AAA Award Winners Press Release

Press Release for the 2011 AAA Award Winners

- Accounting Horizons Best Paper Award
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- Notable Contributions to Accounting Literature Award
- Outstanding Accounting Educator Award
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Each stained glass award is a one-of-a-kind, kiln formed, fused glass artwork. Each piece has been custom designed and hand crafted by Hungarian artist, Csaba Osvath.

Dickhaut, Basu, McCabe and Waymire receive
AAA 2011 Accounting Horizons Best Paper Award

Sarasota, FL, October 4, 2011 — The American Accounting Association (AAA) would like to congratulate John Dickhaut, Sudipta Basu, Kevin McCabe, and Greg Waymire, recipients of the Accounting Horizons Best Paper Award for their article, "Neuroaccounting: Consilience between the Biologically Evolved Brain and Culturally Evolved Accounting Principles." This AAA award was presented to Professors Basu, McCabe and Waymire and posthumously to Professor Dickhaut in the form of a plaque and a $2,500 prize on Wednesday, August 10 at the 2011 AAA Annual Meeting held in Denver, Colorado.

John Dickhaut passed away April 10, 2010 at his California home following a long and courageous battle with cancer. John was a widely respected member of the accounting and economics academic communities. At the time of his death, he was the Jerrold A. Glass Endowed Chair in Accounting and Economics at Chapman University. He was also the Emeritus Curtis L. Carlson Land Grant Chair in Accounting Professor at the University of Minnesota where he had served on the faculty from 1976 to 2008.

Sudipta Basu is an Associate Professor of Accounting in the Fox School of Business at Temple University since 2007. His research with Greg Waymire on the origins of accounting appears in Accounting Horizons; Accounting, Organizations and Society; Foundations and Trends in Accounting; and Proceedings of the National Academy of Sciences of the USA. An earlier paper, "Recordkeeping and Human Evolution," was voted the Best Paper in Accounting Horizons for 2006. Sudipta is an Associate Editor or Editorial Board Member of the Journal of Accounting and Economics, Contemporary Accounting Research, Journal of Business Finance and Accounting, China Journal of Accounting Research and Accounting, Economics and Law-A Convivium.
Sudipta received his Ph.D. from the University of Rochester, and taught previously at Emory University and Baruch College, CUNY.

**Kevin A. McCabe** is professor of economics and law and holds appointments at George Mason's Interdisciplinary Center for Economic Science, the Mercatus Center, and Krasnow Institute. Previous faculty appointments include professor of economics at the University of Arizona and associate professor of accounting in the Carlson School of Management at the University of Minnesota. He has written or co-written over sixty articles using neuroeconomics, experimental economics, and behavioral economics, to study questions in the emergence of rules of order, market design, industrial organization, game theory, monetary theory, and individual choice and has been a principal investigator on many National Science Foundation grants, including a recent NSF sponsored research program on "Brain Function and Economic Decision Making," and "Enhacing Human Economic Performance."

**Gregory Waymire** is the Asa Griggs Candler Professor of Accounting at the Goizueta Business School at Emory University. He received a bachelor's degree with honors from Indiana University (1978) and a MBA (1980) and Ph.D. (1984) from the University of Chicago. He has been a member of the Goizueta faculty since 1990. His recent research investigates the economic function of basic accounting technologies such as recordkeeping, the relation between accounting principles and the brain's evaluation of exchange, and the spontaneous emergence of norms in accounting practice. His research has been published in the *Journal of Accounting Research, The Accounting Review, Accounting, Organizations & Society, Accounting Horizons, Contemporary Accounting Research, Journal of Accounting and Economics,* and *Proceedings of the National Academy of Sciences,* among others.

The *Accounting Horizons Best Paper Award* is presented to the best paper published each calendar year. The award winner is selected by online voting open to all *Accounting Horizons* subscribing members of the American Accounting Association. More information about this award is available online at [http://aaahq.org/awards/AH_ISSBestPaper.htm](http://aaahq.org/awards/AH_ISSBestPaper.htm). For 2011, the American Accounting Association is honored to be able to bestow this award on Professors Dickhaut, Basu, McCabe and Waymire.

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**Patatoukas receives**

**AAA 2011 Competitive Manuscript Award**

Sarasota, FL, October 4, 2011 — The American Accounting Association (AAA) would like to congratulate Panos N. Patatoukas as recipient of the Competitive Manuscript Award for his manuscript, "Customer-Base Concentration: Implications for Firm Performance and Capital Markets." This AAA award was presented to Professor Patatoukas in the form of a plaque on Tuesday, August 9 at the AAA 2011 Annual Meeting held in Denver, Colorado.
Panos N. Patatoukas was born and raised in Athens, Greece. He completed his undergraduate studies at Athens University of Economics & Business and graduated Valedictorian. He spent a year at Lancaster University as an E.U. Erasmus Fellow. In 2004, he received his M.Sc. degree with Distinction from the London School of Economics & Political Science. Panos completed his doctoral studies at Yale University in 2010. His Ph.D. thesis adopts an integrative perspective on economic linkages among firms that calls for a joint exploration of elements of accounting, finance, operations management, and marketing research. In his award-winning paper, Panos examines whether and how customer-base structure affects supplier firm fundamentals. In contrast to the conventional wisdom, he provides novel evidence that efficiencies from coordination and collaboration along the supply chain dominate weaknesses in dealing with major customers and so customer-base concentration has a net positive impact on supplier firm performance and stock market valuation.

The Competitive Manuscript Award was created to encourage research among AAA members and associate members who have earned their Ph.D. within the past five years. The winner is chosen annually in a blind review by the AAA Competitive Manuscript Award Committee. More information about this award is available online at http://aaahq.org/awards/award5.htm. For 2011, the American Accounting Association is very proud to give this award to Panos N. Patatoukas for his exceptional work.

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Hirst and Hopkins receive
AAA 2011 Distinguished Contribution to Accounting Literature Award

Sarasota, FL, October 4, 2011 — The American Accounting Association (AAA) is pleased to announce that the 2011 Distinguished Contribution to Accounting Literature Award was given to D. Eric Hirst and Patrick E. Hopkins for their work entitled "Comprehensive Income Reporting and Analysts’ Valuation Judgments." This AAA award was presented to Professors Hirst and Hopkins in the form of a plaque and a monetary prize for each recipient on Tuesday, August 9 at the 2011 AAA Annual Meeting held in Denver, Colorado.

Eric Hirst is Associate Dean for Graduate Programs and the John Arch White Professor of Business at the McCombs School of Business at the University of Texas at Austin. He teaches MBA courses in financial reporting, financial statement analysis, and McCombs Global Connections courses. Eric has been recognized for teaching excellence in the MBA Core at McCombs and was recognized as Outstanding Teacher of Core Classes at INSEAD. His research centers on the role of financial reporting in investor and analyst judgment and decision making. His work is published in Journal of Accounting Research, The Accounting Review, Contemporary Accounting Research, and Organizational Behavior and Human Decision Processes. His monograph, Earnings: Measurement, Disclosure and the Impact on Equity
Valuation, was distributed to over 32,000 members of the AIMR. He received the AAA Financial Reporting Section's 1999 "Best Paper Award" and the AAA Auditing Section's 2000-2001 "Notable Contributions to The Auditing Literature Award."

Patrick E. Hopkins is a professor and Deloitte Foundation Accounting Faculty Fellow at Indiana University's Kelley School of Business. He received his B.S. and M.Acc. from the University of Florida and his Ph.D. from the University of Texas at Austin. Professor Hopkins has been at IU since 1995, where he teaches undergraduate and graduate courses on financial reporting for mergers, acquisitions and changes in corporate structure. His research has appeared in top accounting journals, including The Accounting Review, the Journal of Accounting Research, Contemporary Accounting Research, and Accounting Organizations and Society. He is the past winner of the American Accounting Association's Financial Accounting and Reporting Section Best Research Paper Award, the Indiana University Outstanding Junior Faculty Award, and Kelley School of Business Outstanding Research Award. Professor Hopkins has also won each of the top teaching awards in the Kelley School of Business.

The Distinguished Contribution to Accounting Literature Award was created to recognize accounting research of exceptional merit that has significantly impacted the discipline over a period of at least five years. More information about this award is available online at http://aaahq.org/awards/DCAL_Award.htm. For 2011, the AAA is honored to be able to bestow this award to Professors Hirst and Hopkins.

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Holtzblatt and Tschakert receive
AAA, EY-sponsored
2011 Innovation in Accounting Education Award

Sarasota, FL, October 4, 2011 — The American Accounting Association (AAA) is pleased to announce that the 2011 Innovation in Accounting Education Award was given to Mark Holtzblatt and Norbert Tschakert for their work entitled, "Experiential Learning via an Innovative Inter-University IFRS Student Video Competition." This AAA award, which is sponsored by the Ernst & Young Foundation, was presented to Professors Holtzblatt and Tschakert in the form of a plaque and a monetary prize on Tuesday, August 9 at the 2011 AAA Annual Meeting held in Denver, Colorado.

Norbert Tschakert is an Associate Professor of Accounting at the Bertolon School of Business at Salem State University. Norbert holds multiple Certifications in International Accounting and participated in creating the recently released AICPA IFRS Certificate. He has received various awards including the 2010 CAAA Howard Teall Innovation in Accounting Education Award. Norbert is a member of the AAA CTLA steering committee and presented the 2010 CTLA Master Class entitled "Expanding your Classroom with Video Technology and Social Media." His research interests are International Accounting, Forensic Accounting, Accounting Information Systems, and Auditing. His latest work has been published in Accounting Education: An International Journal and he is a contributing author for the forthcoming 2012 book entitled Teaching IFRS, published by Routledge. Norbert previously worked in Transaction Services for PricewaterhouseCoopers. He is a CPA, CFE and CFF.
Mark Holtzblatt is the Frederick Addy Associate Professor of Accounting and Finance at Roosevelt University in Chicago, teaching International Accounting at the graduate and undergraduate levels. Mark holds multiple certifications in IFRS and is the recipient of grants from the Purdue University CIBER (2010-2011) and PricewaterhouseCoopers (2009) to research the use of technology in teaching IFRS. He has received various awards including the 2010 CAAA Howard Teall Innovation in Accounting Education Award. He serves on the editorial review board of the Journal of Accounting Education and is a steering committee member for the AAA Conference on Teaching and Learning in Accounting (CTLA). His latest work has been published in Accounting Education: An International Journal and the book entitled Streaming Media Delivery in Higher Education, published by IGI Global in 2011. Mark earned his Ph.D. in Accounting from the University of Arkansas and he is a CPA in Illinois.

The annual Innovation in Accounting Education Award is intended to encourage innovation and improvement in accounting education, and submissions are judged by their innovation, demonstrated educational benefits, and adaptability by other academic institutions or to other situations. More information about this award is available online at http://aaahq.org/awards/award6.htm. For 2011, the American Accounting Association and the Ernst & Young Foundation are very pleased to give this award to Mark Holtzblatt and Norbert Tschakert.

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Coyne, Summers, Williams and Wood receive 2011 Issues in Accounting Education Best Paper Award

Sarasota, FL, October 4, 2011 — The American Accounting Association (AAA) is pleased to congratulate Joshua G. Coyne, Scott L. Summers, Brady Williams and David A Wood as recipients of the Issues in Accounting Education Best Paper Award for their paper, "Accounting Program Research Rankings by Topical Area and Methodology." This AAA award was presented to Professors Coyne, Summers, Williams and Wood in the form of a plaque and a $2,500 prize on Wednesday, August 10 at the 2011 AAA Annual Meeting held in Denver, Colorado.

Joshua G. Coyne is currently a Ph.D. student in Accounting at The University of North Carolina at Chapel Hill's Kenan-Flagler Business School. He holds Bachelor's and Master's degrees in Accounting from Brigham Young University. Joshua and his wife Emily have three sons, Guy, Leo, and Axel.

Scott L. Summers is a professor in the School of Accountancy at Brigham Young University. Scott has served in many positions within the IS section of the AAA, including president. He has also served in many positions within the Information Systems Audit and Control Association including 3 years as the chair of the association's academic relations committee. Scott received his Ph.D. from Texas A&M University. He is married to Kelly Youngman and they are the parents of eight children.

Brady Williams graduated from Brigham Young University in 2009 and has spent the last two years working for EY in their Salt Lake City tax practice. This fall, he will begin a Ph.D. program at the University of Washington. He is married to Becky Williams, and they have two energetic little boys, Caleb and Isaac.
David Wood currently works as an assistant professor in the Marriott School of Management at Brigham Young University. David completed his Ph.D. at the Kelley School of Business, at Indiana University. He received BS and MAcc degrees at Brigham Young University and a Masters of Business at Indiana University. His research has won the following best paper awards: the inaugural 2007 Issues in Accounting Education Best Paper Award and the 2009/2010 Glen McLaughlin Prize for Research in Accounting Ethics from the University of Oklahoma. He is married to Cindy Lunt, and they have four children, Jessica, Bryan, Derek, and Emily.

The Issues in Accounting Education Best Paper Award is presented to the best paper published each calendar year. The award winner is selected by online voting open to all Issues in Accounting Education subscribing members of the AAA. More information about his award is available online at http://aaahq.org/awards/AH_ISSBestPaper.htm. For 2011, the American Accounting Association is honored to be able to bestow this award on Professors Coyne, Summers, Williams and Wood.

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Young receives AAA 2011 Notable Contributions to Accounting Literature Award

Sarasota, FL, October 4, 2011 — The American Accounting Association (AAA) would like to congratulate Joni Young, recipient of the Notable Contributions to Accounting Literature Award for her article, "Making Up Users." This AAA award, which is sponsored by the American Institute of Certified Public Accountants (AICPA), was presented in the form of a plaque for each recipient and a $2,500 prize on Tuesday, August 9 at the 2011 AAA Annual Meeting held in Denver, Colorado.

Joni J. Young is the KPMG Professor of Accounting at the Anderson School of Management, University of New Mexico. She is also a Visiting Professor at the London School of Economics. Her research examines the social, historical and institutional environments of financial reporting and accounting standard-setting. Joni has published in various accounting journals including Accounting Organizations and Society, Accounting Auditing and Accountability and Critical Perspectives on Accounting. She serves on several editorial boards including Accounting Organizations and Society. In 2008, Joni received the Outstanding Accounting Educator Award from the New Mexico Society of Certified Public Accountants.

The Notable Contributions to Accounting Literature Award is given annually to that work which has withstood a rigorous process of screening and scrutiny based on certain criteria, such as originality, breadth of potential interest, soundness of methodology, and potential impact on accounting education. More information about this award is available online at http://aaahq.org/awards/nominat3.htm. For 2011, the American Accounting Association and the American Institute of Certified Public Accountants are very pleased to give this award to Joni Young.

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Sarasota, FL, October 4, 2011 — The American Accounting Association (AAA) is very pleased to congratulate Theodore Jaye Mock, recipient of the Outstanding Accounting Educator Award. This AAA award, which is sponsored by the PricewaterhouseCoopers Foundation, was presented to Professor Mock in the form of a plaque, citation, and a $5,000 prize – in addition to a $5,000 donation given to the AAA which will be used according to Professor Mock’s wishes – on Monday, August 8 at the 2011 AAA Annual Meeting held in Denver, Colorado.

Theodore Jaye (Ted) Mock is Distinguished Professor of Audit and Assurance at University of California, Riverside and Professor of Auditing Research at Maastricht University. Ted has academic degrees from Ohio State University and a doctorate from University of California, Berkeley. He has held academic appointments at the University of California, Los Angeles; University of Southern California; Ohio State University; the Norwegian School of Economics; Bond University, Australian National University, and the University of Melbourne in Australia; University of Otago in New Zealand; Maastricht University in The Netherlands; and Nanyang Technological University and National University of Singapore in Singapore. Ted’s research interests lie primarily in the areas of audit judgment and evidential reasoning. His co-authored research on internal control and collaborative audit research were awarded the AAA Wildman Award and the AICPA/AAA Collaboration Award. He has received the AAA Auditing Section Outstanding Auditing Educator award and ABO Notable Contribution Award. Within the AAA, Ted has served as editor of Auditing: A Journal of Practice and Theory, Director of Research, and Auditing Section President. He is currently chairman of the International Symposium on Audit Research.

The general criteria for the Outstanding Accounting Educator Award are based on contributions to accounting education from scholarly endeavors in teaching and research over a sustained period of time. More information about this award is available online at http://aaahq.org/awards/nominate4.htm. For 2011, the American Accounting Association and the PricewaterhouseCoopers Foundation are very pleased to give this award to Theodore Jaye Mock.

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Sarasota, FL, October 4, 2011 — The American Accounting Association (AAA) is very proud to congratulate William F. Ezzell, recipient of the 2011 AAA Outstanding Service Award. This AAA award, which may be awarded at any time by the Board of Directors, was presented to Mr. Ezzell in the form of a plaque on Tuesday, August 9 at the 2011 AAA Annual Meeting held in Denver, Colorado.

William F. Ezzell currently leads the legislative and regulatory activities of Deloitte LLP dealing with public policy matters that have an impact on the accounting profession. He was directly involved in the enactment and implementation of the Sarbanes-Oxley Act of 2002 and the Dodd/Frank Act of 2010, both of which have brought about significant change to the profession. Bill served as Chairman of the AICPA from 2002-2003 and has also served as President of the Board of Trustees of the AICPA Foundation. In this capacity, he championed the establishment of the Accounting Doctoral Scholars program to increase the number of Ph.D.s teaching auditing and tax in university accounting programs. He worked closely with the 80 largest accounting firms and the state CPA Societies to raise $17 million to fund this expansion of highly qualified Ph.D. candidates. Currently, Bill is one of the Pathways Commissioners which is studying the future structure of higher education for the accounting profession. He also serves on the Research Advisory Board of the Center for Audit Quality. In 2009, Bill received the AICPA’s highest service recognition, the Gold Medal for Distinguished Service. Bill began his professional career with Deloitte in Greensboro, NC after receiving his BSBA degree from the University of North Carolina at Chapel Hill. He is a frequent speaker and panelist at accounting conferences and education forums discussing current and emerging issues of interest to educators, accountants and others. Bill is married and has two daughters who are both elementary school teachers in Fairfax County, Virginia.

The Outstanding Service Award recognizes outstanding services to the Association other than educational and research contributions. The prestigious award is intended only for rare events or milestones achieved. More information about this award is available online at http://aaahq.org/awards/award7.htm. For 2011, the American Accounting Association is extremely pleased to be able to bestow this award on William Ezzell in honor of his dedicated service to the education and practice of accounting.
Sarasota, FL, October 4, 2011 — The American Accounting Association (AAA) would like to congratulate Luzi Hail, Christian Leuz, and Peter Wysocki, recipients of the AAA/Deloitte Wildman Medal Award, for their papers, "Global Accounting Convergence and the Potential Adoption of IFRS by the U.S. Part 1: Conceptual Underpinnings and Economic Analysis" and "Global Accounting Convergence and the Potential Adopting of IFRS by the U.S. Part 2: Political Factors and Future Scenarios for U.S. Accounting Standards" published in the September and December 2010 issues of Accounting Horizons. This AAA award, which is sponsored by the Deloitte Foundation, was presented to the paper's authors in the form of a medal and a monetary prize on Tuesday, August 9 at the 2011 AAA Annual Meeting held in Denver, Colorado.

Luzi Hail is the Harold C. Stott Assistant Professor of Accounting at the Wharton School of the University of Pennsylvania. His research interests focus on international accounting, disclosure regulation, cost of capital and the reporting behavior of private and public companies. His research has been published in The Accounting Review, the Journal of Accounting Research, the Journal of Financial Economics, and Accounting Horizons, and has won several awards, including the AAA’s Notable Contributions to Accounting Literature Award. Prior to joining the Wharton School, Hail spent three years as a Visiting Scholar at the University of Washington in Seattle. Born in Switzerland, he earned his doctoral degree from the University of Zurich, where he later joined the Economics and Business faculty. He has also worked for two major Swiss banks in the areas of accounting and asset & liability management.

Christian Leuz is the Joseph Sondheim Professor of International Economics, Finance and Accounting at the University of Chicago's Booth School of Business. He is also a Co-Director of the Initiative on Global Markets, a Research Associate at the National Bureau of Economic Research and at the European Corporate Governance Institute. His research examines the role of corporate disclosures, accounting transparency and disclosure regulation in capital markets, corporate governance and corporate financing. His work has been published in the leading accounting and finance journals. He has received several awards including the Notable Contribution to the Accounting Literature Award. He is an associate editor for the Journal of Accounting and Economics and serves on the editorial board of Journal of Accounting Research, the Journal of Business, Finance and Accounting, and the Review of Accounting Studies. Born in Germany, Professor Leuz earned his doctoral degree and "Habilitation" at the Goethe University Frankfurt in Germany.

Peter Wysocki is an Associate Professor of Accounting at the University of Miami School of Business Administration. His research interests include the links between the institutions of market economies, international accounting, and the disclosures of U.S. and international firms. His widely-cited research has been published in the Journal of Accounting and Economics, the Journal of Accounting Research, Contemporary Accounting Research, the Journal of Financial Economics, and Accounting Horizons. Prior to joining the University of Miami, he was an associate professor at the MIT Sloan School of Management and an assistant professor at the University of Michigan Business School. He is an associate editor for the Journal of Accounting and Economics and also serves on the editorial board of the Journal of Accounting Research. He received his undergraduate degree from Queen's University (Canada), his MA in economics from the University of British Columbia, and his Ph.D. degree from the University of Rochester.
The **Wildman Medal Award** was founded in 1978 to commemorate John Wildman and to encourage research relevant to the professional practice of accounting to which much of Mr. Wildman's life was devoted. More information about this award is available online at [http://aaahq.org/awards/award1.htm](http://aaahq.org/awards/award1.htm). For 2011, the AAA and the Deloitte Foundation are honored to be able to bestow this award to Professors Hail, Leuz and Wysocki.