFAR* as a possible direction for their work. Submitted manuscripts should not have been published previously, nor be under consideration for publication elsewhere (except conference proceedings papers).

Submissions are due by *Thursday, December 31, 2020*. Read the full Call for Submissions online at https://aaahq.org/Portals/0/documents/calls/2020/20JFAR20.pdf

Call for Papers Special Issue of the Journal of Forensic Accounting Research "Digital Forensics"

In 2021, *JFAR* will publish a special interest forum titled "Digital Forensics." The editors invite submissions of original unpublished work for this special topic issue. 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.

We will entertain papers using a variety of methodologies that appropriately address the theme of the forum. Authors may consider previously published research in *JFAR* as a possible direction for their work. Submitted manuscripts should not have been published previously, nor be under consideration for publication elsewhere (except conference proceedings papers). Each submission for this special interest forum will go through the normal review process for *JFAR* and should conform to the appropriate style and submission guidelines.

Submissions are due by **Sunday, March 21, 2021**. Read the full Call for Submissions online at **https://aaahq.org/Portals/0/documents/calls/2020/20JFARCALL.pdf**

Thank You to the AAA Council and Its Committees

In November 2019, the AAA Council, made up of representatives from all Sections and Regions, met to discuss AAA strategy and projects. We thank the Council for all of their hard work throughout the year. We also thank the Council Committee on Awards Committee for their work identifying colleagues to serve on all AAA Awards Committees, and the Council Ballot Committee for their work determining, from nominees, two candidates for the AAA Board of Directors ballot this year (this year, the position of Director-Focusing on Membership). Watch for announcements for the opening of this year's election opening on or about March 4, 2020.

See page 2 in this issue for more information on all of the 2020-2021 candidates for office.



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

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

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

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

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

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

Sign up online at http://aaahq.org/Research/FASB-GARS

The COSO Internal Control Framework Academic Access is also available. See page 18 for how to add these resources for your school today!







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

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



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



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

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

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

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

For more information about COSO Academic Access, please visit **http://aaahq.org/COSO** or contact Mary Beth Gripshover, Member Services Coordinator, at 941-556-4116 or email **info@aaahq.org**



Academic Access for the FASB Codification and GARS Online are also available — see page 17 to learn how your program can sign up TODAY!

SEC Academic Fellowship:

Application Deadline: March 15, 2020

The U.S. Securities and Exchange Commission (SEC) invites qualified accounting professors and new PhDs to express their interest in possible fellowship opportunities at its headquarters next to Union Station in the heart of Washington, DC for the 2020-2021 academic year. An Academic Fellowship at the SEC provides an unparalleled opportunity for accounting academics to be directly involved in the work of the SEC and to gain insight into the SEC's oversight and regulatory processes. An SEC fellowship is a remarkable way to spend a sabbatical year or a leave of absence and provides experience that will greatly enhance subsequent research and teaching activities. One Academic Fellowship is available in the Office of the Chief Accountant.



Office of the Chief Accountant

The Office of the Chief Accountant (OCA) is responsible for establishing and enforcing accounting and auditing policy to enhance the transparency and relevancy of financial reporting. OCA also is responsible for improving the professional performance of public company auditors in order to ensure that financial statements used for investment decisions are presented fairly and have credibility. OCA serves as principal adviser to the Commission on accounting and auditing matters.

Fellowship Descriptions

OCA greatly values the academic community's contribution to high quality, credible financial reporting that underpins the functioning of our capital markets. OCA is interested in candidates with credentials in the area of auditing or financial accounting. Academic Fellows serve as a resource for OCA in auditor and registrant matters that can draw on academic accounting research and participate in OCA projects that frequently involve the SEC's oversight of standard-setting. The fellowships, which have been in existence for over twenty years, are for research-oriented professors with an interest in working closely with OCA leadership and staff on registrant or auditor issues. Responsibilities of Academic Fellows include assisting in analyzing policy issues based on economic and accounting theories to better inform OCA leadership about strategic issues, for example, through the development of research models and data analysis. Requirements include a PhD in accounting with a strong research background in auditing or financial reporting, preferably with a CPA or equivalent technical expertise.

Compensation, Benefits and Qualifications

Faculty members at U.S. universities are hired in Academic Fellows positions under the Intergovernmental Personnel Act (IPA), which allows the professor to continue as an employee of the university. The faculty member continues to be paid by the university and receive its benefits package. The SEC, in turn, reimburses the university for the professor's salary and benefits. Under an IPA contract, relocation expenses to and from the Washington, DC area are generally reimbursed in accordance with Federal Travel Regulations and standard SEC policies which apply to IPA assignments. IPA appointments generally involve a 12-month period beginning August 1 each year. Compensation for SEC Academic Fellows is typically 12/9s of the professor's academic-year salary, up to a maximum of pay grade SK-16 (for 2019-2020 that amount is \$245,950 plus related benefits). [Note: The salary cap does not mean that an Academic Fellow's maximum 12-month salary is \$245,950. Rather, \$245,950 is the maximum salary that the SEC will reimburse to the university (all normal university benefits will also be reimbursed). The employing university is permitted to compensate the professor more than this amount.]

Candidates must be U.S. citizens or non-U.S. citizens lawfully admitted for permanent residence and actively seeking U.S. citizenship at the date of hire. All appointments are contingent upon the candidate passing a background check.

Application Information and Procedures

To apply, you must electronically submit a *vita* and a cover letter that summarizes your qualifications. Candidates with either auditing- or financial reporting-focused research interests will be considered for both Fellowships. Applications for fellowships must be made electronically to Kai Du at **duka@sec.gov**. Applicants should provide a copy of one or two relevant working papers or recently published articles. Application reviews for the 2020-2021 Academic Fellowships will begin as received and continue until *March 15, 2020*, **or as needed**. Interviews will be conducted at the SEC headquarters in Washington, DC. Candidates' interview travel expenses may not be reimbursed by the SEC.

To find out more about the experiences of previous Academic Fellows, see articles by Susan D. Krische, Roger D. Martin, and T. Jeffrey Wilks in *Accounting Horizons* (June 2013); Bjorn N. Jorgensen, Cheryl L. Linthicum, Andrew J. McLelland, Mark H. Taylor, and Teri Lombardi Yohn in *Accounting Horizons* (September 2007); Steve Kolenda and Patricia Fairfield in the *Financial Reporting Journal* (Summer 2000); and Thomas J. Linsmeier in *Accounting Horizons* (September 1996).

To discuss the nature of the fellowship and the outstanding professional development experience it offer, you may contact the current Academic Fellow in the Office of the Chief Accountant, Kai Du (**duka@sec.gov**).

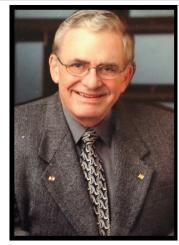
In Memoriam

Gerald Albert Feltham

(November 11, 1938-December 21, 2019)

Gerald Albert Feltham passed away peacefully on December 21, 2019 at age 81 into his eternal home. "Jerry" was born in Moose Jaw, Saskatchewan to Albert and Marion Feltham on November 11, 1938. He inherited a talent for mathematics and analysis from his parents, both of who taught in the Moose Jaw public schools, and this talent led him to choose a career in accounting.

He received his Bachelor's of Commerce with Distinction from University of Saskatchewan, the Nielson Gold Medal from the Institute of Chartered Accountants of Saskatchewan, and earned his Ph.D. from the University of California, Berkeley. Upon completing his Ph.D. in 1967, he joined the accounting faculty at Stanford University. His first paper, "The Value of



Information," which was drawn from his dissertation, won the American Accounting Association (AAA) Competitive Manuscript Award in 1968. The enthusiastic reception of the paper by accounting researchers led the Association to publish his entire dissertation as a monograph, *Information Evaluation*, in a series normally reserved for post-dissertation work by senior scholars. At Stanford, he began a collaboration with Joel Demski. Their first paper, "The Use of Models in Information Evaluation" (1970), received the AICPA's Award for Outstanding Contribution to Accounting Literature. They also produced the book, *Cost Determination: A Conceptual Approach*, and a group of influential papers including "Economic Incentives in Budgetary Control Systems," which received the AAA's 1994 Seminal Contribution to Accounting Literature Award.

He remained at Stanford until 1971 when he returned to Canada to join the accounting faculty at The University of British Columbia. He has authored or coauthored 28 major papers and 4 influential books. His 1994 paper, "Performance Measure Congruity and Diversity in Multi-Task Principal/Agent Relations," coauthored with former Ph.D. student Jim Xie, received the AAA's 1999 Notable Contribution to Management Accounting Literature Award. He also initiated and co-authored with Peter O. Christensen an ambitious two-volume work, entitled *Economics of Accounting*, that contains some 250 rigorously proved theorems, corollaries, and lemmas accompanied by careful exposition of their significance to accounting.

His 1995 paper with James Ohlson, "Valuation and Clean Surplus Accounting for Operating and Financial Activities," examines the relationship between market values and accounting numbers and has been widely used by those in empirical accounting research. In 1998, this paper was awarded the AAA's Wildman Medal for Contribution to Research that Impacts Accounting Practice, one of the few theoretical papers to receive this prestigious award. In recognition of his exceptional contributions to research in the social sciences, he was elected in 2003 a Fellow of the Royal Society of Canada.

He served as co-editor of *Contemporary Accounting Research* and *Review of Accounting Studies*, and many years as a member of the editorial boards of the *Journal of Accounting Research*, the *Journal of Accounting and Economics*, *The Accounting Review*, and numerous other journals. His many honors and awards include the Canadian Academic Accounting Association's Haim Falk Award for Distinguished Contribution to Accounting Thought, and election as a Fellow of the Institute of Chartered Accountants of British Columbia. In 1997, he was the AAA's Distinguished International Visiting Lecturer and received the Association's Outstanding Educator Award. He was the 75th member inducted into The Accounting Hall of Fame.

Jerry will be lovingly missed by June Holman his wife of 59 years, and his daughters, Tracy Fortune (Darrell), Shari Alexander (Scott), and Sandra Feltham (Peter Nagati). Jerry will also be fondly remembered by his six grandchildren, Kaila and Nathan Nagati, Isaac and Owen Alexander, Brittney (Michael) Piper and Shawnie Fortune, and by his sister, Marilyn (Gary) Davidge, and great grand-daughter Elise Piper.

Click HERE to read the Tribute to Dr. Gerald Albert Feltham by Martin G. Wu.



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Watch for the Annual Meeting issue of the Accounting Education News newsletter coming soon. The issue will include information about speakers, sessions, events, and how to register for the 2020 Annual Meeting to be held in Atlanta, GA this August 7-12, 2020!

