

Thought Leaders in Accounting

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Thanks to all of the American Accounting Association members, exhibitors, speakers, and other guests that helped us celebrate our Centennial Anniversary. We could not have done it without all of YOU! We look forward to "Imagining Our Future" with you for our next century.



It was "The Celebration of the Century!"





"The Celebration of the Century!"





(above) Monday Opening Plenary: NYFD Emerald Society Pipes & Drums

(left) New Member Reception Sunday evening

Richard G. Sloan Receives the 2016 Seminal Contributions to Accounting Literature Award

The AAA Research Committee is charged with selecting, at their discretion, a scholarly work to be recommended to the AAA Board of Directors for the Seminal Contributions to Accounting Literature Award. The purpose of the award is to recognize "works that have stood the test of time and have contributed in a fundamental way to later research." To be eligible for consideration, at least 15 years must have elapsed since the original publication of the nominated scholarly work. This relatively long time period for eligibility is intended to provide evidence of the fundamental impact referenced in the award criteria.

AAA members nominate colleagues for this highest recognition of scholarly contribution. Committee members recommended and the Board of Directors unanimously agreed to make the award and to recognize the paper by Richard Sloan titled "Do Stock Prices Fully Reflect Information in Accruals and Cash Flows about Future Earnings?" published in *The Accounting Review* (July 1996; pp. 289–315).

The award was given at the Monday morning plenary session at the AAA Annual Meeting in New York. In presenting the award, Terry Shevlin, Chair of the Research Committee, noted that "this paper is widely cited, is included in nearly all PhD Capital Market Seminars as required reading, and has



spawned many subsequent papers in the area."

Sloan's paper investigates whether stock prices correctly reflect the differential persistence of the cash flow and accrual components of earnings. He shows that investors overweight the persistence of the accrual component consistent with the market, inefficiently impounding accrual information into stock prices.

Award winner Richard G. Sloan with Terry Shevlin, AAA Research Committee Chair

A Welcome Letter from the President

am pleased to begin my term as President as the American Accounting Association begins its second century. I joined the AAA as a PhD student member about 40 years ago, and there have been significant changes in our profession and the AAA during those years.

When I started as a PhD student, access to information was almost exclusively in printed form. To read an article, you went to the library to find the original journal or to make a copy that could be placed in your files. Today, you go to the website of your library or the journal and get immediate electronic access. You don't have to worry about whether you are near the library, whether you want access outside of library hours, or whether the journal is missing or checked out. And if you want a printed copy to hold in your hands, you print it in a matter of seconds.

When I started, we were just beginning to get access to electronic security price and financial statement databases. If you wanted data for firms not covered on CRSP or Compustat, detailed information from footnotes, or other information from financial statements or corporate filings, you found it by going to the library, to an SEC



David Burgstahler AAA President

repository, or by requesting hard copies directly from the firm. Then, you spent lots of additional time entering the information into a computer system for analysis. Today, the number of available databases has grown exponentially, coverage has expanded to include a large proportion of all firms, and databases are available covering a wide variety of information, not just security prices and financial statement information.

When I started, computing power and storage space were costly commodities. It was essential to carefully minimize the use of these resources to make it feasible to complete a research project. Today, these commodities are effectively free. Then, to complete even the most basic empirical analysis, hours of programming and debugging effort were required. Today, software to perform sophisticated statistical analysis is widely available and easy to use. Data visualization and graphics software is also readily available, although, in my opinion, this tool remains underutilized.

When I started, *The Accounting Review* was the preeminent journal in accounting research and one of only a few accounting journals in the United States. The *Journal of Accounting Research* had been started about ten years earlier, but it was still working to establish itself. In the mid-to-late 1970s, *Accounting, Organizations and Society, Journal of Accounting & Economics*, and *The Journal of the American Taxation Association* were added. In the 1980s, we saw the start of *Auditing: A Journal of Practice & Theory, Journal of Accounting and Public Policy, Issues in Accounting Education, Contemporary Accounting Research*, and *Accounting Horizons*. Still more journals were added up through 2016, including 11 other AAA Section journals and *Review of Accounting Studies*. A closely related change is the electronic dissemination of working paper-stage research, which simply did not exist when I started. Today, SSRN, which started in 1994, provides instant access for consumers and producers of research throughout the world, and other competitors are emerging, notably, Google Scholar.

When I was a beginning PhD student in 1976, the AAA Annual Meeting was clearly the preeminent conference for presentation of accounting research, and the only other major accounting research conference in the United States was hosted by the *Journal of Accounting Research*. Today, many of the other journals have initiated annual conferences, and most of our AAA Sections and Regions also hold annual conferences.

(Continued on page 4)

Last year marked the end of our first century, and we now turn our attention to what the AAA will be in our second century. What do all the changes discussed above mean for the AAA? One important change is increased competition. At the start of my career, if you wanted to see your research published, *The Accounting Review* was one of only two major publication outlets in accounting, but today there are many journals from which to choose. If you wanted to know what other researchers were currently working on or wanted feedback on your own research, the AAA was essentially the only place to turn. Today, research is available through a variety of channels, and there are multiple conferences that compete for our time and attention.

Another important change is increased diversity of research interests and activities. Today, we have more than 7,000 members from multiple countries with 17 Sections and a variety of section journals encompassing incredibly diverse research topics and methods. Today, the AAA has grown and become exceedingly complex, conducting a vast variety of events: the Annual Meeting and Conference on Teaching and Learning in Accounting (CTLA), various Section and Region meetings, the Doctoral Consortium and various Section doctoral consortia, the New Faculty Consortium, the Global Emerging Scholars Research Workshop, and the Accounting PhD Rookie Recruiting and Research Camp. There are so many events it is hard to keep track of them all. The great diversity of research topics and methods and activities is primarily positive. However, there are also negative aspects. For any given member, the volume of activities can be overwhelming, and greater diversity of topics and methods can mean that much of the research and many of the activities seem irrelevant or superfluous. Therefore, we need to continually renew our support for a community that supports research diversity.

One reason all these activities are possible is that we have great professional staff, led by Tracey Sutherland, Julie Smith David, Barbara Brady, and Susan Crosson and complemented by about 30 other tremendous staff. What we do is possible because of their careful oversight and attention to detail, the institutional memory that results from their long-term tenure, and their enthusiasm and support for innovation. Our Annual Meeting is the most visible example of their professionalism and commitment. There are literally thousands of things that need to be done at such a large event. As long as things go right (as they almost always do with our staff), we take these things for granted. However, if you stop and think about all that goes on at the Annual Meeting and then remember that there are another 40–50 events every year, you cannot help but be awed by our AAA professional staff.

Although we are lucky to have a great professional staff, we need to also devote attention to the other key piece of what makes the AAA a great organization, namely the involvement and active participation of hundreds of AAA member volunteers in hundreds of different roles. This volunteer service is vital to our organization. Our great professional staff cannot make the Association great on its own. We need to continually work to sustain our tradition of service to the AAA. The Association is, and will be, what the member volunteers make it. We all can influence the present and the future of the AAA in ways large and small. Be sure you take the opportunity to make a difference. Meet new people, generate new collaborations, and form new friendships. Most importantly, encourage and help your colleagues find new ways to preserve and extend our tradition of volunteer service to the AAA.

In Bright

David Burgstahler AAA President

Welcome to the 2016–2017 Board and Council

On Wednesday, August 10, 2016, the 2016–2017 Board of Directors began their service. Pictured are (left to right, top row) Terry Shevlin, Gary Biddle, Leslie Hodder, Tim Fogarty, Paul Munter, and Marc Rubin;



(front row) Elaine Mauldin, Anne Christensen, David Burgstahler, Bruce Behn, and Patricia Poli. A special thank you to outgoing Board members Christine Botosan, Shaun Budnik, Bob Lipe, and Steve Moehrle.





The AAA Council is made up of one representative from each of the AAA's Segments. Council members are elected by members of their Segment to each serve a three-year term with approximately one third of the Council elected each year. We thank the members of the 2016-2017 Council for their voluntary service to the AAA, which began at the conclusion of the Annual Meeting.

Thank you to Audrey Gramling for her ongoing service to the AAA. At the AAA Council meeting on Sunday, August 7, 2016, Audrey concluded her term as Council Chair by handing over the gavel to incoming Council Chair Mark Dawkins.

Congratulations to the 2016 AAA Award Winners!

At this year's Annual Meeting in New York City, the following awards were presented to members. Please join us in congratulating your colleagues. For a complete review of all of the award winners, please visit http://aaahq.org/Education/Awards/Press-Release/2016

Accounting Horizons Best Paper Award

Colleen M. Boland, University of Wisconsin-Milwaukee; Scott N. Bronson, The University of Kansas; Chris E. Hogan, Michigan State University. "Accelerated Filing Deadlines, Internal Controls, and Financial Statement Quality: The Case of Originating Misstatements." Accounting Horizons, September 2015, Volume 29, No. 3, pp. 551-575.

Ronald A. Dye, Northwestern University; Jonathan C. Glover, Columbia University; Shyam Sunder, Yale University. "Financial Engineering and the Arms Race between Accounting Standard Setters and Preparers." Accounting Horizons, June 2015, Volume 29, No. 2, pp. 265-295.

Shyam Sunder and Jonathan C. Glover with presenter Terry Shevlin (not pictured are Ronald A. Dye, and co-

Amanda M. Winn, University of Illinois. "Partner Rotation and PCAOB Inspections: Effects on End-of-Term Audit Quality."

recipients Colleen M. Boland, Scott N. Bronson, and Chris E. Hogan)

Deloitte Foundation Wildman Medal Award

Mary E. Barth, Stanford University; Wayne R. Landsman, The University of North Carolina; Mark H. Lang, The University of North Carolina; Christopher D. Williams, University of Michigan. "Are IFRS-based and U.S. GAAP-based Accounting Amounts Comparable?" Journal of Accounting & Economics, August 2012, Volume 54, Issue 1, pp. 68-93.

> Kathy Shoztic of the Deloitte Foundation with Christopher D. Williams and Wayne R. Landsman (not pictured are Mary E. Barth and Mark H. Lang)

Distinguished Contribution to Accounting Literature Award

Holger Daske, University of Mannheim; Luzi Hail, University of Pennsylvania; Christian Leuz, The University of Chicago; Rodrigo S. Verdi, Massachusetts Institute of Technology. "Mandatory IFRS Reporting around the World: Early Evidence on the Economic Consequences." Journal of Accounting Research, December 2008, Volume 46, Issue 5, pp. 1085-1142.

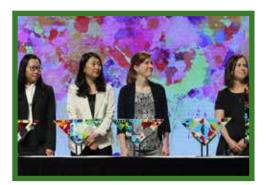
Rodrigo S. Verdi, Christian Leuz, Luzi Hail, and Holger Daske











Doctoral Dissertation Awards for Innovative Research in Accounting Education

Danqi Hu, University of Toronto, "Does the Public Availability of Market Participants' Trading Data Affect Firm Disclosure? Evidence from Short Sellers"; Soonchul Hyun, University of Calgary, "Innovation Activities and Firm Value"; Lorien Stice-Lawrence, The University of North Carolina at Chapel Hill; Aleksandra Zimmerman, Case Western Reserve University

Danqi Hu, Soonchul Hyun, Lorien Stice-Lawrence, and Aleksandra Zimmerman

Innovation in Accounting Education Award

Michael J. Meyer, University of Notre Dame and Teresa S. Meyer, University of Notre Dame. "Accounting Case Search: A Web Search Tool for Finding Published Accounting Cases."

Frank Buckless, North Carolina State University; Kathy Krawczyk, North Carolina State University; D. Scott Showalter, North Carolina State University. "Use of Second Life Virtual Reality World for Inventory Simulation."

At right (top) Michael J. Meyer with presenter Mark Holtzblatt, Award Committee Chair (not pictured is Teresa S. Meyer); (bottom) D. Scott Showalter and Frank Buckless with presenter Mark Holtzblatt, Award Committee Chair (not pictured is Kathy Krawczyk)





Issues in Accounting Education Best Paper Award

Rebecca G. Fay, East

Carolina University and Norma R. Montague, Wake Forest University. "Witnessing Your Own Cognitive Bias: A Compendium of Classroom Exercises." *Issues in Accounting Education*, February 2015, Volume 30, No. 1, pp 13–34.

Norma R. Montague and Rebecca G. Fay with presenter Terry Shevlin

Lifetime Service Award

Theodore J. Mock, University of California, Riverside and David E. Stout, Youngstown State University

David E. Stout with presenter Ira Solomon, Award Committee Chair





Theodore J. Mock with presenter Ira Solomon, Award Committee Chair



Notable Contributions to Accounting Literature Award

Ilia D. Dichev, Emory University; John R. Graham, Duke University; Campbell R. Harvey, Duke University; Shivaram Rajgopal, Columbia University. "Earnings Quality: Evidence from the Field." *Journal of Accounting & Economics*, 2013, Volume 56, pp. 1–33.

Presenter George W. Krull, Jr. with recipients Shivaram Rajgopal, Campbell R. Harvey, and Ilia D. Dichev and award sponsor representative Steve Matzke, AICPA (not pictured is John R. Graham)

Outstanding Accounting Educator Award

Jerold Zimmerman, University of Rochester and Douglas F. Prawitt, Brigham Young University

> Julie Peters, PricewaterhouseCoopers, with recipients Douglas F. Prawitt and Jerold Zimmerman and D. Jordan Lowe, Award Committee Chair





Outstanding Service Award

Michael A. Diamond, University of Southern California and George W. Krull, Jr., Grant Thornton LLP, Retired

AAA Past President Karen Pincus and Michael A. Diamond

> George W. Krull, Jr. with 2015–2016 AAA President Bruce K. Behn



Nominate a Colleague for a 2017 AAA Award

Our awards recognize the many significant contributions of AAA members in accounting education, research, and practice, most of which are given out during the Annual Meeting.

We encourage you to visit the Awards page at http:// aaahq.org/Education/Awards

Accounting Horizons and Issues in Accounting Education Best Paper Awards given for the best paper published each calendar year for either publication. Nomination deadline: The award winner is selected by online voting open to all AAA members subscribing to Accounting Horizons or Issues in Accounting Education. Online voting is scheduled for Spring 2017.

Competitive Manuscript Award encouraging research by new PhD students. *Nomination deadline:* January 31, 2017 **Deloitte Foundation Wildman Medal Award** recognizing and encouraging practical research. *Nomination deadline:* January 31, 2017

Distinguished Contribution to Accounting Literature Award recognizing research of exceptional merit. *Nomination deadline:* January 31, 2017

Innovation in Accounting Education Award encouraging and recognizing innovation in accounting education. *Nomination deadline:* January 31, 2017

Lifetime Service Award recognizing service contributions to accounting education over a sustained period of time. *Nomination deadline:* January 31, 2017

Notable Contributions to Accounting Literature Award recognizing research of exceptional merit. *Nomination deadline:* January 31, 2017

Outstanding Accounting Educator Award recognizing contributions to accounting education. *Nomination deadline:* January 31, 2017

Markus Ahrens, Billie M. Cunningham, and G. Peter Wilson receive the 2016 AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize

The American Accounting Association (AAA) would like to congratulate Markus Ahrens, Billie M. Cunningham, and G. Peter Wilson as recipients of the American Accounting Association/J. Michael and Mary Anne Cook/Deloitte Foundation Prize. Markus Ahrens is the recipient of the two-year college award, Billie M. Cunningham is the recipient of the undergraduate award, and G. Peter Wilson is the recipient of the graduate award.

The awards were presented to each recipient in the form of a solid silver medal and a monetary prize of \$25,000 on Monday, August 8, at the 2016 AAA Annual Meeting in New York, NY. The American Accounting Association/J. Michael and Mary Anne Cook/Deloitte Foundation Prize is the foremost recognition of an individual who consistently demonstrates the attributes of a superior teacher in the discipline of accounting. The AAA is grateful for the support of the Deloitte Foundation, joining Mike and Mary Anne Cook, to recognize these wonderful teachers!

The prize serves to recognize, inspire, and motivate members to achieve the status of a superior teacher. Each year, up to three awards of \$25,000 each can be made in the categories of graduate, undergraduate, and two-year accounting degree programs.

Markus Ahrens, St. Louis Community College:

"I strive to provide an active engaging learning environment for my students. Teamwork and group activities are an integral part of my teaching philosophy...My goal is to develop my students into independent life-long learners. The flipped classroom techniques that I incorporate into my classroom as well as the utilization of technology to engage students, results in my ability to meet my students' learning needs...My teaching techniques are ever evolving and will continue to be tailored to create an engaging and effective learning environment tied closely to the Pathway's Vision Model."

"My ultimate goal is to focus on student learning and engagement, resulting in my students developing a skill set that will help make them successful in the classroom and workplace."

Billie M. Cunningham, University of Missouri:

"I love people! If, through my teaching, I can make a small contribution to even one person's success in life, the world will be a better place for that person and perhaps for some of the people that person encounters...how I [will apply] this philosophy to my teaching practice will continue to evolve with each unique class of students and as I learn more about teaching and learning. Additionally, the domain of my teaching has grown from helping my students to also helping my fellow educators and contributing to our profession."

"You are my favorite professor of all time. You brought your passion for teaching into every class, and it truly enhanced my experience. I hope to get my PhD and teach someday, and you are a professor I can only hope to emulate. Thanks for always caring."—A student

G. Peter Wilson, Boston College:

"I aim to help students and others (i) develop robust conceptual frameworks and apply them throughout their careers to navigate complexity and uncertainty, (ii) build relationship skills that promote effective

and rewarding interactions with others, and (iii) gain a passion for life-long learning and strategies to learn on their own...Students [can be viewed] as an orchestra and ourselves as caring composers and conductors. Working together, we make great music. Moreover, this mindset helps them become highly effective managers in a knowledge economy."

"I wouldn't give a fig for the simplicity this side of complexity, but I'd give my life for simplicity on the far side of complexity."—Oliver Wendell Holmes

> Billie M. Cunningham, Markus Ahrens, and G. Peter Wilson



Upcoming Career Center Event

2016 Accounting PhD Rookie Recruiting and Research Camp

Hilton Miami Downtown Hotel, Miami, Florida

December 2-4, 2016

The American Accounting Association (AAA) and the University of Miami are pleased to bring you the 2016 Accounting PhD Rookie Recruiting and Research Camp. This year's Accounting PhD Rookie Recruiting and Research Camp will be held in Miami, Florida, at the Hilton Miami Downtown.

The 2016 Accounting PhD Rookie Recruiting and Research Camp is a two-day forum for faculty and recruiters to meet and network with PhD candidates, attend 15-minute research presentations by job-seeking candidates, and interview a number of job-market candidates before making decisions about recruiting "fly-outs."

This year's camp will bring together accounting PhD candidates, faculty from universities interested in interviewing candidates for faculty positions, and possibly recruiters from private sector firms.

Don't miss out on the 2016 Event! The 2015 Rookie Camp attracted 157 job seekers, 19 observers, and 214 recruiters from 104 schools and was well received by all!

Learn more at http://aaahq.org/ Meetings/2016/RookieCamp



Faculty-Student Collaborations in Accounting (FASTCA-16)

The 2016 Annual Meeting hosted the fourth Faculty-Student Collaborations in Accounting Workshop (FASTCA-16), a daylong workshop that explores and discusses innovative and effective ideas for faculty collaboration with undergraduate and master's students. The workshop received more than 20



submissions, the highest ever, of which eight were selected for presentation (http://aaahq.org/Portals/0/ documents/AnnualMeeting/2016/FASTCA-16%20 PROGRAM.pdf). "It is great to see how students can add tremendous value to research, teaching, and service projects and the excitement such involvement generates," said Guido Geerts, FASTCA-16 Chair.

This all-day conference during the Annual Meeting recognizes the importance of faculty and student 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.



Thank You to Our 2016 Annual Meeting Sponsors

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Hiahliahts of CTLA 2016

It was another great year for the Conference on Teaching and Learning in Accounting (CTLA) held in NYC. We had tremendous depth and variety in our sessions and experienced record attendance. The CTLA included a variety of session formats, including interactive teaching and technology roundtable sessions, hands-on technology demonstrations, two effective teaching practices poster sessions, and presentations related to each of the different accounting courses: introductory financial, managerial, intermediate, auditing, tax, and AIS. The concurrent sessions also featured sessions on the new CPA exam, data analytics, academic integrity, teaching online, teaching large classes, and teaching graduatelevel courses.

This year's keynote addresses on Saturday and Sunday morning featured the 2015 J. Michael and Mary Anne Cook Prize winners: Joe Hoyle, Tracie Miller-Nobles, and Mark Nelson. These award-winning educators shared their own personal teaching journeys and gave inspiring and practical tips for continually improving upon one's teaching practices. Our lunch speakers, Chuck Hooper and Ann Dzuranin, shared insights on how to incorporate data analytics into the accounting curriculum in order to better prepare students for a data-driven workplace. In addition, several awards were presented during lunch, including the Bea Sanders/AICPA Teaching Innovation Award, the George Krull/Grant Thornton Teaching Innovation Award, and the Mark Chain/FSA Teaching Innovation Award. For more information about current and past award winners and their innovations, see the AICPA Educator Awards web page.

The conference concluded on Sunday morning with a panel session in which three individuals with a vast amount of publication and editorial experience (Tim Fogarty, Don Wygal, and Jason Porter) shared their best tips for turning teaching ideas into publications.

The feedback from the conference was overwhelmingly positive. Thanks to everyone who helped make CTLA 2016 a great success, including our steering committee, Stephanie Glaser and the rest of the AAA staff, and everyone who presented their best teaching practices at the conference.

Next year's conference, in San Diego, promises to continue with the wellreceived format of sessions and a panel of Cook Prize winners in addition to added attendee interaction at the poster sessions with a Q&A format for connecting like-minded faculty.

> Karen Braun, Case Western Reserve University Cindy Bolt-Lee, The Citadel 2016 CTLA Co-Chairs



2016 Global Emerging Scholars Research Workshop

The third Global Emerging Scholars Research Workshop (GESRW) was held at the 2016 Annual Meeting on Sunday, August 7, 2016. This workshop was held once again for scholars in the early stages of their research careers and was primarily focused on assisting scholars from emerging countries. The main objective of GESRW is to help scholars who do not have local senior leadership to assist in the development of their research. The 16 scholars who attended the workshop presented their papers and received constructive feedback from senior mentors and their fellow scholars.

The co-chairs of the 2016 GESRW were Wayne Landsman of The University of North Carolina at Chapel Hill and Recep Pekdemir of Istanbul University. The senior mentors were Professor John Christensen, University of Southern Denmark; Professor Shivaram Rajgopal, Columbia University; Catherine Shakespeare, University of Michigan; and Professor Alfred Wagenhofer. University of Graz. Workshop attendees got the opportunity to interact with these renowned scholars of international standing and with fellow early career researchers. In addition, the workshop provided a platform for discussion of research ideas and issues that potentially will lead to future collaboration among attendees.

"I know the workshop made an enormous difference to the participants," said Landsman. "For many of them, it was the first time they have had the opportunity to present their research in a workshop

setting. The feedback they received from the senior mentors and the other participants will play a critical role in helping them with the current and future research. The GESRW is an important component of the educational programs sponsored by the AAA for its members, particularly those from emerging countries."





2016 Service Project: Another Successful Year!

At the 2016 Annual Meeting, our Service Project was a great success again thanks to the overwhelming generosity and support of our members. We partnered with the Coalition for the Homeless in New York and were able to donate backpacks filled with school supplies for children to its "Project: Back to School" as well as new socks to be distributed to the shelters served by the Coalition.





(clockwise from top left) Socks were collected to donate to the NYC homeless shelters; Sarah Murphy, Director of Development, Coalition for the Homeless, spoke at the Tuesday plenary; AAA members donated to the 2016 Service Project in New York City.





The PhD Project Announces the 2016 Inductees to Its Hall of Fame:

Eli Jones, Texas A&M University's Mays Business School; Julie and Kenneth Kendall, Rutgers, The State University of New Jersey, Camden's School of Business; José Rosa, University of Wyoming's College of Business

The PhD Project, an award-winning program to increase diversity in management, announced the 2016 inductees into its PhD Project Hall of Fame. They are Eli Jones, Dean of Mays Business School, Texas A&M University; Julie Kendall, Professor of Management at Rutgers, The State University of New Jersey, Camden's School of Business; Kenneth Kendall, Distinguished Professor of Management at Rutgers, The State University of New Jersey, Camden's School of Business; and José Rosa, professor of Marketing and Sustainable Business Practices and Director of the PhD Program in Marketing at University of Wyoming's College of Business.

The PhD Project established the Hall of Fame in 2011 to recognize a select few who have inspired many. These individuals have sustained an unwavering commitment to The PhD Project's mission, and their positive leadership has resulted in significant encouragement and impact within The Project's network of minority business doctoral students and faculty.

"We are pleased to present the 2016 inductees to The PhD Project Hall of Fame. Since our

inception, these individuals have served The Project as presenters, mentors, and advisors," said Bernard J. Milano, President of The PhD Project and the KPMG Foundation, the founder, lead funder, and administrator of The Project. "They have put forth great effort to create diversity in academia and, ultimately, the business world."

When The PhD Project was created, there were only 294 doctorally qualified African-American, Hispanic American, or Native American business professors in all U.S. business schools. Today, there are 1,344 minority business professors. Further, 278 minorities are currently enrolled in doctoral programs and will take a place at the front of the classroom over the next few years. The PhD Project provides direct access to these individuals, so companies providing funding at or above a certain level can connect with participants and their students to share information about careers, scholarships, and other educational initiatives.

The PhD Project 2016 Hall of Fame's inductees will be honored at the organization's annual conference in November. A new class of inductees is selected annually with supporters of The PhD Project and the public invited to submit nominations for each year's class.

> (top) Eli Jones, Bernie Milano, and José Rosa; (bottom) Kenneth and Julie Kendall





Attend a Region Meeting in 2017

The AAA Region Meetings are a great opportunity to learn and share teaching, research, and service ideas. Be a part of your accounting education community by submitting your work for presentation at the meeting.

The 2017 Southwest Region Meeting (in conjunction with the Federation of Business Disciplines) will be March 7–11 at the Marriott Little Rock in Little Rock, AR.

The 2017 Western Region Meeting will be April 6-8 at the Hyatt Fisherman's Wharf in San Francisco, CA.

The 2017 Mid-Atlantic Region Meeting will be May 4-6 at the Hyatt Regency Crystal City in Crystal City, VA.

will be May 11-13 at the Columbus Marriott Northwest in Columbus (Dublin), OH.

American Accounting

American

Southwest

Association

The Western, Southeast, Mid-Atlantic, and Ohio Region Meetings are all featuring guest speaker Chuck Hooper of BYAlitics and Tableau Zen Master.

Chuck brings five decades of business and IT experience with him. From 1998–2008, he was an owner of Pro Relational Systems (PRS), a consulting and application development firm specializing in business intelligence. His experiences include the analysis, design, implementation, training, and support of business intelligence, data warehouse, and decision support system environments in a variety of engagements for clients, including Clorox, E & J Gallo Winery, PepsiCo, Information Resources, Inc. (IRI), Unilever, The Broad Institute, Zeltiq, Align Technology, Harte-Hanks, Accenture, PwC, Awarepoint, Deloitte, McKesson, UMass Medical, Irish Life, UC Irvine, and many others.

In 2008, Chuck joined **Tableau Software** to start its professional services group. In 2011, Chuck "retired" back to the independent consulting world.

In addition to the current consulting offerings, Chuck does speaking engagements and conducts training sessions on the use of Tableau software products, visual analytics, data warehouse design, and other business intelligence topics at both the technical and the executive levels.

Chuck has been honored as an officially designated "Tableau Zen Master" in 2012, 2013, and 2014.

The Western, Southeast, Mid-Atlantic, and Ohio Region Meetings will also feature Conference on Teaching and Learning in Accounting (CTLA) sessions led by Robyn Raschke of the University of



Chuck Hooper

Accounting (CTLA) sessions led by Robyn Raschke of the University of Nevada, Las Vegas, and Gail Hoover King of Purdue University Northwest. Topics will include Big Data and analytics, as well as sharing best teaching practices.

Presentations from AAA leadership will also take place at the Region Meetings. AAA President-Elect Anne Christensen will be at the Southwest and Ohio Meetings, AAA President David Burgstahler will be featured at the Western Meeting, Past President Bruce Behn will be at the Southeast Meeting, and AAA Council Chair Mark Dawkins will be at the Mid-Atlantic Meeting.

Remember, you are not limited to only attending a Region Meeting in the geographic area where you live or work. The Region Meetings are open to all members! The Northeast and Midwest Regions hold their meetings in the Fall.



2016 Accounting /S Big Data Conference

With the ongoing recognition that data and analytics are having a significant impact on accounting education and the profession, the 2016 conference was held on September 15 and 16 at the San Francisco Airport Marriott Waterfront. The conference was videotaped and is available to all AAA members at http://aaahq.org/AIBD

The meeting was generously sponsored by Deloitte, EY, KPMG, and PwC. Of the more than 230 attendees, 40% were nonacademic and 60% were from the academy. The attendees came from all over the world to do the following:

- Jointly seek understanding and solutions to data analytics issues confronting the accounting community broadly defined.
- Develop a collaborative plan between technology firms, professional accountants, and academics for creating educational materials that can be shared with members (and for which the creators get credit and recognition).
- Develop a research agenda, including working with professional accountants to identify opportunities for the academy to inform practice about the implications of Big Data on the profession and to identify ways that accounting scholarship can be enhanced with the use of Big Data and emerging analytical techniques to address research questions.



To meet these goals, practicing accountants, exhibitors, researchers, and academics with teaching expertise listened to speakers and worked together collaboratively on cases. Speakers spoke only for 10–15 minutes, each in rapid succession using a TED talk format. Speaker highlights during the day-and-a-half meeting focused on the following questions:

- What is happening now? The conference opened with an overview of how big data and analytics are impacting the various aspects of accounting today. Speakers from the Institute of Management Accountants and the Institute of Internal Auditors, along with Microsoft, shared their perspectives about how big data and analytics are impacting businesses. Speakers from the four professional service companies who sponsored the conference shared the latest in audit and analytics, risk assurance, block chain, and academic initiatives.
- How are Big Data and analytics providers enabling mainstream uses to transform business processes and practices? Two speakers from the accounting and business analyst community focused on the trends they are seeing and reporting on.
- What's on the horizon? Friday morning opened with an hour-long discussion among the CEO of Trifacta, the CEO of GoodData, the CFO of Adaptive Insights, and the Vice President of SAP's HANA Cloud Platform. They discussed their business insights about the future.
- Applications for today and tomorrow? Ten 10-minute talks about tools, approaches, and academic resources offered by the conference exhibitors followed. The talks featured CPA Canada, IBM Watson, Microsoft BI, Calcbench, SAP, NetSuite, PwC, KPMG, EY, and Deloitte.
- What advice can young professionals offer us? During Friday's lunch, a dynamic panel of professionals who have been practicing for five years shared their opinions and experiences in college and in the data analytics workplace.



• Expanding research opportunities? These four sessions on Friday introduced a framework for developing Big Data research strategies, discussed the new capabilities being offered by the SEC for research and practice, offered an example of how research can become reality, and highlighted privacy and policy issues surrounding Big Data.



Cases: On Thursday and Friday afternoons, academics and nonacademics collaborated as teams on a variety of cases that concerned how Big Data and analytics are transforming accounting and the ways of business. The Thursday cases covered the following topic areas: advertising/marketing, compliance/ disclosure, customer service, e-tail/web retailing/ omni-channel commerce, fraud, the human factor, maintenance, manufacturing, revenue, security/fraud detection, and tax. On Friday, "The Case of the Future Tell-Tale Heart" challenged all teams to consider how 3-D printing is transforming the manufacturing supply chain

and allows for innovative workplace/teaching/research synergies. All these cases are available to all AAA members on the **http://aaahq.org/AIBD** website.

Looking forward: The conference concluded with teams sharing what they learned at the conference, their big ideas for webinars during the coming year, and what they would like to do at next year's Accounting *IS* Big Data conference. The 2017 conference will be held September 6 and 7 at the New York Marriott at the Brooklyn Bridge.

To amplify the objectives and extend the impact of the conference for all AAA members, please view the complete videotaped program. Join the conversation as it continues throughout the coming year with the Accounting *IS* Big Data webinar series and the website stocked with resource materials: http://aaahq.org/AIBD

Call for Nominations for Next Editor of Accounting Horizons

The Publications Committee of the American Accounting Association invites nominations for Editor of *Accounting Horizons* for a three-year term beginning June 1, 2018. *Accounting Horizons* is one of three association-wide journals published by the American Accounting Association (AAA). This journal seeks to bridge academic and professional audiences with articles that

focus on accounting—broadly defined—and that provide insights pertinent to the accounting profession. The contents of *Accounting Horizons*, therefore, should interest researchers, educators, practitioners, regulators, and students of accounting. Please also refer to the *Accounting Horizons* Policy Statement on the AAA website.

Please send your nominations via email or hard copy to John Harry Evans, III (Chair, Publications Committee) at the address below by November 21, 2016. Please include with your nomination a letter to the Publications Committee noting why you believe your nominee would be an excellent editor of *Accounting Horizons*, along with the nominee's current *vita*. John Harry Evans, III, Katz Graduate School of Business, University of Pittsburgh, Pittsburgh, PA 15260, (412) 648-1714, email: **jhe@katz.pitt.edu**



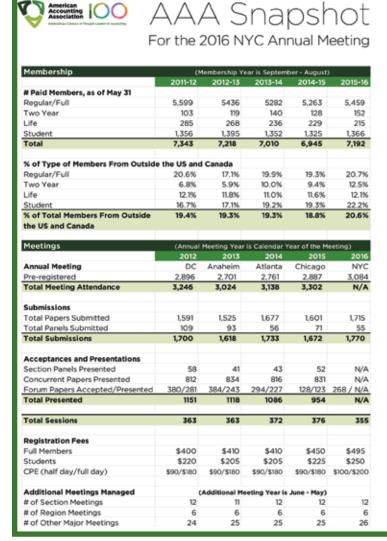
Membership Reporting: New Initiatives

The new Strategic Operations Task Force is going to be working throughout the year to develop new reporting processes for the AAA and its Segments. As an initial step, a "snapshot" was developed to update members on the FY 2016 operational results. This document (reprinted here) was shared at the Annual Meeting and will be the foundation for next steps.

This document highlights some key trends for the Association's three main member benefits:

- Meetings: Attendance at the Annual Meeting has been growing with a new record set at this year's meeting! Section and region meeting attendance continues to grow, with seven sections beating their past attendance records in the 2015–16 membership year.
- Membership: Although membership has been on a slightly downward trend, focused efforts in 2015-16 turned this trend around, and we have enjoyed increasing membership in the AAA and in its sections.
- Journals: We have increased the number of journals in our collection over the past five years, and the number of pages that we published has nearly doubled in the past decade. Overall, the AAA's collection of journals is the broadest and deepest in the academy.

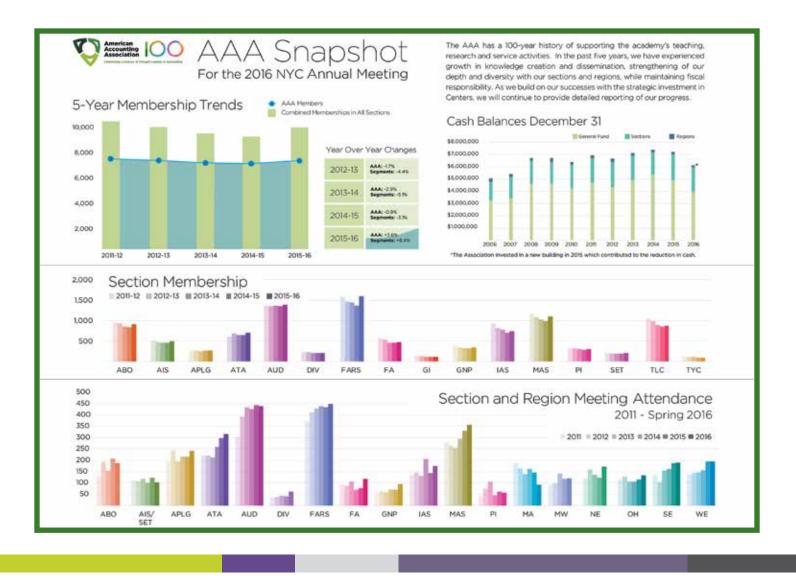
Over the next year, the Task Force will be developing new reports to highlight the Association's strategy and our progress toward achieving it. If you have feedback, we would love to hear from you, so your insights can be incorporated!



Publications	(Subscription Year is Calendar Year)						
	2012	2013	2014	2015	2016		
Publication counts							
Number of Journals	14	14	14	14	16		
				* As of May 31, 201			
Print Library Subscription	15						
We monitor trends in scholarly p subscriptions, given pressure on					of declinin		
Horizons	257	208	199	166	14		
Issues	112	96	81	70	5		
TAR	798	685	589	515	46		
Combo (TAR, HOR, ISS)	83	75	60	55	4		
Download data							
Horizons	249,601	264,778	242,218	235,284	N//		
Issues	198,816	197,155	200,485	184,217	N//		
TAR	705,844	938,146	887,080	906,857	N/2		
Section Journals	483,131	518,113	505,328	511,805	N/2		
Total Downloads	1,637,392	1,918,192	1,835,111	1,838,163	N//		



Audited Financial Stateme	nts	(Fiscal Year is June - May)			
	2012	2013	2014	2015	2016
Membership					
Revenues	1,503,462	1,490,313	1,492,372	1,515,271	N//
Expenses	696,730	800,484	849,642	831,660	N//
Net Change - Membership	806,732	689,829	642,730	683,611	N//
Publications					
Revenues	2,058,791	2,597,669	3,309,719	3,178,354	N//
Expenses	1,343,528	1,365,021	1,445,593	1,667,304	N/4
Net Change - Publications	715,263	1,232,648	1,864,126	1,511,050	N//
Annual Meeting					
Revenues	1,695,382	1,740,026	1,747,135	1,781,243	N//
Expenses	1,533,050	1,611,507	1,690,545	1,699,932	N//
Net Change - Meetings	162,332	128,519	56,590	81,311	N//
Other Revenue	2,006,003	2,138,761	2,598,191	2,669,106	N//
Other Expenses					
Committees and Awards	397,131	253,555	298,875	353,223	N//
Section/Region Support	1,750,959	1,981,092	2,218,193	2,435,283	N//
Management & General	1,474,609	1,612,231	1,933,209	2,495,370	N/2
Change in Net Assets	67,631	342,879	711,360	-338,798	N//



2016-2017 Membership Dues: It's Not Too Late to Renew!

We thank you for your support of the AAA over the past year. If you haven't already done so, there's still time to renew your AAA membership for the 2016–2017 member year. The accounting profession has undergone dramatic changes, and society is in need of the knowledge that comes with expertise and practice. As the association continues to look at ways that we, as the AAA, can better support our members and the profession as a whole, we don't want you to miss the opportunity to be a part of these efforts.

Membership dues include an electronic subscription to all three AAA online journals: *The Accounting Review, Accounting Horizons,* and *Issues in Accounting Education.* All electronic journals are searchable and downloadable through the Digital Library. Members have complimentary online access to prior years of additional content while they subscribe.

To renew your membership, go to http://aaahq.org/Membership/type/Membership-Renewal or contact Pat Stein, Senior Member Services Coordinator at pat@aaahq.org or (941) 921-7747 today! The American Accounting Association thanks all of our partners and sponsoring organizations that sent in congratulatory wishes for our Centennial Celebration. For those that either did not attend the Annual Meeting in NYC or who may have missed the signs displaying the messages, we wanted to share the sentiments with all of you.

AICPA

The AICPA recognizes and applauds the outstanding contributions of accounting faculty. Congratulations to the American Accounting Association! Here's to another 100 years of success!

BDO USA, LLP

Congratulations AAA on 100 years!!

Cambridge Business Publishers

Congratulations from Cambridge Business Publishers on a century as thought leaders in accounting. We are honored to be alongside you as you celebrate your Centennial year, and look forward to what the future holds for the accounting profession.

Deloitte

Deloitte Foundation congratulates the AAA on 100 years of leadership, collaboration, and innovation in education. We are extremely proud to be associated with the AAA as a sponsor of its Trueblood Seminars for Professors, Doctoral Consortium, Wildman Medal, Cook Prize, and other initiatives that are helping to advance education. Cheers to 100 years!



EY

EY is proud to be a part of this year's centennial celebration for the American Accounting Association. On behalf of our people around the world, we thank you for all you've done to advance the profession and equip generations of professionals to serve society. We commend the AAA's tireless work over the past century that has connected countless accounting professionals to each other and to new ways of thinking and working. We applaud the academics who train, challenge, and inspire future generations



of professionals. For the 100-year-strong AAA legacy, EY offers our sincerest thanks and continued support and collaboration. Together, we ask better questions and seek better answers, helping to create wider economic and social benefits today and a strong legacy for a better tomorrow.

Grant Thornton

Congratulations from Grant Thornton on a century of excellence! We are excited and committed to helping you shape the next 100 years.

Institute of Management Accountants

Confucius said, "If you think in terms of a year, plant a seed; if in terms of ten years, plant trees; if in terms of 100 years, teach the people." Congratulations to the American Accounting Association on a century of teaching people, enriching lives, and service to the profession! IMA, at the age of 97, is proud to be the "younger" collaborative partner of such a wonderful organization.

KPMG

KPMG is thrilled to be in New York City for the American Accounting Association Celebration of the Century! As a premier sponsor, we are proud to celebrate your 100th anniversary with academics from

Ipcoming AAA Meetings

around the globe. Thank you for all you do to shape the future of accounting and inspire the next generation of business leaders.

McGraw-Hill Education

McGraw-Hill Higher Education is a proud sponsor of the American Accounting Association. Congratulations on 100 years of excellence in service!

NASBA

NASBA proudly salutes the American Accounting Association on achieving 100 years of excellence and for your efforts in shaping the future of accounting through teaching, networking, and research.

Pearson

Pearson Education congratulates the American Accounting Association on their centennial! Thank you for your contributions to accounting education over the past 100 years. Your work in shaping the future of accounting through teaching and research is unparalleled. Here's to another 100 years of thought leadership in accounting!

PricewaterhouseCoopers

Congratulations to the AAA for 100 years as thought leaders in the Accounting Profession! PwC is pleased to participate in your Centennial Celebration!

Roger CPA Review

Congratulations on your Centennial Celebration! We are honored to have taken part in AAA Annual Meetings for many years. It's been a fantastic way to exchange information and to learn and connect with leaders in our profession. We appreciate your dedication and innovation and wish you another century of success!

Wiley

Wiley celebrates the journey from past to future with AAA.

AAA Section and Region Meetings are wonderful opportunities for members to interact with peers, meet new colleagues, and share ideas. Plan to attend one or more of the following meetings:

December 2–4, 2016 2016 Accounting PhD Rookie Recruiting and Research Camp Miami, FL

January 5–7, 2017 2017 Management Accounting Section Midyear Meeting San Juan, Puerto Rico

January 12–14, 2017 2017 Auditing Section Midyear Meeting Orlando, FL

January 19–21, 2017 2017 Joint Midyear Meeting of the AIS and SET Sections Orlando, FL

January 19–21, 2017 International Accounting Section Midyear Meeting Tampa, FL

January 27–28, 2017 2017 Financial Accounting and Reporting Section Midyear Meeting Charlotte, NC

February 9-11, 2017 2017 APLG/FSA Annual Seminar Phoenix, AZ

February 16-18, 2017 2017 ATA Midyear Meeting Phoenix, AZ

February 24–25, 2017 2017 Forensic Accounting Section Midyear Meeting Orlando, FL

March 8–11, 2017 2017 Southwest Region/FBD Meeting Little Rock, AR

March 10–11, 2017 2017 Government and Nonprofit Section Midyear Meeting Long Beach, CA

March 31-April 1, 2017 2017 Public Interest Section Midyear Meeting Washington, DC

April 6-8, 2017 2017 Western Region Meeting San Francisco, CA

April 27–29, 2017 2017 Southeast Region Meeting Miami, FL

May 4–6, 2017 2017 Mid-Atlantic Region Meeting Crystal City, VA

May 11–13, 2017 2017 Ohio Region Meeting Columbus, OH

August 4–9, 2017 AAA Annual Meeting San Diego, CA

Call for Submissions

As the AAA begins its second century, the theme of the 2017 Annual Meeting in San Diego is "Imagining Our Future," exploring the roles we can take to help shape the future. Accounting will continue to be critical to a prosperous society, and as the world's leading academic accounting organization, we must respond to the changes in our global environment as Thought Leaders in Accounting. Please join us in San Diego August 4 through August 9, 2017, for the Annual Meeting and Conference on Teaching and Learning in Accounting (CTLA) as we embark on our next 100 years and help us to become an even stronger and more impactful association!

General Information

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. 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.). If your submission is accepted, all participants and presenters must register for the meeting, which includes both meeting registration and membership fees.

Concurrent Paper and Research Forum Sessions

Submission deadline: January 4, 2017

Papers are sought for presentation on topics of interest to accounting researchers, educators, and practitioners. Submissions are made by section/topic area. **Note:** 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: January 4, 2017

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 area. 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 and Symposia (CPE Sessions)

Submission deadline: January 4, 2017

The program of full- and half-day 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 symposia and workshops will be held Saturday, August 5 and Sunday, August 6.

The Conference on Teaching and Learning in Accounting (CTLA)

Submission deadline: February 8, 2017

This conference is designed for new and experienced faculty looking for opportunities to share best practices, refine teaching talents, and perfect their craft in teaching Accounting, so submissions are invited



"Imagining Our Future"

for this annual pre-meeting conference. Submissions are welcome from the wide range of approaches and content in Accounting education. This conference will be held all day Saturday, August 5, and during the morning on Sunday, August 6, 2017.

22nd Annual Ethics Research Symposium

Submission deadline: February 8, 2017

Colleagues engaged and interested in research and teaching related to ethics are invited to submit papers, cases, and panel session proposals for presentation at the 22nd Annual Ethics Research Symposium to be held on Sunday, August 6, 2017.

Interactive Sessions

These sessions are presented in a shared interactive forum for 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 **http://aaahq.org/Meetings/2017/Annual-Meeting/Submissions/Poster-Guidelines**

Effective Learning Strategies Interactive Session (ELS)

Submission deadline: April 3, 2017

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: April 3, 2017

The session is intended to highlight promising emerging and innovative research ideas, so 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-17

Submission deadline: April 3, 2017

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: 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.

Global Emerging Scholar Research Workshop

Submission deadline: May 15, 2017

The American Accounting Association Global Emerging Scholars Research Workshop will be held on Sunday, August 6, in conjunction with the 2017 AAA Annual Meeting in San Diego, CA. Up to 16 proposals

will be selected for presentation at the workshop. Written feedback will be provided to the presenters prior to the workshop to assist them in identifying ways to improve their research proposal. At the workshop, each scholar will present the proposal, followed by a 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 2017 Annual Meeting, please consider "giving back" to the community by volunteering to serve in one or more of these roles.



Thought Leaders in

Accounting

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