



Accounting Education News

Welcome to the Winter 2022 Issue of the Accounting Education News!

The theme of the 2022 Annual Meeting is “Growing Our Impact.” Please join us in San Diego, CA this year for the 2022 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 in San Diego!

Take the time also to read about what’s happening at the AAA within our CEO’s update, the latest Diversity, Equity, Inclusion, and Belonging (DEIB) news, upcoming AAA meetings, the 2022 Accounting Hall of Fame Inductees, the latest publications news, and more!



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Letter from the Chief Executive Officer



Yvonne L. Hinson
Chief Executive Officer

I hope you enjoy our Winter 2022 *Accounting Education News* newsletter. We have been busy getting ready for a combination of in-person, hybrid and virtual midyear meetings! It has been wonderful to see so many of you in person at the Fall and Winter meetings. We greatly appreciate everyone working hard to comply with CDC and local guidance as we return to these meetings face to face.

We look forward to seeing many of you at the 2022 Annual Meeting in San Diego. As you may have noticed in the submissions process, we will have both an in-person and a virtual option. The in-person meetings will start on July 29 and conclude on August 3, 2022. Our virtual option, which will include many of the same great plenaries, along with paper presentations and panels, will be August 11–12, 2022. You can register for these separately.

I mentioned in our Fall 2021 newsletter that we are launching a new Association Management System that will improve member services, which has now launched. When you log into the new system for the first time, please be sure to update your profile as our profile system has changed. Any time you roll out a new system there will be glitches in the beginning, so we ask for your patience as we get this fully up and running.

We are excited to announce that the AAA recently hired our first Chief Diversity Officer, who began full-time employment on March 1, 2022. We welcome Dr. Barbee Oakes into this new position. Barbee has been engaged in higher education Diversity, Equity, and Inclusion (DEI) initiatives for much of her career. She most recently retired from the University of Nevada, Las Vegas as their Chief Diversity Officer. Barbee has been working with our board and headquarters team over the past year and is currently creating our DEIB Certificate program that will be free to members. She will continue to work closely with the Board, Management Team, DEI Committee, headquarters staff, and Segments to support our DEIB initiatives. She will welcome your outreach once she is on board.

We have some exciting news on the publications front as well. We recently launched a Paperpal Preflight service. This service is powered by machine learning and includes manuscript assessment and correction to help authors avoid common language errors and technical check failures. This service is free and is designed for use just prior to submission to one of the AAA's 17 premiere Association/Section journals. A more detailed report is available for a nominal fee.

We are also in the process of launching a new Author Services Portal in partnership with Cactus Communications. The portal will be available to all researchers and papers do not need to be submitted to a AAA journal. This portal will include:

- Language editing services to improve manuscript writing quality and publication-readiness with an in-depth language edit by a subject-matter expert.
- Academic translation and editing services to ensure that the final manuscript meets international publication standards.
- Research promotion services to better communicate research with high-impact plain language summaries, animated short videos, and stunning infographics that a lay audience can easily understand.

We will continue to explore additional benefits for our members. Our focus groups and conversations at meetings go a long way to help us better understand your needs, so please keep the communication coming! You can always reach me at Yvonne@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, Inclusion, and Belonging (DEIB)

As we discussed in the Fall 2021 AEN, the AAA started its DEI journey in 2020. The Board began a strategic planning process for DEI in July 2021 that is continuing this year. These efforts will help us truly become “Thought Leaders in Accounting” and provide great benefits to the accounting academy and profession. The following paragraphs describe our initial work on the vision, goals, framework, and strategic priorities for DEI.

We began by adding a “B” for belonging to our DEI acronym to reflect that we want all members to experience the feeling of being welcome and physically, emotionally, and psychologically safe. We then developed a vision statement for our DEIB work: *The AAA promotes and supports a culture of belonging, mutual respect, and diversity where the contributions of all members are recognized and valued.* We also changed our “Community” value to “Inclusive Community” defined as: *We affirm diversity, collaboration, candor, trust, and mutual respect in all our actions.*

After considerable discussion, we agreed that DEIB must be built into the very fiber of our association. As a result, we revisited the current AAA framework for realizing our vision of being Thought Leaders in Accounting, and built a new, combined framework. As shown below, our original framework, including pillars of “serving members and society,” “developing our community,” and “enhancing organizational effectiveness and culture” remain at the center because they have not changed (for our original framework see our **website**). The DEIB pillars of “cultural intelligence,” “access and success,” “transparency and communication,” “best practices and advocacy,” and “partnerships” surround all that we do in the original pillars. Combining both, we can realize our value of inclusive community.

New AAA Vision Graphic



From this framework, we developed the following broad goals for DEIB, that relate to both faculty and students:

- Collaborate with other associations and employers around DEIB initiatives (Partnerships),
- Collect/curate and share best practices with business schools (Best Practices and Advocacy),
- Increase cultural intelligence within the AAA membership (Cultural Intelligence),
- Resource our members to be DEIB advocates in their individual workplace (Best Practices and Advocacy and Access and Success), and
- Partner to increase diversity in our accounting student bodies (Partnerships and Access and Success),
- Identify and remove systemic barriers within and across our association, teaching, research and service (Access and Success and Transparency and Communication).

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Finally, we set more specific priorities for the immediate, short-term (to one year), and longer-term. One of our priority immediate goals is to thoroughly assess association policies and processes to identify and make recommendations for removing systemic barriers to success across our association. The DEI Committee (see [website](#) for charge and membership) formed two sub-committees, one focused on publication processes for association-wide journals and one focused on association-wide teaching-oriented processes. Each will work with the appropriate association committees (publications, research, and education) to jointly identify any systemic barriers, and make recommendations for change. These efforts will provide a foundation for the longer-term process of removing identified barriers.

A second priority immediate goal is to create/curate DEIB training/certificates that clearly define and explain DEIB terms and provide educational materials to increase our cultural intelligence. One of our new Chief Diversity Officer's (CDO's) first tasks is to roll out a model/process for the certificate program on a test basis this summer. Changes will be made based on input from the test program with wider dissemination expected by the annual meeting. Again, we expect the longer-term priorities of ongoing training, including for editors and reviewers, will build from the foundation provided by the certificate program.

The remaining priority immediate goals revolve around communication of original survey results from The Diversity Movement consultants and conducting a shorter pulse survey, sharing materials, communicating DEIB activities and strategy, exploring partnerships, and engaging with segments on their DEIB strategies through Council activities. We expect these initial activities to inform longer-term work, including developing useful measures and reporting mechanisms.

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



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Get to Know the Candidates for the 2022 Board of Directors Election

**Below are the candidates for the following
2022-2023 Board of Directors positions:**

President-Elect



Stephen R. Moehrle



Mark H. Taylor



Henock Louis



Norma R. Montague

Director-Focusing on Diversity, Equity, and Inclusion

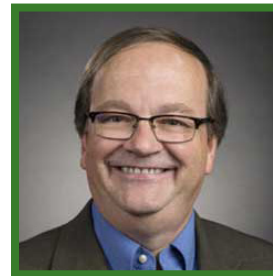
Director-Focusing on Academic/Practitioner Interaction



Ingrid E. Fisher



Bette M. Kozlowski



Thomas J. Linsmeier

**The ballot will open on or about Tuesday, March 1, 2022
and will close on or about Wednesday, March 30, 2022
at 11:59 pm EDT.**

**View the full candidate biographies online at
<https://aaahq.org/About/Governance/2022-2023-Get-to-Know-Slate-of-Officers-for-2022-2023-Board-of-Directors>**

**Cast Your Vote online at
<https://aaahq.org/About/Governance/2022-2023-AAA-BOD-Election>**

2022 Annual Meeting Call for Submissions

“Growing Our Impact”

Please join us in San Diego, CA from July 29 through August 3, 2022 for the Annual Meeting and Conference on Teaching and Learning (CTLA), and help us to become an even stronger and more impactful association! The Annual Meeting is sure to be a large, dynamic meeting that encourages participation through a wide range of session types designed to support members with different interests. If your submission is accepted, all participants and presenters must register for the meeting, which includes both meeting registration and membership fees.

General Information

You can learn more about the session types below, and you can submit to each through the links provided for each type. To track your submission, you will need to create a user ID and password during the submission process. You will need this information to update and/or access the status of your submission. This user ID and password does not need to match your AAA login and will not grant access to AAA member services (i.e., registration, dues renewal, etc.), however, it is recommended to use your AAA login. If your submission is accepted, all participants and presenters must register for the meeting, which includes both meeting registration and membership fees.

The meeting dates are:

- **2022 Conference on Teaching and Learning in Accounting—July 30 & July 31**
- **2022 AAA Annual Meeting Pre-Conference Events—July 29, July 30 & July 31**
- **2022 AAA Annual Meeting—August 1, August 2 & August 3**
- **2022 AAA Virtual Annual Meeting—August 11 & August 12**

These calls for submission for the 2022 Annual Meeting are open through the noted submission deadline dates:

Interactive Sessions

These sessions are presented in a shared interactive forum for the exchange of ideas and resources that support learning in accounting. We recommend you review the presentation guidelines to understand presenting in this format, and to see suggestions on how presentation materials are prepared for an interactive session.

NOTE: Authors may submit to both of these sessions; however, they should not submit the same presentation to both sessions.

- **Effective Learning Strategies Interactive Session (ELS)—Submission Deadline: *Wednesday, April 26, 2022***

Members interested in sharing learning-related interests and projects, scholarship of teaching projects, and educational innovations are encouraged to submit proposals that showcase ideas, research, strategies, and education innovations that support learning in accounting.

- **Emerging and Innovative Research Interactive Session—Submission Deadline: *Wednesday, April 26, 2022***

Intended to highlight promising emerging and innovative research ideas, authors will submit a short abstract of three to four pages that describes their work in progress or a planned proposal that will bring ideas currently outside accounting to the attention of accounting scholars.

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2022 Annual Meeting Call for Submissions (continued)

Faculty-Student Collaborations in Accounting-FASTCA-22—Submission Deadline: **Wednesday, May 11, 2022**

Encouraging exploration and discussion of collaborations between accounting faculty and undergraduate and master's students, this all-day conference recognizes the importance of these collaborations to creating important learning experiences for students, attracting students to the accounting profession, and the accounting academy—as well as connecting the community of faculty conducting collaborative research and teaching. The following are some examples of faculty-student collaborations: (1) Research: Students and faculty working together on a research paper; (2) Teaching: Joint development of teaching materials by students and faculty; and (3) Practice: Students and faculty working together to solve a real-world problem.

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

The American Accounting Association Global Emerging Scholars Research Workshop will be held on Sunday, July 31 in conjunction with the 2022 AAA Annual Meeting. Up to 16 proposals will be selected for presentation at the workshop. At the workshop, each scholar will present the proposal, followed by discussion by a senior researcher as mentor who will also provide constructive feedback. There will also be further discussion of the proposal by the presenter, other senior scholars as mentors, and the other early career researchers.

Volunteer Information

The Annual Meeting Committee strongly encourages all AAA members to consider volunteering to serve as reviewers, paper discussants, and session moderators. If you are submitting a paper or proposal for the 2022 Annual Meeting, please consider “giving back” to the community by volunteering to serve in one or more of these roles.

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

The meeting dates are:

- **2022 Conference on Teaching and Learning in Accounting—July 30 & July 31**
- **2022 AAA Annual Meeting Pre-Conference Events—July 29, July 30 & July 31**
- **2022 AAA Annual Meeting—August 1, August 2 & August 3**
- **2022 AAA Virtual Annual Meeting—August 11 & August 12**

Please plan to join us for the 2022 Annual Meeting and Conference on Teaching and Learning in Accounting (CTLA), and help us to become an even stronger and more impactful Association!



2022 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 2022 during our Annual Meeting to be held in San Diego, CA. 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 110 members inducted into the AHOF.



**American
Accounting
Association**

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

For 2022, the three 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, Frank Donaldson Brown (1885–1965), Robert Louis Bunting, and Robert Ernest Verrecchia, are profiled in the following information.



Frank Donaldson Brown
(1885-1965)



Robert Louis Bunting



Robert Ernest Verrecchia

Frank Donaldson Brown (1885–1965) was born in Baltimore on February 1, 1885, the son of J. Willcox Brown and Ellen Turner Macfarland. Brown entered Virginia Polytechnic Institute (VPI) in 1898 at the age of 13, graduating four years later with a degree in electrical engineering. Today, the student union at VPI is named for him.

He became the chief financial officer at DuPont Corporation in 1912 and later General Motors Corporation (GM) in 1921. At both companies, Donaldson Brown developed accounting innovations that led to the success of both organizations. These innovations included the DuPont Return-on-Investment (ROI) formula in 1914. However, ROI was not Brown's only contribution to financial management. His dealer ten-day reporting system at GM was widely and rapidly adopted throughout the auto industry. His ideas to support a variety of forecasting and planning techniques supported decentralized corporate management, and his pricing processes were cutting-edge developments that others emulated. Flexible budgeting at General Motors also was implemented during his administration in the early 1920s.

Brown began his career in 1903 with the Baltimore & Ohio Railroad, but soon moved to the Sprague Electric Company, a subsidiary of General Electric. He stayed with that company until 1907 when he went into business for himself in a coal-moving company and then went to work in 1909 as a salesman of explosives for the DuPont Company. In 1912, DuPont general manager, Hamilton Barksdale, a first cousin who was married to a duPont¹, recognized Brown's abilities and asked him to join the staff. In June 1916, Brown married Barksdale's daughter, Greta duPont Barksdale, which gave him a kinship that some considered necessary for advancement at DuPont. He was elected to the DuPont Board of Directors in 1918 and remained thereon until his death 47 years later. He served on the

¹ Note that the name of the DuPont company is capitalized, but the surnames of the founding family members do not have an initial capitalization.

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DuPont Board's Finance Committee for 45 years. He died on October 2, 1965, at the age of 80.

ROI was Brown's most prominent contribution and the technique achieved status as a dominant approach to financial management by the 1950s. As a national standard-of-performance measure, it was supported by varying sources including the American Management Association as well as in the teaching materials of academics, especially Robert N. Anthony of Harvard Business School. The impact of these forms of dissemination led to ROI being adopted eventually at the Ford Motor Company when its previously autocratic centralized style of Ford family management was replaced by a team known as the Whiz Kids, led by Harvard Business School alumnus Robert McNamara and a former GM Vice President, Ernest R. Breech. This is indicative that the innovations developed by Brown are among the most important of those initiated in 20th century corporate America, and thus among the most important in the development of 20th century accounting and financial management thought.

Although it was at DuPont that Brown developed many of his concepts, it was at GM where he was able to put them to work. Brown's title was officially that of chief financial officer, but he was also essentially what is known today as the chief information officer at both companies—a role that effectively supported GM's decentralization. The practices initiated by Donaldson Brown enabled DuPont and General Motors to cope with the challenges of large companies seeking to balance centralized versus decentralized decision making. Brown's ideas were made known through his writings, publications, and speeches, and ultimately by incorporation in textbooks, classrooms, and academic literature. Trade organizations and financial publications, for decades up to the present, have disseminated ROI materials. Furthermore, his disciples helped in spreading his influence far beyond GM and DuPont.

F. Donaldson Brown will be the One Hundred and Eleventh member of The Accounting Hall of Fame.

Robert Louis Bunting, born in Sacramento, California, in 1945, has based his entire professional career, following education at the University of Idaho, in the West, most prominently in the Seattle area. From this location he has achieved both national and international recognition for leadership roles in challenging circumstances as chairman of the board of the American Institute of Certified Public Accountants (AICPA), and as board chair of the International Federation of Accountants (IFAC).

In the Northwest of the United States, as chairman of Moss Adams, (1981–2004), he was the acknowledged leader of developing and thriving peer firms with growing national and international duties, a person viewed as a role model of a professional firm leader. He maintained his focus on the firm for the main part of his career, and thereafter offered his time and talent to the broader professional community.

True to the adage that challenges find leaders, he began service on the board of the AICPA in 1986 and served nearly continuously through his term as AICPA board chair (2004–2005). When it became apparent that the post-Enron world challenges would continue to profoundly affect the manner in which the accountancy profession was evolving throughout the world, leadership from the USA was seen as needed internationally. Following unanticipated circumstances, he was asked to assume a major role in these episodes. Bunting immediately agreed to extend his voluntary activities and made the needed commitment.

Thus, it was that IFAC, and the global profession became the beneficiaries of his leadership. Following the East Asia financial crisis, professional bodies and international securities regulators began a series of reforms creating international standard setting boards for auditing, ethics, and education, overseen by a Public Interest Oversight Board (PIOB). These were challenging times, and the profession was concerned about regulatory overreach yet faced up to the importance of

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acting in the public interest and not self-interest. Bunting entered this series of events first as deputy president (2005–2009) and then as president of IFAC (2009–2011), representing accountancy bodies from over 130 countries and some 25 of the largest international auditing networks. He navigated the nuanced geopolitical landscape advocating for the elements of a new model, in both the spirit and the letter of the reforms. He helped craft a pillar which has enabled the current generation of high-quality standards to fill a void.

These early steps created a foundation for the view of a global accounting profession which would begin a multi-generational effort to transcend the wariness of the profession, concerns of regulators, and advance the well-being of the public to bring about a better-informed investor community.

Since 2012 Bunting has chaired an AICPA Task Force on Sustainability, Accounting and Assurance, adding a contemporary topic to his portfolio of leadership activities.

Robert Louis Bunting will be the One Hundred and Twelfth member of The Accounting Hall of Fame.

Robert Ernest Verrecchia is the Elizabeth F. Putzel Professor, Professor Emeritus of Accounting, Wharton School, The University of Pennsylvania. Born in Rosemont, Pennsylvania in 1949, “Ro” Verrecchia achieved a position of eminence from the world class qualities of his contributions to academic literature and the impact of his work upon standard setting. He holds a Ph.D. from the Graduate School of Business, Stanford University, an M.S. from The University of North Carolina at Chapel Hill, and an Sc.B. from Brown University.

Prior to his 1983 Wharton School appointment, he was a faculty member at the University of Illinois at Urbana-Champaign and The University of Chicago. He served as department chair (1985–1997) at Wharton, providing leadership and addressing issues with sagacity and empathy.

Verrecchia has published world-renowned theoretical accounting research related to discretionary disclosure, financial accounting, and information economics. A key feature of Verrecchia’s work that sets it apart from most theoretical research in accounting is that the insights he develops are clearly relevant to financial reporting practice and regulation. Even though his work employs rigorous mathematical models, he writes his papers in a way that makes them accessible to non-theorists. More importantly, the papers address issues that financial accountants of all types care about. It is rare to find someone with this combination of skills. Yet, this is exactly the type of scholar on which learned professions such as accounting depend.

The breadth of Verrecchia’s contributions to topics of his National Bureau of Economic Research coauthored working papers is evidenced in the subject matter, including defining an inter-temporal tax discontinuity (ITD) as a circumstance in which different tax rates are applied to gains and losses realized at one point in time versus some other point in time, as well as studying the effects of ITDs on market behaviors at the time of disclosures of firm performance. His papers also addressed fundamental issues such as the debate over the consequences of information asymmetry, or information differences across investors in capital markets.

Perhaps most importantly over the forty years of his contributions, given that disclosure, including voluntary disclosure, is central to financial reporting, the insights from his work in this area have not only given rise to an extensive academic literature on the subject, but the record also supports that this literature has affected regulators’ views on disclosure. His intuition regarding the incentives and the consequences of those incentives, for voluntary disclosures, are paradigmatic, dominant explanations, considered fundamental. These foundational views are observed not just in U.S. capital markets, but around the globe.

In addition, peers and former student testaments establish he is well recognized for sharing his

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time and knowledge with doctoral students, not only at his own institution but also through mini-course offerings and presentations in the United States and Europe.

Robert Ernest Verrecchia will be the One Hundred and Thirteenth member of The Accounting Hall of Fame.

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 2022 Annual Meeting

Even though the deadline to submit your paper or panel proposal for the 2022 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/2022/Annual-Meeting/Volunteer-Opportunities>

Thank You to the AAA Council and Its Committees

In November 2021, 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 Diversity, Equity, and Inclusion). Be sure to vote in this year’s Board of Directors Election!

See page 5 in this issue for more information on all of the 2022-2023 candidates for office.

The weARE Webinar Series on Accounting Research and Education

weARE
webinar series on

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

**Accounting
Research +
Education**

Upcoming Webinars:

- March 4, 2022:** ***How to Publish Public Interest Research*** presented by Amy Hageman (Kansas State University), Vaughan Radcliffe (Western University, Ivey Business School), and Anne Schnader (Suffolk University)—Sponsored by the Public Interest Section
- March 18, 2022:** ***How to Reach Non-Academic Audiences with Your Research*** presented by Mary Ellen Carter (Boston College), Preeti Choudhary (The University of Arizona), Kristy Towry (Emory University), and Shivanee Shah (Impact Science, Cactus Communications).
- March 25, 2022:** ***Best Practices for Student Comment Letter Projects*** presented by Christine Botosan (FASB), Mary Hill (Kennesaw State University), John Keyser (Case Western Reserve University), Tanya Paul (FASB), Gary Taylor (The University of Alabama) and Kelly Ulto (Fordham University)
- April 8, 2022:** ***Creating a Data Analytics Capstone Course*** presented by Ann C. Dzurainin (Northern Illinois University)
- April 22, 2022:** ***KPMG Ethics Toolkit*** presented by Barbara Porco (Fordham University) and Bette Kozlowski (KPMG)
- May 6, 2022:** ***Revenue Management Fundamentals*** presented by Monte Swain (Brigham Young University) and Julie Harrison (The University of Auckland)
- May 10, 2022:** ***Mapping a Century of Accounting Literature Using Text Mining: A Collaboration Opportunity for Accounting Faculty and Doctoral Students*** presented by Ferhat D. Zengul (The University of Alabama at Birmingham) and Nurettin Oner (The University of Alabama at Birmingham)
- June 2, 2022:** ***A Look Back at the New Editorial Policy at Accounting Horizons—Lessons Learned After Year One*** presented by D. Scott Showalter (North Carolina State University)
- June 17, 2022:** ***Data Analytics from the Profession to the Classroom*** presented by Alicja Foksińska (Protective Life Corporation) and Danielle Brannock (Intuitive)—Sponsored by the Forensic Accounting Section

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

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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.



Manage Your Career:

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

Recruit for Open Positions:

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

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

The **Career Center at the Annual Meeting (CCAM)** is the AAA's most encompassing recruiting event. The CCAM brings candidates and recruiting institutions from across the world together to make career connections. Held in conjunction with the AAA Career Center, the CCAM offers services that make job recruitment affordable and efficient for recruiting institutions and candidates alike. For 2022, we have new days and new hours! The Interview Hall will be available from Saturday, July 30th through Tuesday, August 2nd. There will be two sessions per day from 7:30 am-1:30 pm and 1:30 pm-7:30 pm.

In conjunction with the University of Miami, the AAA Career Center holds the annual **Accounting PhD Rookie Recruiting and Research Camp**. The event, typically held in December, has been a forum for faculty and recruiters to meet and network with doctoral candidates, attend 15-minute research presentations by job-seeking candidates, and interview a number of job-market candidates before making decisions about recruiting "fly-outs."

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

Upcoming 2022 AAA Segment Meetings

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

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

Mark Your Calendars for the Following AAA Meetings:

March 2–5, 2022

2022 Southwest Region Meeting

New Orleans, LA

March 3–4, 2022

2022 Forensic Accounting Research Conference

Virtual Conference

March 11–12, 2022

2022 Government and Nonprofit Section Midyear Meeting

Washington, DC

March 31–April 2, 2022

2022 Ohio Region Meeting

Columbus, OH

April 28–30, 2022

2022 Western Region Meeting

Long Beach, CA

May 12–14, 2022

2022 Southeast Region Meeting

Orlando, FL

May 23–26, 2022

2022 Intensive Data and Analytics Summer Workshop

Orlando, FL

June 22–24, 2022

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

Note: This will be a Virtual Conference

July 29–August 3, 2022

2022 AAA Annual Meeting

San Diego, CA

September 1–3, 2022

2nd International Conference of the *Journal of Information Systems*

Duisburg, Germany

September 29–October 1, 2022

2022 Midwest Region Meeting

St. Louis, MO

October 13–15, 2022

2022 Accounting Behavior and Organizations Research Conference

Phoenix, AZ

October 20–22, 2022

2022 Joint Meeting of the Mid-Atlantic and Northeast Regions

New York, NY



ACCOUNTING FOR AN EVER-CHANGING WORLD

NEW YORK / NOVEMBER 2022



CALL FOR PAPERS

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

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

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

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

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

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

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

If you have any questions, please contact *The Accounting Review* at
theaccountingreview@aaahq.org



INTENSIVE DATA AND ANALYTICS III

SUMMER WORKSHOP ORLANDO, FL MAY 23-26 2022

***Don't miss out on this four-day workshop...
Back after two years!***

**2022 Intensive Data and Analytics Summer Workshop III
May 23–26, 2022 | Orlando, FL
Hyatt Regency Orlando International Airport**

REGISTER TODAY

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

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

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

You can earn valuable CPE credits!

The conference hours are Monday, May 23–Wednesday, May 25 from 8:00 am to 9:00 pm and Thursday, May 26 from 8:00 am to 6:30 pm, with breaks for recharging. (Note: Consider adding a day before and/or after to your hotel reservation due to the start and end times of the workshop.)

New This Year!

Registrants will be invited to virtual help sessions after the conference, where specific presenters will be available to answer your questions as you implement what you learned in the classroom.

Learn more and register today at

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

Consider Volunteering for an AAA Committee or Task Force

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



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

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

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

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

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

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

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

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

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

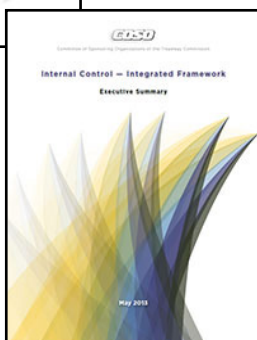
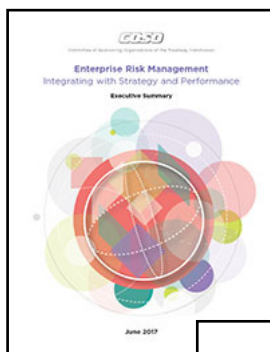
The COSO Internal Control Framework Academic Access is also available.



See page 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 <https://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!

Coming Soon! Author Services to advance your publication goals

As part of our ongoing efforts to promote research and support authors, the American Accounting Association is partnering with Cactus Communications to provide new services that will help authors be more productive, increase their impact and elevate their personal brand.

In 2018, a survey on Author Perspectives on Academic Publishing conducted by Editage, a brand of Cactus Communications, showed that a majority of respondents seek help from seniors or colleagues for writing support and 10% said that they didn't know where to look for advice. This study sought to gather the views of non-native English-speaking (NNES) and English-as-a-second-language (ESL) authors on a wide range of topics related to publishing in international English-language journals. We are committed to providing high quality support to all authors.

Services Launching Soon!



Language Editing

Improve manuscript writing quality and publication-readiness with an in-depth language edit by a subject-matter expert.



Academic Translation

Translation and editing services ensure that the final manuscript meets international publication standards.



Paperpal Preflight

Powered by machine learning, this manuscript assessment and correction tool helps authors avoid common language errors and technical check failures. Use this service just prior to submission to one of the AAA's 17 Premiere Association/Section journals.



Research Promotion Services

Accounting practitioners have indicated a preference for quick and easy-to-digest formats. Communicate research with high-impact plain language summaries, animated short videos and stunning infographics that a lay audience can easily understand.

Click on the individual journal links on our main journal webpage to learn more about Paperpal Preflight! For more about Author Services, visit <https://aaahq.org/Research/Journals>.

AAA Journals: Calls for Submissions

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

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

Journal of Forensic Accounting Research

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

Current Issues in Auditing

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

Issues in Accounting Education

- **Registered Reports** (Deadline: **March 31, 2022**)

Journal of Management Accounting Research

- **Special Interest Forum on Sustainability and Management Accounting** (Deadline: **April 30, 2022**)
- **Special Interest Forum on Management Control During and After a Crisis** (Deadline: **April 30, 2023**)

Accounting Horizons Special Issue

- **Diversity, Equity, Inclusion, and Belonging Practice Problems of Real Consequence** (Deadline: **May 31 30, 2022**)

Journal of Emerging Technologies in Accounting

- **Robotic Process Automation in Accounting** (Deadline: **May 31, 2022**)
- **Cryptocurrencies, Non-Fungible Tokens (NFTs) and Blockchain** (Deadline: **June 30, 2022**)
- **ESG and Technologies** (Deadline: **September 30, 2022**)

Auditing: A Journal of Practice & Theory

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

Journal of Governmental & Nonprofit Accounting Research

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

Journal of Financial Reporting

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

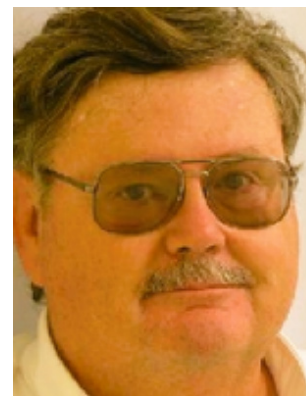
Journal of Information Systems

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

In Memoriam

Paul J. Miranti, Jr.

(June 29, 1943–January 13, 2022)



The profession of business and economic history lost one of its most respected, admired, and beloved scholars when Paul J. Miranti, Jr. passed away in January as a result of a Covid-19 infection. Paul was a graduate of Johns Hopkins University, where he received a BA in history (1965) and then entered the school's graduate program. His graduate director at that time was Alfred D. Chandler. Paul finished his course work, received an MA (1968), and started a dissertation. Then, however, he had some serious doubts about a career in history. He left the Hopkins program and later entered the Graduate School of Business Administration at New York University, where he received an MBA in Accounting in 1974 and an Advanced Professional Certificate in International Finance (1979).

In 1981, he joined the business school faculty at Rutgers University, where he advanced to a professorship and for a time served as an associate dean for Faculty and Research.

While he was happy and successful teaching accounting, he decided that accountancy lacked a proper history, and he reentered the history program at Johns Hopkins. By this time, Chandler had moved to the Harvard Business School and I had taken his place at Hopkins. I was pleased to direct Paul's work on a thesis that he completed in 1985. His study—"From Conflict to Consensus: The American Institute of Accountants and the Professionalization of Public Accountancy, 1886–1940"—was based on a thorough and detailed knowledge of the work accountants do and the manner in which their jobs fitted in the business and economic context of a nation just becoming the leading industrial power in the world. As Paul pointed out, immigrants played an important role in this era of rapid business, political, and social change. The University of North Carolina Press published his revised dissertation as a prize-winning book on *Accountancy Comes of Age* in 1990.

Now on a tenure track at Rutgers, Paul followed this first book with a steady stream of academic articles, books (both edited and authored), reviews, and contributions to professional programs in both history and accountancy. His explorations of the Bell System's history were particularly important, as was his *History of Corporate Finance* (co-authored with Jonathan B. Baskin). When he died, Paul was working on two books and four more articles with various co-authors.

Paul had been an active, long-time member of the AAA, as a member of the Accounting Historians Section, as well as the Government & Nonprofit, and Public Interest Sections. Along with co-authors Nandini Chandar and Deirdre M. Collier, Paul authored the third AAA history book entitled *Years of Transition: The American Accounting Association, 1991–2016*.

Paul was gregarious, friendly, and loyal. His students said he was a tough grader but they appreciated (as all of us did) his lively sense of humor. We will all miss him, as will his family, which lost Paul and one of his brothers to the same disease in 2022.

Lou Galambos, History Department, Johns Hopkins University



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Accounting
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Accounting

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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 2022 Annual Meeting in San Diego, CA!

The meeting dates are:

- 2022 Conference on Teaching and Learning in Accounting—July 30 & July 31
- 2022 AAA Annual Meeting Pre-Conference Events—July 29, July 30 & July 31
- 2022 AAA Annual Meeting—August 1, August 2 & August 3
- 2022 AAA Virtual Annual Meeting—August 11 & August 12