



# Accounting Education News

## “Be Courageous in the Midst of Challenge”

The theme of the 2021 Virtual Annual Meeting is **“Be Courageous in the Midst of Challenge,”** exploring opportunities for accounting and the academy to shape the future.

Sessions will be presented live with full audience engagement. Added this year: Traditional sessions will include discussants. Again, dialog sessions, interactive teaching sessions, and dynamic panels will continue to round out the program.

We have no shortage of challenges—from the pandemic, to race, and equity. The accounting profession, broadly defined, is not immune to the forces behind these changes, and it is being challenged to adopt new technologies, practices, and frameworks to strengthen its role as a foundation to our prosperous society. Sessions at this year’s Annual Meeting will explore the challenges and opportunities facing the accounting profession, with an eye toward implications for the academy and positive actions we can take to advance the profession. We have the responsibility to inform society, to support constructive change, and to redesign our programs and institutions to reflect the changing environment. Now is the time to use our individual and combined strengths to build the profession with integrity, inclusion, and equity.

Please join us for the Virtual Annual Meeting and Conference on Teaching and Learning (CTLA), and help us to become an even stronger and more impactful association!



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

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

**JUL  
8 & 9**

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

**JUL  
29 & 30**

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

**AUG  
2-5**

**2021 AAA Annual Meeting**

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# Update from the Chief Executive Officer

Welcome to our *Winter Accounting Education News* newsletter. We have been busy at AAA headquarters preparing for and running the Section midyear meetings, preparing for the upcoming May Spark meeting, and planning the Annual Meeting. We thank you all for your support as we have navigated this COVID situation and our virtual world. The feedback that we have received thus far from Sections that have already held a meeting has been tremendously positive! Your feedback has been very valuable to us as we plan for Spark and the Annual Meeting so, please do keep the feedback and ideas coming our way.



**Yvonne L. Hinson**  
Chief Executive Officer

Our focus remains to become an inclusive Association for all members. As you can see from our member communications, we continue increasing resources on our DEI webpage. Please do visit <https://aaahq.org/DEI> regularly for updates and new resources. See further discussion of our initiatives in the Diversity, Equity, and Inclusion section of this newsletter. I hope you will all join us on our journey.

I have wrapped up all of my initial conversations with leadership from each of the Segments. I appreciated your openness as we met. I learned a great deal and want to keep the lines of communication constantly flowing. To that end, we held our first Segment President's Roundtable discussion in early February. This was a great session where feedback for the Annual Meeting led us to reach back out to membership and be much more specific about the meeting. We will not be requesting infographics or pre-recorded sessions. As mentioned above, we have learned much from the meetings we have already held and want to incorporate all of those successes into our Annual Meeting in August. We are working to increase networking and partner/sponsor options into the meeting as well. We also understand that this is a tough time financially for many universities and budgets are tight. We are benchmarking against other business academic associations and are considering the impact on budgets as we look into making pricing accessible.

We have embarked on a member value discovery process. We are currently holding focus groups with various membership categories (PhD students, retired faculty, teaching-focused faculty, research faculty, international faculty) and are learning about what members value in the AAA and how we can further support our members. We look forward to continuing these focus groups on a regular basis.

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

Regards,

A handwritten signature in black ink that reads "Yvonne L. Hinson".

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

# DIVERSITY, EQUITY, AND INCLUSION UPDATE

During this fiscal year, the AAA has started a journey to become an organization that attracts, develops, and retains a diverse membership especially as it relates to Black/African-Americans, Latinx/Hispanic-Americans, and Native Americans. These efforts will provide great benefit to the accounting academy and profession. Our Diversity, Equity, and Inclusion (DEI) Task Force is working on a set of recommended actions to support this goal of improving DEI in the accounting academy and profession.



In the meantime, we designed a new DEI web page. The purpose is to transparently communicate our progress on taking concrete actions to demonstrate our commitment to DEI and to provide a variety of internal and external learning resources related to DEI. This page is filled with a variety of materials including featured books, videos—such as panels on addressing racial disparities in accounting and on how to lead a virtual classroom inclusively—learning materials, and DEI Spotlights on individuals who have been at the forefront of making a difference. For February, we added spotlight material to celebrate Black History month.

We also highlight learning resources provided not only by the Diversity Section (see link to section web site on the DEI resources page), but also by other sections. For example, the Teaching, Learning and Curriculum Section (TLC) started a monthly book club to encourage a year-long conversation on diversity, equity, and inclusion. A different book is featured each quarter. Currently, the book club features “Race Talk and the Conspiracy of Silence: Understanding and Facilitating Difficult Dialogues on Race” by Derald Wing Sue. Registration information for the 90-minute Zoom meeting is provided on the DEI web page. Even if you didn’t attend the January meeting, there is time to join the February and March meetings. Catch up with reading the book, jump into the chapters covered, or even just attend to listen and join the conversation.

As another example, we provide a link to Dr. Caitlin Rosenthal’s book “Accounting for Slavery: Masters and Management” and related resources. In a presentation at the Management Accounting Midyear Meeting she used examples from detailed historic records of slave owners to make the point that Big Data was used far earlier than we know and that “without feeling the human costs of data-driven decisions, it’s as easy for modern managers and investors to recommend firing workers, paying them less than a living wage or offering strategies for selling more dangerous, addictive opioids as it was for enslavers to recommend business practices built on bondage” (Rosenthal *Washington Post* interview 2-18-2019).

We encourage all members to visit the DEI web page frequently at <https://aaahq.org/DEI>. We welcome any suggestions for material that would help us on our journey to be an organization where we can all flourish and achieve our vision of being thought leaders in accounting.

Through the extensive committee structure, the Board is committed to shared governance. We recognize that we need increased representation of underrepresented minorities in the committee structure and have increased diversity this year. We encourage all members to review the various AAA committees and consider volunteering for one or more. You can view all of the AAA Committees and Task Forces and read their charges online at <https://aaahq.org/About/Directories/2020-2021-AAA-Committees-Task-Forces>. You can access the Volunteer Form at <https://www2.aaahq.org/aaaforms/committee%20volun-teers/2021/index.cfm>.

# Voting Open Until March 17th for the 2021 Board of Directors Election

**Below are the candidates for the following  
2021-2022 Board of Directors positions:**

## **President-Elect**



Mark C. Dawkins



Mark Higgins

## **Vice President-Finance-Elect**



Eric D. Bostwick



Anne M. Farrell

## **Vice President-Research & Publications**



Jonathan Glover



Sarah E. McVay

## **Director-Focusing on Segments**



Timothy J. Rupert



David M. Stott

**The ballot will be open through 11:59 pm Eastern  
on Wednesday, March 17, 2021.**

**View the full candidate biographies online at  
<https://aaahq.org/About/Governance/2021-2022-Get-to-Know-Slate-of-Officers-for-2021-2022-Board-of-Directors>**

**Access the ballot and vote online at  
<https://aaahq.org/About/Governance/2021-2022-AAA-BOD-Election>**



# Annual Meeting Calls for Submission Still Open

The theme of the 2021 Annual Meeting is “Be Courageous in the Midst of Challenge,” exploring opportunities for accounting and the academy to shape the future.

Sessions will be presented live with full audience engagement. Added this year: Traditional sessions will include discussants. Again, dialog sessions, interactive teaching sessions, and dynamic panels will continue to round out the program.

**These Calls for Submission for the 2021 Annual Meeting are open through the noted submission deadline dates:**

- **Concurrent Paper and Research Forum Sessions - *Submission Deadline extended to March 3, 2021***

Papers are sought for presentation on topics of interest to accounting researchers, educators, and practitioners. Submissions are made by section/topic area. NOTE: To ensure the quality of submissions and to support the technology costs related to the meeting, there is a non-refundable submission fee of \$50. The fee is required and must be paid before submitting a paper to this category. If submitting more than one paper, you may pay for all at one time. Please follow instructions on the Submission payment form. Authors may submit more than one paper to the Annual Meeting. However, it is considered an abuse of valuable reviewer and liaison time to submit the same paper to more than one Section Designation. Submitting the same paper to multiple Sections will disqualify your submission from consideration. Consult appropriate Section Liaisons should you have questions about where to make your submission.

- **Concurrent Panel Sessions - *Submission Deadline extended to March 3, 2021***

Panel session submissions are sought that address issues of practice, scholarly projects and findings, teaching and curriculum approaches, and initiatives. Panel proposals are submitted to section/topic areas. Section leaders are encouraged to consider developing panel sessions addressing linkages between the private and public sector as they relate to issues affecting their members.

- **Pre-Conference Workshops (CPE Sessions) - *Submission Deadline extended to March 3, 2021*** The program of workshops provides opportunities for in-depth attention and study of more complex issues and topics. Subjects range from relevant issues in practice, to current standards activity, from teaching approaches and resources, to current areas of scholarship. The 2021 Annual Meeting is being held virtually, and the Pre-Conference Workshops will be held on the Pre-Conference Events Dates of either Thursday, July 29th or Friday, July 30th. Submitted proposals will be reviewed and selected by the Annual Meeting Education Chairs appointed by the AAA President.

- **The Conference on Teaching and Learning in Accounting (CTLA) - *Submission Deadline: March 10, 2021***

Designed for new and experienced faculty looking for opportunities to share best practices, refine teaching talents, and perfect their craft in teaching Accounting. Submissions are welcome from the wide range of approaches and content in Accounting education. This conference will be held Thursday, July 8 and Friday, July 9.

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**2021 BE COURAGEOUS IN THE MIDST OF CHALLENGE**  
American Accounting Association Annual Meeting  
and Conference on Teaching and Learning in Accounting

|                        |   |
|------------------------|---|
| <b>JUL 8 &amp; 9</b>   | <b>2021 Conference on Teaching and Learning in Accounting</b> |
| <b>JUL 29 &amp; 30</b> | <b>2021 AAA Annual Meeting Pre-Conference Events</b>          |
| <b>AUG 2 - 5</b>       | <b>2021 AAA Annual Meeting</b>                                |

# Annual Meeting Calls for Submission Still Open

- **25th Annual Ethics Research Symposium - *Submission Deadline: March 10, 2021***

Colleagues engaged and interested in research and teaching related to Ethics are invited by the Public Interest Section of the American Accounting Association to submit papers, cases, and panel session proposals for presentation at the 25th Annual Ethics Research Symposium to be held on Thursday, July 29 and Friday, July 30. Contributions from members of all AAA Sections are invited.

- **Interactive Sessions:**

- **Effective Learning Strategies Interactive Sessions (ELS) - *Submission Deadline: April 8, 2021***

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 8, 2021***

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-21) - *Submission Deadline: May 12, 2021***

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. Notification of acceptance will be June 1, 2021.

**Read the full Calls for Submission and details on how to submit online today at:  
<https://aaahq.org/Meetings/2021/Annual-Meeting/Submissions>**

**The meeting dates are:**

- **2021 Conference on Teaching and Learning in Accounting: July 8 & July 9**
- **2021 AAA Annual Meeting Pre-Conference Events: July 29 & July 30**
- **2021 AAA Annual Meeting: August 2 to August 5**

**Please plan to join us for the Virtual Annual Meeting and Conference on Teaching and Learning in Accounting (CTLA), and help us to become an even stronger and more impactful association!**



# 2021 Inductees to The Accounting Hall of Fame

It is our pleasure to announce that four new members of The Accounting Hall of Fame will be inducted by the American Accounting Association (AAA) in August 2021 during our virtual Annual Meeting. The Accounting Hall of Fame (AHOF) originated at The Ohio State University in 1950. In 2017, the operations of the AHOF were assumed by the AAA. Since its inception, there have been 106 members inducted into the AHOF.



**American  
Accounting  
Association**

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

This year's inductees again represent a diverse group of accounting thought leaders from both practice and educational backgrounds, according to Bruce Behn, a past president of the AAA who chairs The Accounting Hall of Fame Committee. The nomination process engaged members of The Accounting Hall of Fame, the AAA, and other professional accounting organizations. This year's inductees, Arthur Hazelton Carter (1884-1965), David Francis Larcker, Sybil Collins Mobley (1925-2015), and Charles Howard Noski, are briefly profiled in the following information.



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



**David Francis Larcker**



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



**Charles Howard Noski**

**Arthur Hazelton Carter (1884-1965)** was managing partner of Haskins & Sells (H&S, now Deloitte) from 1930 to 1947 and a leader in the public accounting profession. Carter joined the firm after World War I at the urging of his father-in-law, Elijah Watt Sells. He was called "Colonel Carter" because of his rank in World War I. Carter served as president of the New York State Society of CPAs and the National Association of Cost Accountants. He was an American Institute of Accountants (now AICPA) vice president. During the 1940s, as a Major General, he served as Chief Financial Officer of the U. S. Army. Carter is best known in accounting circles for his promotion of mandatory corporate audits and his 1933 Congressional testimony. His testimony provided one of the better quotations in the history of the accounting profession when Carter was asked by Senator Alben Barkley (later vice president), "Who audits you?" Carter calmly responded, "Our conscience." Carter's leadership, as later documented in SEC Accounting Series Release #81, is widely considered to have represented the spirit of the audit franchise awarded to public accountants as reflected in the initial securities law, retaining the role of the private sector in the audit function. Carter was asked by the Secretary of War to return to the Army in 1941 to become the Army's Chief Financial Officer, where he remained through the end of 1946, even though he was still listed as managing partner of H&S. He professionalized the audits of federal auditors by allowing them to use statistical sampling and to conduct audits where the records were located, rather than having documents sent to Washington. Carter paid the bill for every expenditure made by the Army during the War. In 1946, Carter received the AICPA Gold Medal for Distinguished Service to the Profession for his "outstanding service to his country and the accounting profession." Colonel Carter is best known for his contributions to the accounting profession in the 1930s, but Major General Carter

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should be equally well known for his contributions to his country in the 1940s. Even in death, Carter made a contribution to the profession. When his wife, the former Marjorie Sells, died, Carter's estate provided funding to the American Accounting Association for the Arthur H. Carter Scholarships, which were awarded from the late 1970s through 2005. Born in 1884 in Hillsboro, Kansas, Carter died January 3, 1965.

**David Francis Larcker** is the James Irvin Miller Professor of Accounting, Emeritus, at Stanford Graduate School of Business, Faculty Director of the school's Corporate Governance Research Initiative, and a Senior Faculty of the Arthur and Toni Rembe Rock Center for Corporate Governance. He received a Bachelor of Mechanical Engineering and a Master of Engineering Management from Missouri University of Science and Technology (Missouri S&T) in 1972 and 1974, respectively. He went on to complete a Ph.D. in Accounting at The University of Kansas in 1978. Upon graduation, he began his academic career as an Assistant Professor at the Kellogg School of Management, Northwestern University. At Kellogg, Larcker quickly rose to a full professorship in 1984, just six years since graduating from his doctoral studies. His tenure at Northwestern was followed by appointments to the Ernst & Young Professorship of Accounting at the Wharton School, University of Pennsylvania, and, later, to his current position at Stanford University in 2005. Known as a pioneer in the empirical literature on incentive problems and compensation contracts, Larcker's research interests are broad and span from topics in executive compensation, corporate governance, and managerial accounting to methodological issues in applied econometrics. These research interests have found an expression in over 70 peer-reviewed articles published in premier accounting, finance, economics journals, over 75 thought pieces for the Rock Center for Corporate Governance at Stanford, and three books. His contributions have been cited over 100,000 times and have become cornerstones of research in their respective areas. In addition to his prodigious research output, he has given generously of his time to the accounting discipline and its institution. He has co-authored over 40 manuscripts with doctoral students and young researchers—several of whom have become prominent academics themselves—and he has served on the American Accounting Association's Doctoral Consortium for almost a decade. He has also served as the AAA's Distinguished Visiting International Lecturer, a member on the Financial Accounting Standards Board (FASB) committees considering executive stock options and valuation methods, and as an editorial board member of some of our most distinguished journals, such as *Accounting, Organizations and Society*, *The Accounting Review*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, and *Journal of Accounting and Public Policy*.

**Sybil Collins Mobley (1925-2015)**, the daughter of Melvin and Cora Collins, was born on October 14, 1925, in Shreveport, Louisiana. Both her mother and father were educators. Mobley graduated from Bishop College, Texas, with a BA in Sociology in 1945. She later earned an MBA from the Wharton School of Finance at the University of Pennsylvania in 1961. Her graduate studies continued at the University of Illinois at Urbana-Champaign where she completed a Ph.D. in Accountancy in 1964. Under Robert K. Mautz's supervision, she completed her doctoral studies in less than two years, a university record sustained to the present day. Mobley spent her entire professional career at Florida Agricultural and Mechanical University (FAMU), the nation's third largest historically black university. She began her career at FAMU in 1945 and rose to professor and later department chair after completing her graduate degrees. In 1974, Mobley became the founding Dean of the School of Business and Industry, a position she retained until her retirement in 2003. As Dean, she was a visionary that transformed the lives of thousands of individuals, including students, faculty, and staff. She made accounting central to the school's mission, implemented a now world-renowned professional development program in leadership, and raised millions for scholarships for promising but underserved students in financial need. In addition to her activities as Dean, Mobley served as a consultant to the United States Agency for International Development (USAID), the Comptroller General, and as a member of several corporate boards. She also served as an active member of the International Association of Black Business Educators,

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National Association of Black Accountants, and Alpha Kappa Alpha. She is the recipient of numerous awards and honorary degrees from Hamilton College and the Universities of Pennsylvania, Princeton, and Washington in St. Louis. The building that hosts the business school she helped found now bears her name, and a million-dollar donation established the Mobley Hershey Endowed Chair in her honor. She married James Otis Mobley and had three children: James, Janet, and Melvin. Both she and Otis were pioneers in the Tallahassee Civil Rights movement. Mobley died at Tallahassee Memorial HealthCare in the early morning hours of September 29, 2015, after a brief illness. She was 89 years old.

**Charles Howard Noski**, born August 23, 1952, in Eureka, California, was elected Chairman of the Board of Directors of Wells Fargo & Company in March 2020. He is a retired vice chairman and chief financial officer of Bank of America Corporation. He was chief financial officer of Northrop Grumman Corporation from 2003 until 2005 and a member of Northrop Grumman's board of directors. Noski was chief financial officer of AT&T Corporation from 1999 until 2002 and vice chairman of the board of directors during 2002. From 1990 until 1999, he served in senior leadership positions with Hughes Electronics Corporation, including chief financial officer, president and chief operating officer, and a member of the board of directors. Noski began his accounting career as a staff accountant at Haskins & Sells (now Deloitte) in 1973 and rose to partner with Deloitte & Touche, where he served some of the firm's largest and most complex clients. Noski is lead independent director of Booking Holdings Inc., and a director and member of the finance and investment committee of Hewlett Packard Enterprise Company. He previously served as a director and chairman of the audit committee of Microsoft Corporation, Morgan Stanley, Avon Products, Inc., Booking Holdings Inc., and Wells Fargo, and as chairman of the Board of Trustees of the Financial Accounting Foundation (2016-2019), chairman of the Financial Accounting Standards Advisory Council, and a member of the Standing Advisory Group of the Public Company Accounting Oversight Board. Noski is a member of the American Institute of Certified Public Accountants (AICPA), Financial Executives International (FEI), and the Audit Committee Leadership Network - North America, and served as an inaugural member of the Ernst & Young Independent Audit Quality Committee (2019-2020). He was inducted into the inaugural class of the FEI Hall of Fame in 2006. Noski earned a Bachelor of Science in Business Administration and a Master of Science in Accountancy from California State University, Northridge. A long-time supporter of accounting education, he received the school's distinguished alumnus award in 2002, and an honorary doctorate in 2007. He and his wife Lisa have endowed the Noski Family scholarships for accounting students at Northridge. Noski's impact includes his public service at the Financial Accounting Foundation and his deep and far-reaching experience across multiple facets of the accounting profession. From his role as Chairman of the Board of Wells Fargo, to serving as chief financial officer for some of the world's preeminent organizations, to his early days as an auditor, he has led from the front on numerous accounting issues for nearly 50 years and served as a model and mentor to many.

**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>

# Volunteer to Participate at the Annual Meeting

Even if you did not submit to the Annual Meeting, you can still get involved 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/2021/Annual-Meeting/Volunteer-Opportunities>

## Thank You to the AAA Council and Its Committees

In November 2020, 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 Segments). Be sure to vote in this year’s Board of Directors Election!

See page 4 in this issue for more information on all of the 2021-2022 candidates for office.

## The weARE Webinar Series on Accounting Research and Education

The AAA has been pleased to offer the weARE webinar series since October 2020 to members - free of charge. These webinars alternate between education/teaching and research topics. Most webinars also offer the ability to earn *FREE* CPE credit hours!

**weARE**  
webinar series on

**Accounting  
Research +  
Education**

### Upcoming Webinars:

- March 11, 2021:** *The Practice of p-Hacking* presented by Sudipta Basu (Temple University)
- March 18, 2021:** *Do p-Values Make Sense?* presented by Sudipta Basu (Temple University)
- March 26, 2021:** *Bringing Scholarly Data Analytics Knowledge Using Emerging Technology Tools in Accounting into Classrooms: A Bibliometric Approach* presented by Amelia Annette Baldwin (University of South Alabama), Victoria Chiu (SUNY Oswego), Qi Liu (University of Rhode Island), and Brigitte Muehlmann (Babson College)
- April 23, 2021:** *EY Ethics Mindset* presented by Greg Burton (Brigham Young University), David Wood (Brigham Young University), and Catherine Banks (EY)

You can view details about the upcoming schedule and watch past webinar recordings online at <https://aaahq.org/Education/Resources/Online>

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

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

The AAA Online Career Center provides multiple avenues to help you achieve your career goals.



**American  
Accounting  
Association**  
Career Center

## Welcome to the Career Center

Your trusted resource to connect career opportunities with highly qualified professionals is at your fingertips. Post your jobs where the most qualified professionals will find and apply to them. Search and apply to the best jobs at institutions that value your credentials.

**Job alerts** - Take charge of your career search create a job alert  
**Members post a free Resume** - Benefit of AAA Membership  
Maximize your job posting with a free text ad in *The Accounting Review*

### Manage Your Career:

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

### Recruit for Open Positions:

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

For more information about the AAA Career Center, contact Mary Beth Gripshover, Career Services Coordinator, at [marybeth.gripshover@aaahq.org](mailto:marybeth.gripshover@aaahq.org).



# 2021 Spark: Meeting of the Regions

Exploring accounting research, education, and practice

## The AAA Regions are meeting online!

On **May 24-26, 2021**, the AAA Regions will come together for a spring Spark meeting - a digital experience that builds upon all we have learned since our first virtual meeting. Presentations will be “live” during the synchronous sessions, and paper presenters will get feedback through discussant presentations and audience engagement. Based on feedback from last year’s Spark and Annual Meetings, we have decided to no longer ask presenters to prepare and submit presentation materials for display in a Presentation Gallery. Attendees will join now-familiar Zoom sessions, having the opportunity to learn from presenters, and “chat” with colleagues. This structure preserves key elements of traditional AAA meetings, while augmenting with more opportunities to engage with colleagues in the following ways:

- **Global research** - We encouraged all members – including our colleagues from outside of the U.S. – to submit their research and teaching insights to the meeting.
- **Global timeframe** - To provide opportunities for global scholars to attend, we have “rotated” the meeting schedule from 11:00 am-6:00 pm Eastern time, extending the session times to make some more convenient, regardless of where and when you live and work.
- **Community** - Each Region will have dedicated sessions for traditional paper presentations with discussants and gatherings to reconnect and make new contacts. Dialogue sessions will combine the papers based on topical areas from across the Regions, providing more focused discussions of the early-stage research.
- **Education and Teaching** - A dedicated track is reserved for sessions focusing on education and teaching, providing opportunities to engage with master teachers and refine your teaching skills, with a special focus on the challenges we are facing in our new environment.

*As you can see below, there are numerous benefits for both participants and presenters:*

### BENEFITS TO PARTICIPANTS

- Access to a wider range of topics and sessions – approximately 400 live presentations – and additional materials hosted in the Presentation Gallery you can review in your own time
- Live keynote sessions with moderated Q&As
- Regional sessions with moderated Q&As
- Regional Block Parties to unwind and catch up with colleagues and connect with your community
- Up to 18 hours of CPE credits

### BENEFITS TO PRESENTERS

- Reach a wide, global audience
- Discussant comments and feedback in traditional paper sessions
- Presentations receive a DOI (digital object identifier) to increase discoverability and presence
- Infographics, abstracts, and videos and/or working papers will be displayed in a virtual gallery—and presenters can elect to have them available after the meeting, open to more people for a longer time
- Content is fully searchable, citable, and shareable—and authors retain the right to their content
- Office hours and tech support to help you prepare and feel confident and comfortable presenting
- Regional Block Parties to unwind and catch up with colleagues

This Spark meeting won't be exactly the same as meetings we have hosted before, and we are excited about that! With each meeting that has been held, we have used member feedback to modify the meeting platform, structure, focus, and program. This has become an opportunity to leverage the power of digital gatherings and improve on the traditional conference model. Together we are learning, improving, and exploring new opportunities!

***We look forward to your participation at the meeting!*** Click **HERE** to register today!

# ACCOUNTING FOR AN EVER-CHANGING WORLD

NEW YORK / NOVEMBER 2022



## CALL FOR PAPERS

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

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

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

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

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

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

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

# Upcoming 2021 AAA 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!

In light of current circumstances, our in-person conferences have transferred to virtual settings while also preserving the key elements of our traditional programs. The virtual platform will also allow our members from around the world to be able to attend the meetings, interact with each other, and strengthen the work being shared. Plan to attend one or more meetings this year. Learn more online at <https://aaahq.org/Meetings/AAA-Meetings>

## 2021 Forensic Accounting Section Virtual Research Conference March 4-5, 2021

## 2021 Southwest Region Meeting March 18-19, 2021

## 2021 Joint Conference and Doctoral/Early Scholar Consortium of the PI and GIWB Sections April 15-17, 2021

## 2021 Spark: Meeting of the Regions May 24-26, 2021

## 2021 AAA Virtual Annual Meeting

- 2021 Conference on Teaching and Learning in Accounting (CTLA)  
July 8-9, 2021
- 2021 AAA Annual Meeting Pre-Conference Events  
July 29-30, 2021
- 2021 AAA Annual Meeting  
August 2-5, 2021



**We look forward to seeing you at the 2021 AAA virtual meetings!**



**Are YOU accessing the AAA Digital Library? Get online access to the AAA journal collection with your membership! Members can access current and archived issues 24/7. Access is just a click away at <https://aaajournals.org/>**



# Calls for Submissions

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

## Call for Papers

### *Journal of Information Systems*

“Descriptive Research for Theory Building”

The *Journal of Information Systems (JIS)* is the academic journal of the Accounting Information Systems (AIS) Section of the American Accounting Association. Its goal is to support, promote, and advance accounting 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.

Descriptive research on AIS practices can be used for theory building. To this end, *JIS* will adopt a registration-based editorial process for publishing well-developed descriptive research papers for theory building.

***This is an ongoing call for papers. There is no due date and papers will be processed as they arrive.***

Read the full call for submissions online at

**<https://aaahq.org/Portals/0/documents/calls/2020/JIS/JIS%20Descriptive%20Research.pdf?ver=2020-05-12-153020-983>**



## Call for Papers

### *Journal of Information Systems*

“Literature Review and/or Research Synthesis”

Literature reviews and syntheses are needed to provide snapshots of research streams for use by academics and practitioners and to help identify gaps in the research that need to be filled. *JIS* will adopt a registration-based editorial process for publishing well-developed literature reviews and/or research syntheses. Literature review and research synthesis papers don't just describe what has been done in a particular area of research, but also why the topic is important to research in the first place, what needs to be researched further, whether there is enough room for future researchers to make a meaningful contribution, how future research can overcome limitations inherent in prior work, what are the promising future avenues of research, and what “gaps” in the field need to be filled that justify the need for more research.

***This is an ongoing call for papers. There is no due date and papers will be processed as they arrive.***

Read the full call for submissions online at

**<https://aaahq.org/Portals/0/documents/calls/2020/JIS/JIS%20Literary%20Review.pdf?ver=2020-05-12-153022-590>**



## 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>**

# Calls for Submissions

## Call for Papers

### ***Journal of Information Systems*** “Methodology”

Research methods change over time as new methods are developed, old methods are “rediscovered,” and current methods are refined. In addition, new tools are developed within existing methods such as new scales for measuring items, new data sets, etc. Researchers should be involved in creating new methods and in helping others to learn how to appropriately use current or old methods. To this end, *JIS* will adopt a registration-based editorial process for publishing well-developed methodology papers.

This call for papers reflects the desire for at least two types of papers:

- *Papers Discussing and Introducing a Methodology to Accounting Research*, and
- *Papers Developing New Methods within a Given Methodology*

***This is an ongoing call for papers. There is no due date and papers will be processed as they arrive.***

Read the full call for submissions online at

**<https://aaahq.org/Portals/0/documents/calls/2020/JIS/JIS%20Methodology.pdf?ver=2020-05-12-153022-373>**



## Call for Papers

### ***Journal of Information Systems*** “Innovative and Novel Research Datasets”

*JIS* encourages authors to make their research datasets available. Authors with unique datasets can submit a paper describing the dataset to *JIS* via the Registration-Based Editorial Process. The AAA will publish the dataset as an online supplement to the article. The dataset does not need to be new. It can be from previously published work or one that is currently in use for ongoing research.

We are interested in all kinds of data, there are no incorrect types. Examples include survey data, or data that researchers or experts created, such as the coding of press releases or 10-Ks. Any datasets that researchers have the permission to share are eligible for this initiative. However, no purchased or subscription-required data can be submitted, except for company identifiers such as the Compustat Global Company Key (GVKEY) or CRSP permanent identification number (PERMNO).

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. This initiative aims to make innovative and novel datasets available to more researchers while giving credit to the original creators of the datasets and increasing the visibility of *JIS*.

***This is an ongoing call for papers. There is no due date and papers will be processed as they arrive.***

Read the full call for submissions online at

**<https://aaahq.org/Portals/0/documents/calls/2020/JIS/JISinnovative.pdf?ver=2020-08-07-111721-003>**



# Calls for Submissions

## Call for Papers

### *Journal of Information Systems*

#### “Replication Research”

All research is flawed in some way. Given similar findings, replication research raises the collective confidence level in existing beliefs. Replications are also important in areas where retractions occur and the collective knowledge, therefore, is left uncertain. This is not the first call for replications and hopefully it will not be the last. Leading researchers, such as Basu (2012), Waymire (2012), and Salterio (2014), have decried the need for replication for the past decade.

We are interested in research that either challenges “well accepted” findings with current data or research that strengthens the existing thought paradigm. *JIS* will adopt a registration-based editorial process for these papers.

***This is an ongoing call for papers. There is no due date and papers will be processed as they arrive.***

Read the full call for submissions online at

**<https://aaahq.org/Portals/0/documents/calls/2020/JIS/JISReplication.pdf?ver=2020-08-07-161146-193>**



## Call for Papers

### *Special Topic of the Journal of Governmental & Nonprofit Accounting*

#### “Future of Governmental and Nonprofit Accounting Research”

The *Journal of Governmental & Nonprofit Accounting (JOGNA)* is published by the Government and Nonprofit (GNP) Section of the American Accounting Association. To promote timely, widespread dissemination of ideas to the academic and practice communities, the journal is published online. The purpose of *JOGNA* is to stimulate and report premier-quality research on a wide range of governmental and nonprofit accounting issues.

The journal is interdisciplinary in scope and welcomes a broad array of research traditions and approaches. The journal solicits scholarly manuscripts of approximately 7,000 words (20 to 25 total pages). *JOGNA* plans a special issue to focus on the future of governmental and nonprofit accounting research. We encourage innovative ideas and papers of a wide range for consideration. We are looking for your thoughts on the future of GNP research.

Potential topics include:

- Future directions for GNP research
- Promising new areas of research
- New questions and new ideas
- Identification of areas that are reaching the end of their usefulness
- Review articles
- Opinion pieces

**Submissions are due by *Monday, March 15, 2021.***

Read the full Call for Submissions online at

**[https://aaahq.org/Portals/0/documents/calls/2020/jogna\\_call.pdf](https://aaahq.org/Portals/0/documents/calls/2020/jogna_call.pdf)**





# Calls for Submissions

## Call for Papers

### Special Topic of the *Journal of Forensic Accounting Research*

“Diversity, Equity, and Inclusion (DEI), and Justice in Forensic Accounting”

In 2021, *JFAR* will publish a special interest forum titled “Diversity, Equity, and Inclusion (DEI), and Justice in Forensic Accounting.” The editors invite submissions of original unpublished work for this special topic issue.

This special issue focuses on diversity, equity, inclusion (DEI) and justice as they relate to forensic accounting. The year 2020 has brought the issue of systemic inequality to a head, and the COVID pandemic has highlighted the deep divisions within society in many countries. The related social, political, and economic challenges and changes will affect all aspects of organizations; from oversight, to management, to monitoring, and will touch all stakeholders including regulators, internal and external auditors, investors, managers, and forensic accountants. In response to the publicization of racial and social injustice related to policing in the U.S., and to disparate effects of the 2020 pandemic on people of color, U.S. organizations are increasingly communicating their commitments to diversity, publicly admitting their faults, and creating plans to do better.



Submissions are due by **Sunday, March 21, 2021.**

Read the full Call for Submissions online at

**<https://aaahq.org/Portals/0/newsroom/2020/CFP-JFAR-DEI.pdf>**

## Call for Papers

### Special Topic of the *Journal of Emerging Technologies in Accounting*

“Future Labs: Embracing the AACSB A5 Standard: Designs of Comprehensive Solutions”

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 2021, *JETA* will publish a special section entitled “Future Labs: Embracing the AACSB A5 Standard: Designs of Comprehensive Solutions.” The editor of *JETA* invites submissions of original unpublished work for this special section.



The theme of this special issue of *JETA* is encouraging rapid exploration and development of research/teaching initiatives as a response to the new AACSB A5 Standard on the development of skills and knowledge related to the integration of information technology in emerging accounting and business practices in three primary components. These are (1) information systems and business processes, (2) data analytics, and (3) developing information technology agility among students and faculty. Inspired by Lockheed Martin’s famous Skunk Works, we seek to encourage quick development of prototype use cases in accounting and technologies applied to the current crises.

Submissions are due by **Wednesday, March 31, 2021.**

Read the full Call for Submissions online at

**<https://aaahq.org/Portals/0/documents/calls/2021/JETAFuture.pdf>**

# Calls for Submissions

## 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 *Friday, July 16, 2021.***

**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*

#### “Whistleblowing and Forensic Accounting”

In 2021, *JFAR* will publish a special interest forum titled “Whistleblowing and Forensic Accounting.” The editors invite submissions of original unpublished work for this special topic issue.

Forensic accounting is a growing field with significant opportunities for advancements. The forensic accounting services of fraud investigations, litigation consulting, valuation, damage assessment, and testifying as an expert witness are both rewarding and exciting. However, much of fraud is still being discovered through tips from employees, customers, suppliers, and other parties. Forensic accountants can assist their organizations to establish appropriate policies and procedures. To encourage whistleblowing, research that helps the profession move toward a comprehensive model or theory is needed. Internally to companies, this often involves research surrounding reward/penalty processes and other economic consideration, psychological factors of the whistleblower, and psychological and ethical factors that may influence whistleblowing decisions. Further, learning how collusive fraud, mentor relationships, fears of retaliation, and direct personal relationships that lead to tensions in the decision whether to whistleblow advances our knowledge.

**Submissions are due by *Friday, October 1, 2021.***

**Read the full Call for Submissions online at**

**<https://aaahq.org/Portals/0/newsroom/2020/CFP-JFAR-Whistleblowing.pdf>**



# Calls for Submissions

## Call for Papers

### Special Issue of the *Journal of Forensic Accounting Research*

“The COVID-19 Pandemic and Forensic Accounting”

In 202X, *JFAR* will publish a special interest forum titled “The COVID-19 Pandemic and Forensic Accounting.” The editors invite submissions of original unpublished work for this special topic issue.

This special issue focuses on the exogenous shock in the global economy caused by the COVID-19 pandemic and its implication for forensic accountants. The COVID-19 pandemic has changed the everyday life of people and has instilled new realities of economic shutdowns, individual lockdowns, business closures, and social distancing that have created unique challenges for global business organizations. These challenges and related changes will affect all aspects of business organizations from the oversight function by the board of directors, to the managerial function by executives, and the monitory function by corporate gatekeepers including regulators, internal auditors, external auditors, and forensic accountants. The COVID-19 pandemic presents unprecedented fraud risks that should be assessed and managed by forensic accountants.



**Submissions are due by *Friday, October 1, 2021.***

**Read the full Call for Submissions online at**

**<https://aaahq.org/Portals/0/newsroom/2020/CFP-JFAR-COVID.pdf>**

## Call for Papers

### Special Issue of *Issues in Accounting Education*

“Diversity, Equity, and Social Justice in Accounting Education”

*Issues in Accounting Education* requests submissions for a themed issue on “Diversity, Equity, and Social Justice in Accounting Education” to be published during 2022. This themed issue especially encourages educational research utilizing a range of qualitative and quantitative methodologies to explore the intersection of diversity, equity, and social justice with accounting education pedagogy and curricula, accounting students and new professionals, and accounting faculty and programs. Theoretical articles, case studies, experimental, archival, qualitative, and opinion pieces will be considered.

Fostering diversity, equity, and social justice in accounting education further invites diverse approaches to pedagogical content and processes that question traditional business education that imagines the world as an endless source of resources for organizations to consume. We invite alternative approaches to education that rethink competitive advantage and associated metrics for measuring success, which are traditionally rooted in oppositional polarity (Ferraro, Pfeffer, and Sutton 2005; Ghoshal and Moran 1996).

This special issue aims to explore what this means for the world of accounting education, the design of accounting curricula, student learning and success, and faculty experiences. Submissions should be original works investigating aspects of diversity, equity, and social justice in accounting education.



**Submissions are due by *Tuesday, November 30, 2021.***

**Read the full Call for Submissions online at**

**[https://aaahq.org/Portals/0/documents/calls/2019/DI\\_Issues\\_SpecialCall\\_Final.pdf?ver=2019-10-01-122058-207](https://aaahq.org/Portals/0/documents/calls/2019/DI_Issues_SpecialCall_Final.pdf?ver=2019-10-01-122058-207)**



# Calls for Submissions

## Call for Papers

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

“Research Forum on COVID-19 Implications for Audits and the Audit Profession”

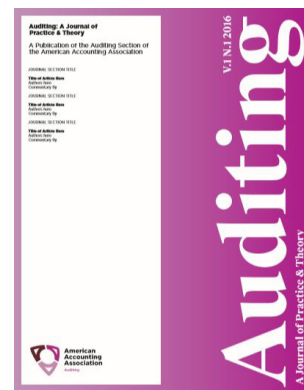
The ongoing COVID-19 pandemic is having an unprecedented social and economic impact on society. In the midst of this event, there is a growing sense that research is needed to assess the ramifications of the pandemic in different areas. As such, *Auditing: A Journal of Practice & Theory* (AJPT) is calling for papers for a research forum on COVID-19. The purpose of this forum is to assemble articles that can directly inform our understanding of how the pandemic might affect audits and the profession. Recognizing that these issues are characterized by significant uncertainty and that any data and research pertaining to them can provide only early evidence, we invite short, yet meaningful, articles relating to the pandemic. All research methodologies are welcome. Regardless of methodology, we expect authors to consider the implications of their analyses beyond COVID-19. Some possible topics include (but are not restricted to) implications of the pandemic for audit risk assessment, auditing significant judgments and estimates, auditor reporting, internal auditing, remote auditing, work environment and work-life balance of audit professionals.

The intent behind the call is to present a forum comprising multiple papers in one issue of the journal. However, due to the timely nature of the topic, we will also consider including one or more accepted articles in earlier issues of the journal, rather than wait for the cohort of papers to become available.

**Submissions are due by *Friday, December 31, 2021*.**

**Read the full Call for Submissions online at**

**<https://aaahq.org/Portals/0/documents/calls/2020/Research%20forum%20on%20Covid-19%20implications%20final.pdf?ver=2020-08-24-123349-330>**



## 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).

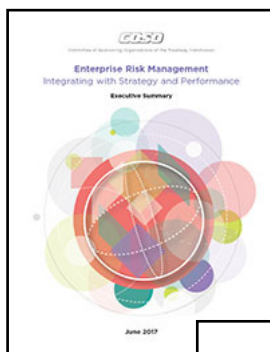
Sign up online at **<http://aaahq.org/Research/FASB-GARS>**

The COSO Internal Control Framework Academic Access is also available. See page 22 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](mailto:info@aaahq.org)



**Academic Access for the FASB Codification and GARS Online are also available — see page 21 to learn how your program can sign up TODAY!**

## Academy of Accounting Historians Section Upcoming Webinars *Enhancing Accounting History*



**American  
Accounting  
Association**

Academy of  
Accounting Historians

Friday, April 9 & Friday, April 23: 10:00 am-1:00 pm (Eastern)

The *Accounting Historians Journal* and the Academy Accounting Historians Section of the AAA are pleased to sponsor research webinars on Friday, April 9, 2021 from 10:00 am-1:00 pm EST and Friday, April 23, 2021 from 10:00 am-1:00 pm EST.

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

Four papers will be presented on each day. Papers will be made available to participants in advance, and there will be two discussants for each presented paper.

**Learn more and register for the webinars at**

**<https://aaahq.org/Education/Webinars/21HIST04-Enhancing-Accounting-History>**

## INTERESTED IN VOLUNTEERING FOR AN AAA COMMITTEE OR SEGMENT?

Do you have an interest in serving on a committee or task force for the AAA? Want to be more involved with a Section or Region? We'd love to hear from you!

AAA committees and task forces are populated in various ways.

- The ones that are populated with volunteers will have a link to a Volunteer Form located at the top of the committee/task force page.
- Please note that you only need to complete one Volunteer Form, even if you are interested in serving on multiple committees/task forces...simply select all that you are interested in and submit the form.
- If you are interested in volunteering for a Section or Region, we will pass your information along to the Segment leadership.

Committee appointments are made annually prior to the Annual Meeting. Terms begin September 1. If selected to serve on a committee, you will be sent an email invitation prior to the Annual Meeting. As always, thank you to our volunteers - your support is invaluable to the AAA! We couldn't do it without you.

To learn more about the AAA committees and task forces, please visit <https://aaahq.org/About/Directories/2020-2021-AAA-Committees-Task-Forces>



## In Memoriam

The American Accounting Association remembers and honors our colleagues who have truly been thought leaders in accounting education and have helped to shape the future of accounting through their teaching and research. Please join us in sending condolences to the families and colleagues of these members of the Association who have recently passed away:

Stephen Richard Goldberg

Earl Ray Wilson

James Donald Edwards, Sr.

Paul Miles Clikeman

G. Peter Wilson

# SEC Academic Fellowship:

**Application Deadline: March 15, 2021**



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 2021-2022 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 2020-2021 that amount is \$250,334 plus related benefits). [Note: The salary cap does not mean that an Academic Fellow's maximum 12-month salary is \$250,334. Rather, \$250,334 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.]

Since the SEC is a federal agency, candidates must have U.S. citizenship. All appointments are also contingent upon the candidate passing a background check.

## Application Information and Procedures

To apply, you must electronically submit a *curriculum vitae* and a cover letter that summarizes your qualifications. Candidates with either auditing- or financial reporting-focused research interests will be considered. Applications must be emailed to Bret Johnson at [johnsonbre@sec.gov](mailto:johnsonbre@sec.gov). Applicants should provide a copy of one or two relevant working papers or recently published articles. Application reviews for the 2021–2022 Academic Fellowship will begin as received and continue until **March 15, 2021**, or as needed. Interviews will be conducted either virtually or 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, Bret Johnson ([johnsonbre@sec.gov](mailto:johnsonbre@sec.gov)).





**American  
Accounting  
Association**

Thought Leaders in  
Accounting

Yvonne L. Hinson, Chief Executive Officer

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**Mailing Address:**

9009 Town Center Parkway  
Lakewood Ranch, FL 34202



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

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

**JUL  
8 & 9**

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

**JUL  
29 & 30**

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

**AUG  
2 - 5**

**2021 AAA Annual Meeting**

**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 2021 Virtual Annual Meeting!**

**The meeting dates are:**

- **2021 Conference on Teaching and Learning in Accounting – July 8 & July 9**
- **2021 AAA Annual Meeting Pre-Conference Events – July 29 & July 30**
- **2021 AAA Annual Meeting – August 2 to August 5**