



American
Accounting
Association

Thought Leaders in
Accounting

Accounting Education News

ANNUAL MEETING 2013 / VOLUME 41 / ISSUE 2

Brilliantly Disguised Opportunities

AUGUST 3-7, 2013 / ANAHEIM, CALIFORNIA

The theme for this year's Annual Meeting is "Brilliantly Disguised Opportunities"—understanding the many challenges on higher education's horizon and seeing them as opportunities in disguise.

With the future of higher education, academic research, and teaching changing so rapidly, we invite you to come to Anaheim as, together, we will discuss all three topics. Highlights of this year's meeting include the following:

- A Monday morning opening plenary session on the future of higher education: How will the increasing demand for accountability and related financial pressures on tuition levels, student loan debt, state tax support, and philanthropy change our colleges and universities?
- A Tuesday morning plenary session on the future of academic research: How will disappearing print journals, open-access models, and other advances in scholarly publishing change our lives as researchers?
- A Wednesday morning plenary session on the future of accounting teaching and learning: How will massive open online courses (MOOCs) and the growing global demand for education change our lives as teachers?



How can we help invent a better future? Come to Anaheim and join the discussion!

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2013 AAA Annual Meeting, August 3-7, Anaheim, CA

Welcome from the President

Welcome to the AAA 2013 Annual Meeting. The theme of “Brilliantly Disguised Opportunities” has helped us plan an interesting and informative program. In particular, three plenary sessions will provide an overview of the meeting theme.

Monday plenary on the future of higher education: How will the model for the educational experience of 2023 be different from today? Can the current financial model be replaced with a model that provides high-



Jeffrey Selingo

quality education at a lower cost or with a higher return on investment when costs are not lower? What will student learning experiences be like in 2023? What will faculty roles and work be like in 2023? Our featured speaker will be **Jeffrey Selingo**, a journalist who has spent his career covering higher education and currently serves as editor-at-large of the *Chronicle of Higher Education* and a fellow at Education Sector, an independent think tank in Washington, DC. Jeff is also the author of *College (Un)Bound: The Future of Higher Education and What It Means for Students*.

Tuesday plenary on the future of academic research: How will research be created and shared in 2023? What will the

journal of the future be like? How will open access change the financial model for research dissemination? What will we use as quality metrics? How will the research career of an entry-level academic in 2023 be different from today? Our featured speakers for this session will be **Gregg Gordon**, President and CEO of the Social Science Research Network (SSRN), ranked first among the world's open access repositories of research; **Judy Luther**, President of Informed Strategies and past president of the Society of Scholarly Publishers; and our **2013 Presidential Scholar, Michael Jensen**. Mike Jensen's path-breaking work in financial economics has strongly influenced research on many topics, including the capital asset pricing model, stock-options policy, and corporate governance. Mike is also known for his vision concerning academic discourse and the ways research is disseminated; he cofounded the Financial Economics Network that later evolved into SSRN.

Wednesday plenary on the future of accounting teaching and learning: What

impact will developments such as MOOCs, flipped classrooms, advances in competency assessment, and advances in academic fraud prevention and detection have on accounting educators? What will the teacher of 2023 be teaching in on-campus programs? What will their students be like? How will the teaching career of an entry-level academic in 2023 be different from today? Our featured speakers for this session are **Adrian**



Gregg Gordon



Judy Luther



Michael Jensen

Sannier, Senior Vice President for Product at Pearson, formerly professor of Interdisciplinary Engineering, University Technology Officer, and professor of Computing Studies, and one of the “12 Tech Innovators Who Are Transforming Campuses,” according to *The Chronicle of Higher Education*, and **Brian Bushee**, professor of Accounting in the Wharton School of the University of Pennsylvania, and a colleague currently developing a MOOC for Coursera, and we'll again be joined by Presidential Scholar **Michael Jensen**.

At Wednesday's Luncheon, we welcome speaker **Mary Barth**, incoming president

of the American Accounting Association.

In addition, a series of at-large panel sessions will further explore many of these ideas. Of



Adrian Sannier

course, there is also a full program of research-paper and panel sessions sponsored by our AAA sections as well as a wealth of opportunities for professional development at the pre-meeting **Conference on Teaching and Learning in Accounting (CTLA)** and many other pre-conference workshops and symposia.



Brian Bushee

Our location is the Hilton Anaheim and Anaheim Marriott, two convention hotels directly across a small street from each other and a short walk to restaurants and the Disneyland and California Adventure theme parks. For those of you bringing children or grandchildren (or who are just kids at heart), discount tickets to the Disney theme parks will be available. Watch the Annual Meeting website for details.

The ART (Anaheim Resort

Transportation) shuttle buses stop in front of the hotels and provide inexpensive transportation to the Disney resort, baseball at Anaheim Stadium (the Angels are at home August 1-4 against the Toronto Blue Jays and August 5-7 against the Texas Rangers), shopping (the MainPlace Mall in Santa Ana and The Outlets at Orange), and other things to do. The ART buses operate using eco-friendly alternative fuel and are accessible to persons with disabilities.

Putting together a meeting the size and complexity of our Annual Meeting takes the combined efforts of a very large number of volunteers. This year's Program Co-Chairs are Don Finn (University of North Texas) and Marc Rubin (Miami University Oxford, Ohio).



Mary Barth

There are also four separate Program Advisory Committees: the Section-Sponsored Concurrent Sessions Team led by Marsha Keune (University of South Carolina); the Poster Sessions team led by Claire Latham (Washington State



University); the Pre-Conference Workshops and Symposia team led by Guido Geerts (University of Delaware); and the At-Large Sessions team led by Diane Janvrin (Iowa State University). Many other volunteers assist these team leaders in their preparations. In addition, the Section Liaisons play a major role in shaping the program, and the work done by a great many reviewers improves the quality of the meeting and provides valuable feedback to authors of submitted papers. I am enormously grateful for the contribution of time and the expertise of all these AAA member-volunteers.

I am looking forward to seeing you in Anaheim!

Karen Pincus
President
American Accounting Association



Karen Pincus



Pre-Conference Workshops & Symposia

All the Pre-Conference Workshops and Symposia listed in this section are eligible for Continuing Professional Education (CPE) credit. For the full descriptions, go to: <http://aaahq.org/AM2013/PreconferenceWorkshops.cfm>. Half-day sessions are \$90 each and full-day sessions are \$180 each. These workshops are scheduled on Saturday, August 4 and Sunday, August 5. Lunch will be provided only for Workshop #14. Attendance at these workshops is restricted to current AAA members.

Saturday, August 3

8:00 am–4:30 pm

Session #01: 22nd Annual Research Workshop on Strategic and Emerging Technologies
Specialized Knowledge and Applications, 7.5 CH

Presenters: Amelia Baldwin, University of Arkansas–Fort Smith; Brigitte W. Muehlmann, Suffolk University

8:00 am–11:00 am

Session #02: Live Case Simulation
Management Advisory Services, 3.0 CH

Presenter: Carmen Kuczewski, Concordia University

8:00 am–11:00 am

Session #03: Fair Value Evaluation: Analysis and Determinants
Accounting, 3.0 CH

Presenter: Sana Ben Ghodbane, Institute of Advanced Business Studies, Carthage

8:00 am–12:00 pm

Session #04: Behind the Scenes as an IRS-CID Special Agent (the Adrian Project)
Accounting, 4.0 CH

Presenters: Stephen Moore, IRS–Crime Investigation Division; Thomas Weirich, Central Michigan University

8:00 am–12:00 pm

Session #05: Integrated GRC (Governance, Risk, Compliance)
Specialized Knowledge and Applications, 4.0 CH

Presenter: Sanjay Anand, SOX/GRC Institutes

8:00 am–12:00 pm

Session #06: Ethics Education Boot Camp
Accounting, 4.0 CH

Presenters: Cynthia Jeffrey, Iowa State University; Mark Mitchsow, SUNY Genesco; Janet Mobus, Pacific Lutheran University; Diane Roberts, University of San Francisco

1:00 pm–4:00 pm

Session #07: Teaching Accounting Online: One Instructor's Experience
Specialized Knowledge and Applications, 3.0 CH

Presenter: Michael Ruff, Bentley University

1:00 pm–4:30 pm

Session #08: Designing Accounting Courses for Development of Professional Judgment Skills
Personal Development, 3.5 CH

Presenters: Sheila Elworthy, CA School of Business; Susan Wolcott, CA School of Business

1:00 pm–4:30 pm

Session #09: How to Make Ten Realistic Changes to Your First Course in Accounting
Accounting, 3.5 CH

Presenter: Paul Solomon, Central Connecticut State University

1:00 pm–5:30 pm

Session #10: Developing Stunning Students: How to Add Mastery and Meaning to Every Class
Accounting, 4.5 CH

Presenter: Marsha Huber, Youngstown State University

1:00 pm–5:30 pm

Session #11: The Conceptual Framework—Framework-Based Teaching Workshop and IASB Project Update
Accounting, 4.5 CH

Presenters: Alan Jagolinzer, University of Colorado; Ronald (Ron) Lott, FASB; Michael Wells, IFRS Foundation

1:00 pm–5:30 pm

Session #12: Advanced Ethics Education Boot Camp
Regulatory Ethics, 4.5 CH

Presenters: Dawn Massey, Fairfield University; Steven Mintz, Cal Poly San Luis Obispo; Michael Shaub, Texas A&M University; Jim Staihar, University of Maryland; Marty Stuebs, Baylor University; Joan VanHise, Fairfield University; Tim West, Northern Illinois University

Sunday, August 4

8:00 am–4:30 pm

Session #13: Becoming Awesome: Developing a Resilient Mindset
Personal Development, 7.5 CH

Presenter: Marsha Huber, Youngstown State University

8:00 am–4:30 pm

Session #14: 18th Annual Ethics Research Symposium
Behavioral Ethics, 7.5 CH

Presenters: Lori Fuller, West Chester University; Tara Shawver, Kings College

8:00 am–4:30 pm

Session #15: 4th Annual SET Transformative Technologies in Accounting Workshop
Management Advisory Services, 7.5 CH

Presenters: Guido Geerts, University of Delaware; Robyn Raschke, University of Nevada, Las Vegas

8:00 am–11:00 am

Session #16: Teaching Strategic Cost Management
Business Management and Organization, 3.0 CH

Presenters: Edward Blocher, University of North Carolina at Chapel Hill; Paul Juras, Babson College

8:00 am–11:00 am

Session #17: Forensic Accounting Boot Camp I
Auditing, 3.0 CH

Presenter: Timothy Louwers, James Madison University

8:00 am–11:00 am

Session #18: Medicare Cost Report Data Extraction for Hospital-Related Research Projects
Specialized Knowledge and Applications, 3.0 CH

Registration credentials for Pre-Conference Workshops and Symposia will be available for pickup at the Hilton Anaheim Hotel during the following hours:

Friday: 5:00 pm–7:00 pm

Saturday: 7:00 am–6:00 pm

Sunday: 7:00 am–7:00 pm

Presenters: Wen-Wen Chien, SUNY at Old Westbury; Roger Mayer, Walden University

8:00 am–11:00 am

Session #19: How to Implement the Best Teaching Practices from 25 Years of the Teaching Professor

Accounting, 3.0 CH

Presenter: Paul Solomon, Central Connecticut State University

8:00 am–11:00 am

Session #20: The Governmental and Nonprofit Accounting Classroom: A Framework for Motivating and Teaching Students

Accounting (Governmental), 3.0 CH

Presenters: TBA

8:00 am–11:00 am

Session #21: Learning Basic Accounting with Innovative Games

Accounting, 3.0 CH

Presenter: Kavita Shah, Higher

Colleges of Technology, Dubai

8:00 am–11:00 am

Session #22: Preparing to Efficiently Teach Accounting Ethics

Behavioral Ethics, 3.0 CH

Presenters: Luis A. Garcia, Bowling Green State University; Jeri Ricketts, University of Cincinnati; Wallace Wood, University of Cincinnati

8:00 am–12:00 pm

Session #23: Flip or Be Flipped: Is It Time to Flip the Classroom?

Personal Development, 4.0 CH

Presenters: Carolyn R. Wilson, Boston College; G. Peter Wilson, Boston College

8:00 am–12:00 pm

Session #24: FASB/IASB Update—Part I

Accounting, 4.0 CH

Presenters: Thomas J. Linsmeier, Financial Accounting Standards Board; Patricia McConnell, International Accounting Standards Board

8:00 am–12:00 pm

Session #25: Financial Reporting Framework for Small and Medium Enterprises

Accounting, 4.0 CH

Presenter: Kenn Heaslip, Bloomfield College

8:00 am–12:00 pm

Session #26: Introduction to XBRL (U.S. GAAP, IFRS, iXBRL, and Corporate Actions)

Specialized Knowledge and Applications, 4.0 CH

Presenters: Glen Gray, California State University, Northridge; Clinton White, University of Delaware

8:00 am–12:00 pm

Session #27: Social Media in the Classroom

Specialized Knowledge and Applications, 4.0 CH

Presenter: David Albrecht, University of South Carolina Upstate

1:00 pm–4:00 pm

Session #28: Applied Financial Statement Analysis

Accounting, 3.0 CH

Presenters: Russell Lundholm, University of British Columbia; Richard Sloan, University of California, Berkeley

1:00 pm–4:00 pm

Session #29: Using Real-World Corporate Cases in Teaching Financial Accounting and Financial Statement Analysis

Accounting, 3.0 CH

Presenter: Mostafa Maksy, Kutztown University of Pennsylvania

1:00 pm–4:00 pm

Session #30: Forensic Accounting Advanced Boot Camp

Auditing, 3.0 CH

Presenter: Timothy Louwers, James Madison University

1:00 pm–4:00 pm

Session #31: Big Data, Business Intelligence, and Social Media

Computer Science, 4.0 CH

Presenter: Daniel O'Leary, University of Southern California

1:00 pm–4:30 pm

Session #32: Accounting History Boot Camp

Accounting, 3.5 CH

Presenter: Yvette Lazdowski, Academy of Accounting Historians

1:00 pm–4:30 pm

Session #33: Conducting Governmental and Nonprofit Accounting Research: A Theoretical and Methodological Framework

Accounting (Governmental), 3.5 CH

Presenter: James Dalkin, U.S. Government Accountability Office

1:00 pm–4:30 pm

Session #34: Fraud Scenarios and Resources: Disguised Opportunities for Engaging Accounting Students

Accounting, 3.5 CH

Presenter: Patricia Johnson, Canisius College

1:00 pm–4:30 pm

Session #35: Blogging

Communications, 3.5 CH

Presenter: David Albrecht, University of South Carolina Upstate

1:00 pm–4:30 pm

Session #36: FASB/IASB Update—Part II

Accounting, 3.5 CH

Presenters: Thomas J. Linsmeier, Financial Accounting Standards Board; Patricia McConnell, International Accounting Standards Board

1:00 pm–4:30 pm

Session #37: Deceptive Accounting Practices

Administrative Practice, 3.5 CH

Presenter: Kenn Heaslip, Bloomfield College

2:00 pm–3:30 pm

Session #38: Preparing for the Interview Process

Personal Development, 1.5 CH

Presenter: Mary Stanford, Texas Christian University

The American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org.



Career Fair and Career Center at the Annual Meeting

Career Fair

“A Networking Path to Your Future”

Sunday, August 4

We are pleased to announce the 2013 American Accounting Association Career Fair!

The Career Fair will take place Sunday, August 4 from 4:30 pm–7:00 pm at the Hilton Anaheim.

The Career Fair is an opportunity to network, share print materials, and highlight or learn about institutions recruiting or planning to recruit in the near future.

This fun, sociable event is open to all registered conference attendees.

For employers

- An opportunity to meet job seekers in a professional, large-format event
- We will provide a 4' x 8' cork display board that will accommodate posters, a table for handouts, and a chair

For job seekers

- This may be a small part of your entire job search process, but it can be successful
- Your resume will be posted on our state-of-the-art Career Center site
- An opportunity to make face-to-face connections with recruiters
- Hand out resumes
- Schedule a follow-up interview during the Interview Hall
- Last year, more than 70 employers were represented at the Career Fair

This event will be promoted not only to job seekers already signed up with the Career Center, but also to all Annual Meeting registrants. Watch for the exciting launch of the 2013 Career Center at the Annual Meeting website at <http://aaahq.org/AM2013/career.cfm>.

Interview Hall

“Get Connected!”

Sunday, August 4–Wednesday, August 7

This year, we look forward to continuing to bring together job seekers and employers in a professional and efficient environment at an affordable cost.

The Interview Hall will include more privacy this year with each individual interview table having drapes on three sides. Our Career Center website has been redesigned with a more modern feel, enabling easier browsing and posting. Please visit www.aacareercenter.org to see the new website and a floor plan of the Interview Hall.

For employers who need to fill an open position

- Post your job opening through the AAA Career Center
- The Career Center will cater to your recruiting needs by allowing you to browse resumes, contact job seekers, and reserve interview tables and times at the Annual Meeting
- Institutions will have the ability to maximize their recruiting time by purchasing hour-long time slots in our Interview Hall
- Enjoy our flexible recruiting packages that allow you to choose when and where you would like to interview

For job seekers who want to get noticed

- Contact recruiters before the Annual Meeting online and network onsite at the Career Fair and Interview Hall
- Post an anonymous resume
- Search for job openings that fit your needs
- Set job alerts

Contact employers and request interview times at the Annual Meeting Interview Hall.

The 2013 Career Center at the Annual Meeting includes the Career Fair and the Interview Hall. To get started, register for the event by visiting www.aacareercenter.org.

The AAA's biggest recruiting event, where applicants and institutions from all over the world can make connections!



In order to register for the Career Center you must be registered, or plan on registering, for the 2013 Annual Meeting.

Schedule

Sunday, August 4

9:00 am–3:00 pm

Career Center Interview Hall

4:30 pm–7:00 pm

Career Fair

Don't Miss Session #38 Preparing for the Interview Process Sunday, August 4 / 2:00 pm–3:30 pm

Job Seekers: This session will feature a panel of scholars who will discuss what makes a successful candidate and how to stand out in the crowd and provide insight on highlighting key points on your *Curriculum Vitae*. The audience will also have the chance to ask questions and start a discussion on the important issues involved in the recruiting process.



Monday, August 5

8:00 am–6:00 pm

Career Center Interview Hall

Tuesday, August 6

8:00 am–6:00 pm

Career Center Interview Hall

Wednesday, August 7

8:00 am–11:00 am

Career Center Interview Hall

Questions regarding the Career Center?
Contact Kurt Gardner
at kurt@aaahq.org or
941.556.4132.



**American
Accounting
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Career Center

Hotel Information

Annual Meeting August 3-7

Conference on Teaching and Learning in Accounting (CTLA) August 3-4

Hilton Anaheim

777 W. Convention Way
Anaheim, CA
1.714.750.4321
1.877.776.4932

Standard Single/Double: \$189
Lanai Single/Double: \$219



Anaheim Marriott

700 W. Convention Way
Anaheim, CA
1.714.750.8000
1.800.228.9290
Single/Double: \$189



Special Rates

To receive the special conference rate at either hotel, be sure to make your reservations by **June 18, 2013**, and identify yourself as attending the American Accounting Association Annual Meeting. Online reservations may be made at <http://aaahq.org/AM2013/hotel.cfm>. NOTE: A one-night deposit will be required in order to secure your reservation at either hotel. If reservation is made by credit card, your account will be charged at the time of reservation.

Meeting Attendees with Limited Mobility

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

Americans with Disabilities Act

It is the intention of the American Accounting Association to comply fully with the Americans with Disabilities Act (ADA). Members planning to attend this meeting who have special needs, as covered by the ADA, are requested to notify the Member Services Team at the AAA at info@aaahq.org or 941-921-7747 to facilitate identification and accommodation of these needs by the Association.

Special Food Requirements

Members attending the Annual Meeting in Anaheim who wish to order a special meal ticket, including gluten-free, vegan, or vegetarian meals, must so indicate on the registration form. Information regarding entrees at the luncheons will be available at the AAA registration desk.

The Exhibit Hall at the Annual Meeting will be open Sunday, Monday, and Tuesday. Plan on joining us here for the Early Bird Reception on Sunday, August 4, 5:30 pm-7:00 pm. Daily coffee breaks will also be held in the Exhibit Hall.

Exhibit Hall hours are as follows:

Sunday, August 4: 3:00 pm-7:00 pm

Monday, August 5: 7:30 am-12:15 pm;
1:30 pm-5:00 pm

Tuesday, August 6: 7:30 am-12:15 pm;
1:30 pm-5:00 pm

Exhibit Hall Hours & Early Bird Reception

Meeting space may be reserved for events held during the 2013 AAA Annual Meeting in Anaheim, California. Limited space is available Sunday through Wednesday, August 4-7.

Alumni events and other functions may be scheduled during the following times (space permitting):

Sunday, August 4: Breakfast, lunch, and evening functions

Monday, August 5: Breakfast, lunch, and evening functions

Tuesday, August 6: Breakfast and evening functions

Wednesday, August 7: Breakfast functions

Menu selection will be made directly with the hotel catering department and the hotel will bill each group directly. Requests for space can be made online at <http://aaahq.org/AM2013/hotel.cfm> or by contacting Debbie Gardner at the American Accounting Association, debbie@aaahq.org or 941.556.4101. We will need to know the period during which you wish to hold your meeting or function (date, time, and length); the name of the meeting or function; the estimated attendance; and the name, address, telephone number, and email address of the contact person. The American Accounting Association will then assign a room, if available, for the meeting or function and notify the hotel catering department if applicable. NOTE: Room assignment for requested space begins in late May 2013.



6th Annual Conference on Teaching and Learning in Accounting (CTLA)

What is CTLA?

Held prior to the AAA Annual Meeting, the Conference on Teaching and Learning in Accounting is part hands-on teaching clinic, part mentoring by master teachers, and part staying current on emerging topics in accounting.

Register early!

Space for this popular conference is limited.

Who should attend CTLA?

Whether you are an experienced faculty member or will be teaching your first course in the fall, you are welcome to attend CTLA.

What are others saying about CTLA?

- I am using ideas that I got from CTLA this semester.
- Great way to be exposed to new gadgets and uses of technology.
- CTLA got my creative juices going. It helped me realize that a lot of fun and exciting things are still happening in accounting education.
- The passion of those who attend is contagious.
- This was one of the best conferences that I have participated in since becoming a member of AAA. Thanks!

Keynote Speaker

Andy Masters, international speaker and award-winning author of *37 Keys to College Success and Life After College* will be this year's featured keynote speaker. Andy has presented hundreds of informative and entertaining programs for faculty, staff, and students, and he will speak about "How to Stress Yourself Out, Be Late for Everything and Die Young."

**August 3-4, 2013
Anaheim, California**

**Register at
<http://aaahq.org/AM2013/CTLAinfo.cfm>**

CTLA Registration (AAA membership req'd)

Conference on Teaching and Learning in Acctg

<http://aaahq.org/AM2013/CTLAinfo.cfm>

August 3 all day and August 4 morning

(12 CPE credits) \$270

This Year's Meeting

The 2013 CTLA will provide **a day-and-a-half of valuable CPE** credit for one low price! Your registration fee includes lunch and a reception on Saturday and breakfast on Sunday.

Sunday afternoon you can register for an Annual Meeting pre-conference workshop or explore the Anaheim area with colleagues.

Annual Meeting

All CTLA attendees will receive an *Insider's Guide* to the Annual Meeting. If you register to attend the Annual Meeting, you can use this guide to help you identify sessions on teaching-related topics held throughout the three days of concurrent sessions.

CTLA Program Outline*

Friday, August 2

5 pm–7 pm Registration

Saturday, August 3

7 am–7:45 am Registration

8 am–8:50 am **Setting the Tone: Welcome and Opening Session**

9 am–11:10 am **Craft of Teaching Concurrent Sessions**

Participants will have the choice of several workshops that are geared toward new and experienced faculty. Topics include using technology in the classroom, best practices in teaching, using case studies, and motivating and facilitating learning. These workshops will provide participants with the opportunity to collaborate with and learn from colleagues.

11:20 am–12:20 pm **Effective Teaching Practices Forum**

Faculty will discuss their specific course best practices during this poster session.

12:20 pm–2:20 pm **Luncheon, Presentation of the 2012 Effective Learning Strategies Awards, and Keynote Speaker Andy Masters**

2:30 pm–5:30 pm **Craft of Teaching Concurrent Sessions, cont'd.**

5:30 pm–7 pm Reception

Sunday, August 4

7 am–7:45 am Breakfast

8 am–12 pm Creating a Signature Pedagogy

On Sunday, participants will be able to attend two 100 minute sessions. These sessions will provide an in-depth look at topics introduced on Saturday. Two themes will be presented: **Teaching with Technology** and **Becoming a Master Teacher**.

Teaching with Technology will focus on cutting-edge technology tools and how to incorporate them in your classroom. Please bring your laptop to participate.

Becoming a Master Teacher will ask participants to think reflectively about their teaching philosophy. A review of best course practices and theories will be discussed.

Goals of the Conference on Teaching and Learning in Accounting include

- **Supporting** and **involving** the community of accounting educators interested in sharing teaching ideas and resources
- **Building the AAACommons** teaching community and resources
- **Providing 12 hours of CPE** over a day and a half for faculty interested in teaching and learning in accounting
- **Creating networking opportunities** for those with shared interests
- **Exploring ideas, issues, and solutions** for supporting teachers and students of accounting
- **Re-energizing accounting faculty** with new ideas and solutions for the classroom



*Schedule subject to change

Annual Meeting Activities

Sunday, August 4, 1 pm–2 pm

Honing the Craft of Teaching: Reflections on the CTLA and Future Plans

Come share your thoughts and ideas for improving CTLA in the future. Additionally, come learn what you can do to become an integral part of the CTLA community.

Monday–Wednesday, August 5–7

If you are registered for the Annual Meeting, use your *Insider's Guide* to find sessions specific to your teaching interests in the program.

How can I register for CTLA?

Registration for CTLA requires AAA membership. Section membership may be selected as a membership add-on. Dues vary by section.

Membership options are

Membership. \$210

For just pennies per day, membership includes all three AAA online journals (*Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*).

Two-Year College Membership.. . . . \$65

Available to any faculty member currently teaching at a two-year college. Includes all three AAA online journals.

Teaching, Learning and Curriculum (TLC) and Two-Year College (TYC) Section memberships may be added for just \$20 for TLC and \$10 for TYC.

Other optional interest sections and hard copy journal options are also available. See <http://aaahq.org/join.cfm> for details.

For questions about the conference and for registration information, please contact Stephanie Glaser at stephanie@aaahq.org.

Register for CTLA at

<http://aaahq.org/AM2013/CTLAinfo.cfm>

For more information about the Annual Meeting visit

<http://aaahq.org/AM2013/index.cfm>



**American
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**Thought Leaders in
Accounting**

AAA Service Project



The AAA is excited to partner with the Community Action Partnership of Orange County for the return of the Service Project at the 2013 Annual Meeting!

What is the Service Project?

This year, we are excited to partner with the Community Action Partnership of Orange County at the Annual Meeting in Anaheim. For more than 48 years, the Community Action Partnership of Orange County has worked to

enhance the quality of life in Orange County by eliminating and preventing the causes and effects of poverty. As part of our meeting, we are each provided with the opportunity to help these youngsters prepare for success in the new school year. Contribute online at <http://aaahq.org/AM2013/service.cfm>

How can I get involved?

Buy a Backpack: For a donation of just \$35, you can help prepare a child for his or her first day of school. All monies donated will be used to purchase school supplies for this year's Service Project. For monetary donations, please see <http://aaahq.org/AM2013/service.cfm> or add it to your Annual Meeting registration.

Donate Supplies: If you prefer to donate supplies, a number of school supplies are needed, including binders, folders, pens, and pencils. You can purchase your own supplies and bring them with you to drop off at the Service Project Donation Station at the Hilton Anaheim Hotel. For a complete list of needed school supplies, please visit: <http://aaahq.org/AM2013/service.cfm>

Volunteer Time: If you would like to help stuff the backpacks with supplies, we invite you to stop by the Service Project assembly area on Monday, Tuesday, or Wednesday. If your time is limited, you are welcome to stop by to complete a personalized message of encouragement for the students.

Spread the Word: Due to the generous support of Ernst & Young and members like you, last year we were able to provide over 500 backpacks to The Backpack Project, Inc., a charity in the Washington, DC-area serving children in the metropolitan area.

Together, let's help make a difference in the lives of children in the Anaheim area.

18th Annual Ethics Research Symposium

Do accounting ethics inspire you? If so, then the 18th Annual Ethics Research Symposium is for you!

The Symposium is sponsored by the Public Interest Section and the Professionalism & Ethics Committee of the American Accounting Association. All AAA section members are invited to attend the Symposium on August 4, 2013, immediately preceding the AAA Annual Meeting in Anaheim, California. The Symposium encourages thoughtful research on the ethical applications of teaching, practice, and/or business that ultimately benefits the individual, government, or society. Accordingly, we challenge researchers in the mainstream accounting areas to identify and address the ethical implications of their research. (Mainstream accounting areas include, but are not limited to, financial, managerial, auditing, taxation, AIS, public interest, international, government, and nonprofit as well as teaching and education.) The Symposium will recognize and award research in the following categories: the Best Research Paper, the Best Innovation for Teaching, the Best Paper by a current doctoral student, and the Best Paper by a recent graduate (graduation from a doctoral program must have occurred within the last three years). Additional networking opportunities are also available at our presymposium reception at 7:00 pm on Saturday, August 3. Special attention will be given to all doctoral students who attend. More information about the Symposium can be found at <http://aaahq.org/PublicInterest/ethics.cfm>.

Questions concerning the Symposium can be sent to Lori Fuller (lfuller@wcupa.edu) and Tara Shawver (tarashawver@kings.edu).



2013 Annual Meeting Event Locations

The 2013 Annual Meeting will be held at the Hilton Anaheim and Anaheim Marriott. Events are scheduled as follows:

Hilton

Meeting Registration
Exhibits
Pre-Conference Workshops & Symposia
Career Fair
Sunday Early Bird Reception
Monday Welcome Reception
Tuesday and Wednesday Plenary Sessions
Tuesday and Wednesday Luncheons
Effective Learning Strategies, Emerging & Innovative Research, Research Interaction Sessions

Marriott

Pre-Conference Workshops & Symposia
Conference on Teaching & Learning in Accounting Ethics Symposium
Career Center

NOTE: Meeting materials and credentials may be picked up at the AAA Registration Desk in the Hilton Anaheim.



WOW 2013: Accounting with the Angels

TLC and KPMG are hosting the fourth annual WOW event on Tuesday evening, August 6, 2013, at Angels Stadium in Anaheim. Here are our current plans:

5:15 pm: Buses to baseball park leave Anaheim Marriott

5:30 pm: Buses arrive at Angels stadium

5:30–7:00 pm: Ballpark food & Sports Accounting Program in private room

7:05 pm: Ballgame: Los Angeles Angels vs. Texas Rangers

Postgame: Buses leave stadium for hotels

Seating: Third base field box

Home Run Buffet: Popcorn and peanuts, Angus beef hamburgers and all-beef hot dogs, cookies and brownies (in the Music Garden and Home Plate Club)

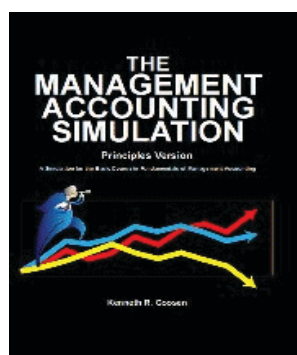
Beer, wine, bottled water, and assorted Pepsi soft drinks

Thanks to KPMG and TLC, WOW tickets are still \$60 each and include transportation, food, program, and a baseball game ticket. Please join us for a great night at the ballpark!



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The Management/Accounting Simulation: 4th Edition is ideal for Management Accounting courses at the junior and senior level and for MBA accounting courses. This simulation requires students to make marketing, production, and financial decisions. Decision-making is greatly enhanced when appropriate management accounting tools are used. This simulation is more advanced than the principles version and allows for more use of management accounting tools such as incremental analysis, capital budgeting, ROI analysis, segmental contribution reporting, and variance analysis.



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Become a registered user by using one of the four following methods:

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- Go to www.accounting-simulations.com and register on-line
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- Call Micro Business Publications, Inc. at 501 224 8708

AAA Membership Dues

Annual Meeting registration requires membership dues in the American Accounting Association for September 2013 – August 2014 be paid for all attendees.

Membership dues include access to all three online journals (*The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*) through the Digital Library.

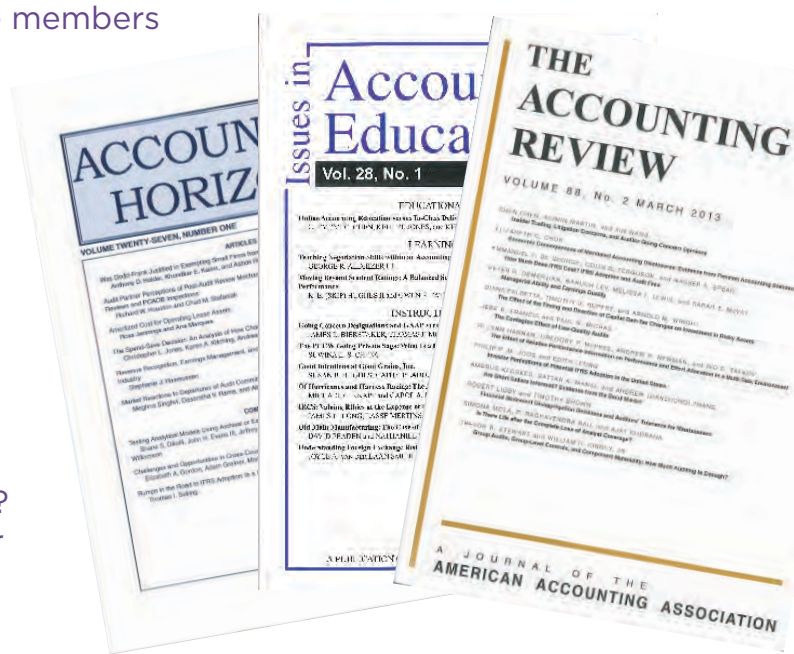
All members, including students, may choose to add a print subscription of AAA journal(s) for an additional cost: *The Accounting Review* – \$45, *Accounting Horizons* – \$25, *Issues in Accounting Education* – \$25.

Members have the opportunity to join any of our 16 Sections. For more information on Sections, please visit <http://aaahq.org/srg.cfm>.

Full, Two-Year College, and Life members may also subscribe to hard copies of many section journals. Prices vary and section membership is required.

Membership also allows you access to the AAACommons, our innovative resource, networking, and peer-review platform, and the AAA Career Center.

Questions about membership? Contact our Member & Leader Services Team at 941.921.7747 or info@aaahq.org.



Luncheon Tickets

Meeting attendees will have the opportunity to select a Tuesday or Wednesday luncheon ticket on the Annual Meeting registration form. One luncheon ticket is included with each



meeting registration. Tickets are assigned on a first-come, first-served basis, so remember to register early. Guest tickets will also be available for purchase at the on-site ticket counter on a space-available basis.

Reminder: Special meal ticket requests, including gluten-free, vegan, and vegetarian meal options, must be ordered in advance on the Annual Meeting registration form.

Need other ideas for lunch or dinner? Check out <http://anaheimoc.org/where-to-eat>.

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Registration

Annual Meeting Registration Fee Includes

- Name Badge
- Exhibit Hall Admission
- Career Fair Admission
- Program
- Quick Reference Card
- List of Registrants
- Admission to Plenaries, Panels, and Research Sessions
- One Ticket to the Tuesday **or** Wednesday Luncheon
- Sunday Evening Early Bird Reception
- Monday Evening Welcome Reception
- Refreshment Breaks
- Cyber Café Admission
- Career Center Admission

Guest Registration

A \$60 guest registration fee is required for guests 12 and older. Accounting faculty and students are NOT eligible to register as guests. Paid guests must be listed on the registration form.

Guest Registration Fee Includes

- Name Badge (required for admission to events and activities)
- Exhibit Hall Admission
- Career Fair Admission
- Sunday Evening Early Bird Reception
- Monday Evening Welcome Reception
- Refreshment Breaks
- Cyber Café Admission

The guest badge does NOT include admission to the Career Center, plenaries, panel sessions, research sessions, or workshops and symposia.

Registration Deadline: June 18, 2013

Registrations received after 11:59 pm EDT on June 18 will incur a \$50 late fee.

Pre-registration closes at 4:00 pm EDT on July 17. There will be a \$100 late fee on all registrations received after July 17.

Register Online

You can register online at <http://aaahq.org/AM2013/registration.cfm> until 4:00 pm EDT July 17, 2013.

Register by Mail or Fax

Download and print your registration form at <http://aaahq.org/AM2013/registration.cfm>.

If faxing your registration, you may send it to 941.923.4093 until 4:00 pm EDT July 17, 2013.

If mailing your registration, please send it to American Accounting Association, 5717 Bessie Drive, Sarasota, FL 34233-2399

If you mail or fax a registration form to AAA that was previously submitted, please indicate so on the form.

Payment Options

The AAA accepts American Express, MasterCard, and Visa. Checks payable to the American Accounting Association are also accepted.

On-Site Registration

On-site registration will include a \$100 late fee and will be available starting Friday evening, August 2, at the AAA Registration Desk in the Hilton Anaheim Hotel.

Registration Changes

All registration inquiries and change requests should be submitted to AAA Member Services at info@aaahq.org or by using the change/add-on form posted at <http://aaahq.org/AM2013/2013RegAdditionForm.pdf>. After July 17, any registration changes should be made on-site at the AAA Registration Desk in the Hilton Anaheim Hotel. Ticket changes will be accommodated based on availability.

Cancellation Policy

All registration cancellations and refund requests must be made in writing by July 17, 2013 to info@aaahq.org. A refund of the conference fee, minus a \$75 administrative fee, will be given for cancellations received by July 17. After July 17, no refunds will be given.

Registration Fees & Forms

Looking for your Annual Meeting registration form? The registration forms are posted at <http://aaahq.org/AM2013/registration.cfm>. You can choose to register online, by fax, or by mail.

Registration Fees (including AAA membership dues) start at
Full Member: \$620 Student Member: \$245 Two-Year College Member: \$475 Life Member: \$440

Can't print the registration form? Please call Pat Stein at 941.556.4102 for assistance or send an email to pat@aaahq.org.

Meeting at a Glance*

Friday, August 2, 2013

5:00 pm–7:00 pm Registration

Saturday, August 3, 2013

7:00 am–6:00 pm Registration

8:00 am–5:00 pm Pre-Conference Workshops

8:00 am–5:30 pm **Conference on Teaching and Learning in Accounting (CTLA)**

Sunday, August 4, 2013

7:00 am–7:00 pm Registration

8:00 am–12:00 pm **CTLA**

8:00 am–5:00 pm Pre-Conference Workshops

9:00 am–3:00 pm Career Center (Interview Hall)

12:00 pm–1:00 pm Accounting Exemplar Award Luncheon (ticket req'd)

3:00 pm–7:00 pm Exhibits

4:30 pm–7:00 pm Career Fair

5:30 pm–7:00 pm Early Bird Reception / Dinner On Your Own

Monday, August 5, 2013

6:45 am–8:15 am Section Breakfast with Business Meeting (TLC; ticket req'd)

7:00 am–5:00 pm Registration

7:30 am–12:15 pm Exhibits

8:00 am–6:00 pm Career Center

8:30 am–9:45 am **Opening Plenary Session**
Speaker: Jeffrey Selingo

9:45 am–11:00 am Effective Learning Strategies Research Interaction Forum

10:15 am–11:45 am Concurrent Sessions
Section Business Meetings (ATA, FARS)

12:00 pm–1:45 pm Section Luncheons (ATA, AUD, FARS, GNP; ticket req'd)
Section Luncheons with Business Meetings (MAS, TYC, IAS; ticket req'd)

1:30 pm–5:00 pm Exhibits

2:00 pm–3:30 pm Concurrent Sessions

2:00 pm–3:30 pm Section Business Meetings (GNP, SET)

3:00 pm–4:30 pm Research Interaction Forum
Effective Learning Strategies

4:00 pm–5:30 pm Concurrent Sessions
Section Business Meeting (PI)

6:30 pm–8:00 pm Welcome Reception / Dinner On Your Own

Tuesday, August 6, 2013

6:45 am–8:15 am Section Breakfasts with Business Meetings (GI&WB, IS; ticket req'd)

7:30 am–12:15 pm Exhibits

8:00 am–6:00 pm Career Center

8:00 am–5:00 pm Registration

8:30 am–9:45 am **Tuesday Morning Plenary**
Session Speakers: Gregg Gordon, Judy Luther, and Presidential Scholar Michael Jensen

9:45 am–11:00 am Emerging and Innovative Research Research Interaction Forum

10:15 am–11:45 am Concurrent Sessions
New Scholars Concurrent Session

12:00 pm–1:45 pm **Luncheon Speaker (ticket req'd):**
TBD

1:30 pm–5:00 pm Exhibits

2:00 pm–3:30 pm Concurrent Sessions

3:00 pm–4:30 pm Effective Learning Strategies Research Interaction Forum

4:00 pm–5:30 pm AAA Business Meeting
Concurrent Sessions

6:00 pm–9:30 pm TLC WOW Event / Dinner On Your Own

Wednesday, August 7, 2013

6:45 am–8:15 am Section Breakfasts with Business Meetings (DIV, FIAS; ticket req'd)

8:00 am–11:00 am Career Center

8:00 am–2:00 pm Registration

8:30 am–9:45 am **Wednesday Plenary Session**
Speakers: Adrian Sannier, Brian Bushee, and Presidential Scholar Michael Jensen

9:45 am–11:00 am Effective Learning Strategies Research Interaction Forum

10:15 am–11:45 am Concurrent Sessions

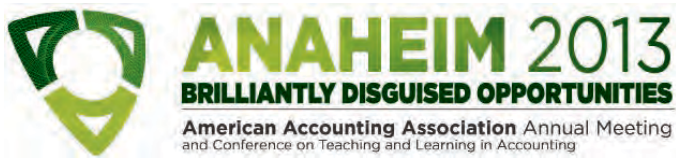
12:00 pm–1:45 pm **Luncheon Speaker (ticket req'd):**
Mary Barth, President-Elect

2:00 pm–3:30 pm Concurrent Sessions

4:00 pm–5:30 pm Concurrent Sessions

5:30 pm–6:00 pm Refreshments and Raffle Drawing

***Schedule subject to change**



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Looking for your Annual Meeting registration form?

The registration forms are posted at <http://aaahq.org/AM2013/registration.cfm>.

You can choose to register online, by fax, or by mail.

- Register online with your American Express, MasterCard, or Visa.
- Fax your registration form with a credit card number to 941.923.4093.
- Mail your registration form with a check payable to the American Accounting Association.

Can't print the registration form? Please call Pat Stein at 941.556.4102 for assistance or send an email to pat@aaahq.org.