

# ACCOUNTING EDUCATION NEWS

The Newsletter of the American Accounting Association



Volume 38 Issue 4 • Co-Editors Kevin Stocks & Tracey E. Sutherland

## 2010 Fall Issue

2011 Annual Meeting Call for Submissions  
*Engage to Make a Difference*

Call for Nominations  
Editor, *Accounting Horizons*

Pathways Commission Update

Call for Nominees for AAA Offices 2011 - 2012

Sponsor Your Ph.D. Students' AAA Membership

Invitation to Volunteer for 2011 - 2012

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# In This Issue Fall 2010

## 3 President's Letter

*by Kevin Stocks*

AAA President Kevin Stocks encourages AAA members to engage to make a difference.

## 5 2011 Annual Meeting Call for Submissions

Find details about the Call for Submissions for the 2011 Annual Meeting in Denver, Colorado.

## 6 2010 Annual Meeting Award Highlights

Highlights of the Annual Meeting, including winners of the nine AAA awards.

## 11 Pathways Commission Update

Learn more about the newly formed joint commission to consider the future of the accounting profession.

## 14 A Few Words...

*by Tracey Sutherland, AAA Executive Director*

## 16 Faculty Development Update

*by Gail Hoover King and Tracey Sutherland*

This issue's Faculty Development Update is written by 2010 CTLA Co-Chairs Susan Crosson and Cassy Budd and is your chance to learn more about upcoming CTLA happenings at the 2010 - 2011 Regional Meetings.

## 22 Call for Nominations: Editor, *Accounting Horizons*

Take this opportunity to nominate a colleague as the next editor of *Accounting Horizons*.

## 22 Volunteer for a Committee

Consider getting involved with the AAA by volunteering for a committee in 2011 - 2012.

## Have you been to the AAACommons?

Sign on to the AAACommons at <http://aaacommons.org> and you'll see up updates on the proposed By-Laws revisions, the Pathways Commission, Annual Meeting speaker videos, and much more. *Forgot your username or password for the AAACommons?* Go to <http://aaacommons.org>, click Sign On and follow the link to retrieve your user information.

# Engage to Make a Difference



Kevin Stocks  
AAA President

What a wonderful time to be involved in accounting education. In this time of tremendous challenge, we have an opportunity to get involved and to make a difference. The role of the AAA as an organization and each of us as members is to be thought leaders. If we choose, each of us can make an impact in the future of accounting and

accounting education.

We recently experienced an exciting Annual Meeting in San Francisco. Videos of the plenary speakers are posted on the AAACommons. These include Robert Bunting, President of IFAC, speaking on accounting education in a global environment; James Kroeker, Chief Accountant of the SEC, speaking on current developments in the SEC; Betsy Rafael, VP and Corporate Controller at Apple, speaking on the future of accounting; and Robert Kaplan, the 2010 Presidential Scholar for Harvard University addressing the question of what a young scholar coming into accounting today can do to make a difference. I congratulate Nancy Bagranoff and program chair, Ajay Adhikari, and all involved in organizing such an outstanding meeting.

There are a number of initiatives underway at the AAA. Perhaps the most visible is the new branding effort. This past Spring a review of all the websites and materials distributed through the AAA revealed no consistent pattern or brand identity. The objective of establishing a unified brand is to enhance the identity and influence of the AAA. A member task force worked with marketing professionals to design a new logo and a branding plan for the AAA. Introduced at the Annual Meeting, this effort is proceeding with member teams to look at the branding issues related to Sections and Regions, journals, and to the AAA website and AAACommons. Watch for more development as this effort progresses.

The Pathways Commission is an independent organization sponsored by the AAA and the AICPA. The objective of the Pathways Commission is to study the future structure and content of accounting education. The commission has established supply chain teams to address different sections of the accounting education process and they have

begun their efforts. Member involvement and input is encouraged. Visit the Pathways home page which is located on the AAACommons at [pathwayscommission.org](http://pathwayscommission.org) for more information.

The AAA continues to gather and prepare data for membership use. A digital directory of accounting programs and individual faculty is nearing completion. Information on program structure with other program data is being compiled. Reports and past publications of the AAA are being digitized and will soon be available. Watch for announcements regarding the availability of these items in the next few months.

The AAA has engaged a professional from the communications field to promote articles from all AAA journals to media outlets. This individual is reading the publications of the AAA and then working with authors to provide materials to the media to promote these articles and the AAA. Although this effort has just begun, those involved have found it very effective in getting accounting research into the mainstream media.

A major effort to consider changes to the AAA by-laws has been underway. The process has involved a task force preparing suggested changes, the AAA Executive Committee and the AAA Council providing input, town hall meetings at the Annual Meeting in San Francisco and open discussions on the AAACommons. All input will be considered by the task force and then reviewed by the Executive Committee and Council prior to any proposal being presented to the membership for a vote. Revising by-laws is never an easy or quick process. I appreciate all who have been and will be involved in the process.

Although we as the AAA are making significant progress on a number of issues, there are many

Cont'd on page 4

## 2011 Annual Meeting... *Save the Date!*

On August 6 - 10, 2011, the American Accounting Association will hold its Annual Meeting in Denver, Colorado. The theme of the 2011 meeting is "Engage to Make a Difference." Be sure to check the AAA website often as new information about the Annual Meeting will be posted weekly at: <http://aaahq.org>. See page 5 for Annual Meeting paper and panel submission information.

## Engage to Make a Difference, cont'd.

challenges facing accounting education. One is the issue of what to teach in the classroom. Do we teach US GAAP or IFRS, or both? Do we focus on technical knowledge or professional skills? How much systems education should be included in our programs? These and a myriad of other questions regarding the content and focus of each of our programs need our constant consideration.

Another issue is the various geographical standards for our graduates who are joining the profession. The standards of the IASB are different from those in the US. However, even in the US the standards for CPA licensing vary by state. The different education standards for entering the profession is an issue to consider.

The question of the value and need of a four-year accounting program versus a five-year program continues to be an issue, especially in light of little if any difference in salary offers being given by the large firms. As budget problems continue for both universities and individuals, this will continue to be an issue of concern.

For several years there has been concern over the number of new academically trained accounting faculty. With an aging professorate, the supply of new accounting academics has not kept pace with the demand. In some topical areas, tax and information systems being most frequently mentioned, this shortage is becoming acute. Addressing this concern in a time of budget cuts and in the face of competing alternatives is a challenge.

As a member organization, we each have the opportunity to get involved in our own way to address these concerns and the many others that face accounting education today. Together through our individual efforts we can collectively make all the difference. ■

## Call for Nominations Management Accounting Section 2011 Dissertation Award

The AAA Management Accounting Section is pleased to announce its 2011 Dissertation Award competition. The purpose of this competition is to recognize outstanding dissertation research in the field of management accounting. The award is generously sponsored by the Institute of Management Accountants (IMA). The winner will be honored with a cash award of \$1,000, and the runner-up will receive \$250. Both the winner and the runner-up will receive a plaque at the Management Accounting Section Business Luncheon of the AAA Annual Meeting in Denver in August 2011.

An entry may be nominated by either the student who authored the dissertation, or one or more members of the dissertation committee. The entry may NOT be simultaneously submitted to other dissertation competitions sponsored by other sections of the American Accounting Association. All entries must include a letter from the dissertation chairperson stating that the dissertation has been completed and accepted by the degree-granting institution between January 1 and December 31, 2010; that is, the 2011 award recipient must have completed his/her dissertation during 2010.

An electronic copy of the dissertation or a solo-authored working paper from the dissertation should be emailed to the Chair of the Dissertation Award committee. While the committee would prefer working paper submissions, no advantage will be given to submissions in that form.

Please ensure that all materials are received by the Chair of the Dissertation Award selection committee Ana Albuquerque (email: [albuquerque@bu.edu](mailto:albuquerque@bu.edu)) by March 1, 2011.

## New Award for 2011: AAA/Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education

The AAA/Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education Committee is currently accepting nominations for the 2011 AAA/Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education. Up to five awards will be awarded to third or fourth year PhD students conducting innovative research in any area of accounting. To view the award criteria visit <http://aaahq.org/awards/GTDocDiss.htm>. Each winner will receive \$5,000 to be presented at the AAA Annual Meeting and the winners will be publicized in a full-page ad in the September issue of *The Accounting Review* for that given year. Nominations should be submitted by January 31, 2011 to the Chair of the AAA/Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education Committee (Professor John Christensen) at [jcn@sam.sdu.dk](mailto:jcn@sam.sdu.dk). Additional information can be found at <http://aaahq.org/awards.cfm>. ■



# DENVER 2011

## ENGAGE TO MAKE A DIFFERENCE

American Accounting Association Annual Meeting

## Call for Submissions

### Submission Deadline: January 5, 2011

#### Engage to Make a Difference

The theme for our 2011 Annual Meeting is “Engage to Make a Difference.” This theme builds on the AAA strategic vision of thought leadership. Striving for thought leadership through our research, teaching, involvement in practice, and standard setting works best when we are all engaged and participating. Individually, no one can be engaged in all areas and issues. However, each member of the AAA can be involved in providing thought leadership in their teaching, or in their research, or in working with the profession and the myriad of local, regional, national or international regulators and standard setters. The 2011 AAA Annual Meeting will celebrate and highlight the difference we can make when we are actively engaged in our profession.

On August 6-10, 2011, the American Accounting Association (AAA) will hold its Annual Meeting in Denver, Colorado. The Program Advisory Committee invites academic and practitioner members from around the globe to submit completed research papers and proposals for a variety of concurrent sessions. Submissions are being accepted online and must be received by 11:59 pm EST on Wednesday January 5, 2011, to be considered for inclusion in the program. There is no submission fee. **All submissions must be completed electronically at <http://aaahq.org/AM2011/submit.cfm>.**

Submissions can be made in any of the following areas. For accepted submissions, all participants (presenters, panelists, moderators, and discussants) will be required to register for the meeting and pay registration fees.

#### Concurrent Paper and Research Forum Sessions

Submissions are made by section/topic area. Submissions to any section that are deemed to be within the purview of another section category will be redirected to the more appropriate section for review.

#### Concurrent Panel Sessions

Submissions are made by section/topic area. Submitters are responsible for populating the panel, extending invitations, and hosting participants, as appropriate.

#### Emerging and Innovative Research Sessions

These sessions are intended to highlight promising emerging and innovative research ideas. Authors will submit a short abstract of three to four pages that describes their work in progress or a planned session that will bring ideas currently outside accounting to the attention of accounting scholars.

#### New Scholar Concurrent Sessions

New Scholar Concurrent Sessions provide junior faculty members constructive feedback on their research prior to submission. Submitted papers in this category are peer reviewed. Senior researchers in each area will critique papers accepted for the New Scholar Concurrent Sessions and provide feedback in small interactive sessions with authors.

#### Effective Learning Strategies Sessions

These sessions offer an interactive format for presenters to have an intimate forum for exchange of ideas and resources that support learning in accounting.

#### Continuing Professional Education (CPE) Sessions

These sessions comprise full- and half-day workshops, providing opportunities for in-depth attention and study of more complex issues and topics.

#### The Conference on Teaching and Learning in Accounting (CTLA)

This conference is designed for new and experienced faculty looking for opportunities to refine their teaching talents and perfect their craft in teaching accounting.

**Volunteers:** Consistent with the conference theme, the Program Advisory Committee strongly encourages all members to consider volunteering to serve as reviewers, paper discussants, and session moderators. If you are submitting a paper or proposal for the 2011 Annual Meeting, please consider “giving back” to the community by volunteering to serve in one or more of these roles. ■

# 2010 Award Winners



## **Gary John Previts receives AAA, PricewaterhouseCoopers Foundation-sponsored 2010 Outstanding Accounting Educator Award**

Congratulations to Gary John Previts, recipient of the Outstanding Accounting Educator Award. This AAA award, which is sponsored by the PricewaterhouseCoopers Foundation, was presented to Professor Previts in the form of a plaque, citation, and a \$5,000 prize – in addition to a \$5,000 donation given to the AAA which will be used according to Professor Previts' wishes – on August 3 at the 2010 AAA Annual Meeting.

**Gary John Previts** is the E. Mandell de Windt Professor, and Chair of the Accountancy Department in the Weatherhead School of Management, Case Western Reserve University. He has been a member of the American Accounting Association for more than thirty years, serving as chair of several Committees and Task Forces. With Barbara Merino, he is a co-author of *A History of Accountancy in the United States* and is editor of *Research in Accounting Regulation*. He has served as a member of the American Institute of CPAs (AICPA) Board of Directors and conducted research for the AICPA Special Committee on Financial Reporting (Jenkins) and the Financial Accounting Standards Board's (FASB) Business Reporting Research Project. He is a member of the Accountability Advisory Council of the U. S. Government Accountability Office and of the Advisory Council of the Public Company Accounting Oversight Board. A Past President of the American Accounting Association, during 2007-08 Previts served as a member of the Advisory Committee on the Auditing Profession of the U.S. Department of the Treasury and chaired the subcommittee on Human Capital. In October 2007 he received the AICPA's Gold Medal.

The general criteria for the Outstanding Accounting Educator Award are based on contributions to accounting education from scholarly endeavors in teaching and research over a sustained period of time. More information about this award is available online at <http://aaahq.org/awards/nominat4.htm>. ■



## **Lian Fen Lee receives AAA 2010 Competitive Manuscript Award**

The American Accounting Association (AAA) congratulates Lian Fen Lee, recipient of the Competitive Manuscript Award for her manuscript, "Incentives to Inflate Reported Cash from Operations Using Classification and Timing." This AAA award was presented to Professor Lee in the form of a plaque on August 3 at the 2010 Annual Meeting.

**Lian Fen Lee** teaches at Boston College's Carroll School of Management. She received her Ph.D. from the University of Michigan, where Professor Russell Lundholm served as her chair. During her doctoral studies, she was one of ten students across the country to be awarded the Deloitte Foundation's Doctoral Fellowship. Her research interests include the interplay between managerial incentives and financial reporting choices, and understanding market participants' use of accounting information. A native of Singapore, she was admitted into the country's Gifted Education Program and received a Bachelor of Accountancy with First Class Honors at Nanyang Technological University, where she received the Ernst & Young Gold Medal and the Lee Fook Hong Prize in Taxation for academic excellence. After earning her undergraduate degree, she worked in the tax practice of Ernst & Young, and as a lecturer in accounting at Singapore Management University.

The Competitive Manuscript Award was created to encourage research among AAA members and associate members who have earned their Ph.D. within the past five years. The winner is chosen annually in a blind review by the AAA Competitive Manuscript Award Committee. More information about this award is available online at <http://aaahq.org/awards/award5.htm>. ■



**Susan V. Crosson receives 2010 AAA Outstanding Service Award**

The American Accounting Association (AAA) is very proud to congratulate Susan Crosson, recipient of the 2010 AAA Outstanding Service Award. This AAA award, which may be awarded at any time by the Executive Committee, was presented to Professor Crosson in the form of a plaque on August 3 at the 2010 AAA Annual Meeting in San Francisco.

**Susan V. Crosson** is Professor and Accounting Coordinator at Santa Fe College in Gainesville, FL. Susan is known for her innovative application of pedagogical strategies, as evidenced by over 2.3 million views and 5,000 subscribers to her YouTube videos. She has received several awards including a Lifetime Achievement Award from the Two-Year College Section of AAA and the Florida Association of Community Colleges Professor of the Year Award for Instructional Excellence. Susan previously served as Co-Chair of the Conference on Teaching and Learning in Accounting and Chair of the 2010 Annual Meeting Teaching and Learning Events Team. She has served the AAA as Vice President for Sections and Regions, Council Member-at-large, Chairperson of the Membership Committee, and Chairperson of the Two-Year College Section. She has served on the AICPA Pre-certification Education Executive Committee and is a long-serving member of the Florida Institute of CPAs Education committees.

The Outstanding Service Award recognizes outstanding services to the Association other than educational and research contributions. The prestigious award is intended only for rare events or milestones achieved. More information about this award is available online at <http://aaahq.org/awards/award7.htm>. ■



**Baber and Gore receive AAA, Deloitte Foundation-sponsored 2010 Wildman Medal Award**

Congratulations to William R. Baber and Angela K. Gore, recipients of the Wildman Medal Award, for their paper, "Consequences of GAAP Disclosure Regulation: Evidence from Municipal Debt Issues," published in the May 2008 issue of *The Accounting Review*. This AAA award, which is sponsored by the Deloitte Foundation, was presented to the paper's authors in the form of a medal and a monetary prize on August 3 at the 2010 Annual Meeting.

**William R. Baber** is a Robert E. McDonough Professor at Georgetown University's McDonough School of Business. He has thirty years of experience teaching both financial and managerial accounting at Columbia, George Washington, and Georgetown. Prior to entering academics, he worked as an auditor and a consultant with Arthur Young & Company (now Ernst & Young) in Washington, DC. His research is published in a number of academic journals, including *The Accounting Review*, *Journal of Accounting Research*, and the *Journal of Accounting and Public Policy*. Baber has served on the editorial boards of numerous journals, and is now serving as the inaugural editor of the *Journal of Governmental and Nonprofit Accounting*.

**Angela K. Gore** is an assistant professor of accounting at George Washington University's School of Business. Prior to her career in academics, she was a practicing CPA, and an auditor for Arthur Young & Company (now Ernst & Young). The recipient of several teaching awards, Angela has taught at both the University of Oregon and the State University of New York at Buffalo. She has published in *The Accounting Review*, and the *Journal of Accounting and Public Policy*, and currently serves as an editorial board member of the *Journal of Governmental and Nonprofit Accounting*.

The Wildman Medal Award was founded in 1978 to commemorate John Wildman and to encourage research relevant to the professional practice of accounting. More information about this award is available online at <http://aaahq.org/awards/award1>. ■

# 2010 Award Winners



## **Beasley, Dechow, Sloan, & Hutton receive AAA 2010 Distinguished Contribution to Accounting Literature Award**

The 2010 Distinguished Contribution to Accounting Literature Award was given to Mark Beasley for his work “An Empirical Analysis of the Relation Between the Board of Director Composition and Financial Statement Fraud” and to Patricia Dechow, Richard Sloan and Amy Hutton for their work “Causes and Consequences of Earnings Manipulations: An Analysis of Firms Subject to Enforcement Actions by the SEC.” This AAA award was presented to Professors Beasley, Dechow, Sloan and Hutton in the form of a plaque and a monetary prize for each recipient on August 3 at the 2010 Annual Meeting.

**Mark S. Beasley** is the Deloitte Professor of Enterprise Risk Management at North Carolina State University. He is a past recipient of the AAA’s Competitive Manuscript Award and the Auditing Section’s Notable Contributions to the Auditing Literature Award.

**Patricia M. Dechow** is the Donald H. and Ruth F. Seiler Professor of Public Accounting at the Haas School of Business, University of California, Berkeley. Her research has been published *The Accounting Review*, and *Contemporary Accounting Research*.

**Richard G. Sloan** is the L. H. Penney Professor of Accounting at The University of California, Berkeley’s Haas School of Business. Sloan is widely recognized and has received numerous awards for his research on earnings quality.

**Amy Hutton** is a Professor at the Carroll School of Management, Boston College. She has published in the *Journal of Accounting and Economics*, and *The Accounting Review*.

The Distinguished Contribution to Accounting Literature Award was created to recognize accounting research of exceptional merit that has significantly impacted the discipline over a period of at least five years. ■



## **Goldwater receives AAA, Ernst & Young-sponsored 2010 Innovation in Accounting Education Award**

The 2010 Innovation in Accounting Education Award was given to Paul Goldwater for his work entitled, “Practice4Performance: A Course-Management and Learning System.” This AAA award, which is sponsored by the Ernst & Young Foundation, was presented to Professor Goldwater in the form of a plaque and a monetary prize on August 4 at the 2010 Annual Meeting.

**Paul Goldwater** is currently an associate professor of accounting, teaching cost and management accounting topics at the undergraduate and graduate levels. His research over the past 20 years has focused on knowledge acquisition, student motivation and effort by leveraging the power of technology. He has numerous coauthored publications and conference presentations both nationally and internationally. He won the Jim Bulloch Award for Innovations in Management Accounting Education award in 2008.

The annual Innovation in Accounting Education Award is intended to encourage innovation and improvement in accounting education, and submissions are judged by their innovation, demonstrated educational benefits, and adaptability by other academic institutions or to other situations. More information about this award is available online at <http://aaahq.org/awards/award6.htm>. ■

## **Member Information Update**

From time to time we send out a mass email regarding membership or by-laws updates. In order for you to receive this important information, we need your current and accurate email address. Please help us maintain correct member contact information. Update your information online now at: <http://aaahq.org/membership/address.cfm>.



**Hail and Leuz receive AAA, AICPA-sponsored 2010 Notable Contributions to Accounting Literature Award**

Congratulations to Luzi Hail and Christian Leuz, recipients of the Notable Contributions to Accounting Literature Award for their article, "International Differences in the Cost of Equity Capital: Do Legal Institutions and Securities Regulation Matter?" This AAA award, which is sponsored by the American Institute of Certified Public Accountants (AICPA), was presented in the form of a plaque for each recipient and a \$2,500 prize on August 4 at the 2010 Annual Meeting.

**Luzi Hail** joined the Accounting Group at the Wharton School of the University of Pennsylvania in 2004 as a Visiting Scholar and Lecturer and is now an Assistant Professor for Accounting. His research has been published in *The Accounting Review*, the *Journal of Accounting Research*, the *Journal of Financial Economics* and the *Review of Accounting Studies*. He has also worked for Credit Suisse and the Union Bank of Switzerland in the Accounting & Control Group and the Asset & Liability Management Department.

**Christian Leuz** is the Joseph Sondheimer Professor of International Economics, Finance and Accounting and a Neubauer Family Faculty Fellow at the University of Chicago Booth School of Business. He is also a Co-Director of the Initiative on Global Markets, and a Research Associate at the National Bureau of Economic Research. His recent publications have appeared in the *Journal of Accounting Research*, and the *Journal of Financial Economics*. He is currently an associate editor for the *Journal of Accounting and Economics*.

The Notable Contributions to Accounting Literature Award is given annually to that work which has withstood a rigorous process of screening and scrutiny based on certain criteria, such as originality, breadth of potential interest, soundness of methodology, and potential impact on accounting education. More information about this award is available online at <http://aaahq.org/awards/nominat3.htm>. ■



**Moehrle, Anderson, Ayres, Bolt-Lee, Debreceeny, Dugan, Hogan, Maher, and Plummer receive AAA 2010 Accounting Horizons Best Paper Award**

Congratulations to Stephen Moehrle, Kristen Anderson, Frances Ayres, Cynthia Bolt-Lee, Roger Debreceeny, Mike Dugan, Chris Hogan, Michael Maher, and Elizabeth Plummer, recipients of the *Accounting Horizons* Best Paper Award for their article, "The Impact of Academic Accounting Research on Professional Practice: An Analysis by the AAA Research Impact Task Force." This AAA award was presented to the members of the AAA Research Impact Task Force in the form of a plaque and a \$2,500 prize on August 4 at the 2010 Annual Meeting.

"The Impact of Academic Accounting Research on Professional Practice" was authored by the AAA's Research Impact Task Force, which was chaired by Steve Moehrle, who serves as the Leadership Council Distinguished Scholar in Accounting at the University of Missouri–St. Louis. The charge of the task force was to investigate and profile the impact of academic research on accounting practice. The task force found that academic accounting research has had a significant effect on all areas of practice.

The paper was written by subcommittees of experts in the research paradigms profiled: Auditing (Cynthia Bolt-Lee and Chris Hogan); Financial Accounting (Kirsten Anderson, Michael Dugan, and Steve Moehrle); Information Systems (Roger Debreceeny); Managerial (Michael Maher); and Taxation (Frances Ayres and Elizabeth Plummer).

The *Accounting Horizons* Best Paper Award is presented to the best paper published each calendar year. The award winner is selected by online voting open to all *Accounting Horizons* subscribing members of the American Accounting Association. More information about this award is available online at [http://aaahq.org/awards/AH\\_ISSBestPaper.htm](http://aaahq.org/awards/AH_ISSBestPaper.htm). ■

# 2010 Award Winners



**Fogarty and Liao receive 2010 *Issues in Accounting Education* Best Paper Award**

Congratulations to Timothy Fogarty and Chih-Hsien Liao, recipients of the *Issues in Accounting Education* Best Paper Award for their paper, "Blessed Are the Gatekeepers: A Longitudinal Study of the Editorial Boards of *The Accounting Review*." This AAA award was presented to Professors Fogarty and Liao in the form of a plaque and a \$2,500 prize on August 4 at the 2010 AAA Annual Meeting.

**Timothy J. Fogarty** is a professor in the Accountancy Department at the Weatherhead School of Management, Case Western Reserve University since 1989. Before coming to Case Western, he taught at Pennsylvania State University and North Carolina A&T State University. He serves on the editorial boards of over twenty accounting and management journals. He has served as President of the Teaching and Curriculum Section, the Public Interest Section and the Accounting, Behavior and Organizations Sections. In 2008, he organized the AAA's Doctoral Consortium. He has worked on research and educational projects for the Financial Executives Research Foundation, ACT and the AICPA. He was heavily involved with the design of the current CPA examination. He served as Accountancy department chair for six years and Associate Dean for three years. He is a CPA and an attorney.

**Chih-Hsien Liao** is an assistant professor of Accounting at National Taiwan University. Chih-Hsien currently teaches cost and managerial accounting in the undergraduate program, and accounting thesis writing in the graduate program. Her research interests include executive compensation, corporate governance, voluntary disclosures, financial reporting and behavioral implications of intangible assets.

The *Issues in Accounting Education* Best Paper Award is presented to the best paper published each calendar year. The award winner is selected by online voting open to all *Issues in Accounting Education* subscribing members of the AAA. ■

## 2010 Annual Meeting Speakers



Nancy Bagranoff  
AAA President



Robert L. Bunting  
Monday Plenary Speaker



James L. Kroeker  
Tuesday Plenary Speaker



Betsy Rafeal  
Tuesday Lunch Speaker



Robert S. Kaplan  
Wednesday Plenary Speaker



Kevin Stocks  
Wednesday Lunch Speaker

# Pathways Commission

The Pathways Commission has been jointly formed by the American Accounting Association and the American Institute of Certified Public Accountants, and was launched at the AAA's Annual Meeting on August 3, 2010. The Pathways Commission's goal is to consider the future of the accounting profession and develop recommendations for accounting education pathways that attract, retain, and develop the best accounting professionals possible. The accounting profession plays a critical role in ensuring not only the highest integrity in financial reporting, but also by analyzing and interpreting information so it is useful for decision making. The accounting profession must understand the complexities of the rapidly changing business environment and translate those complexities in ways that improve transparency, foster the highest integrity, and enhance competitiveness.

Bruce Behn, Ergen Professor at the University of Tennessee, who serves as chair, explains that the Commission's approach will be innovative on a number of fronts. "We plan to seek input from the full spectrum of the accounting community in our deliberations. We are using a 'supply chain' approach; members of the supply chains include individuals and representatives from organizations that impact the various current accounting education pathways. Our goal is to facilitate an open, transparent discussion across the education and practice communities supported by both technology ([pathwayscommission.org](http://pathwayscommission.org)) and public discussions. In addition, we've structured a broad-based "cradle-to-grave" professional involvement in the three Supply Chain Groups, including representatives from high school and community colleges, through universities to corporations, government agencies, regulators, associations and public accounting."

## Pathways Commissioners

- Bruce Behn, Pathways Commission Chair, Ergen Professor of Business, University of Tennessee
- William (Bill) Ezzell, National Managing Partner – legislative and regulatory relations, Deloitte LLP
- Leslie Murphy, President and CEO, Murphy Consulting, Inc.
- Judy Rayburn, Chair, Department of Accounting, Carlson School of Management, Univ of Minnesota
- Jerry Strawser, Dean and KPMG Chair in Accounting, Mays Business School, Texas A&M University
- Melvin Stith, Dean, Whitman School of Management, Syracuse University

## Supply Chain 1 Representatives

- Susan Crosson (Leader), Santa Fe College, Conference on Teaching and Learning in Accounting
- Ken Bouyer, Ernst & Young, Americas Director of Inclusiveness Recruiting
- Cindy Cruz, Beta Alpha Psi, Senior of Internal Audit, Rooms-to-Go Furniture
- Dan Deines, Kansas State University, Advanced Placement Course in Accounting Advocate
- Del DeVries, Belmont University, Accounting Information Systems and TSCPA Accounting Academy (Professional Awareness for High School Students)
- Madge Gregg, National Business Education Association (NBEA), Hoover High School, AL
- Margarita Lenk, Colorado State University, Accounting Information Systems

- Mary Medley, Colorado State Society, CEO
- Tracie Nobles, Austin Community College; Board, Teachers of Accounting in Two-Year Colleges (TACTYC)
- Beth Rescigno, DeVry University and Keller Graduate School of Management, Associate Dean, College of Business and Management
- Jack Wilkerson, Wake Forest University, Visiting scholar-Carnegie Foundation for the Advancement of Teaching

## Supply Chain 2 Representatives

- Mark Higgins (Leader), University of Rhode Island, Dean and Former President, American Taxation Association
- Ernie Almonte, DiSanto, Priest & Co., Former Rhode Island Auditor General
- Owen Barwell, Association of Government Accountants (AGA), Deputy CFO, U.S. Department of Energy
- Manny Espinoza, Association of Latino Professionals in Finance and Accounting (ALPFA), CEO
- Larry Evans, Dixon-Hughes PLLC, Chair Recruiting Committee
- Gregory Johnson, National Association of Black Accountants (NABA), Executive Director
- Jack Krogstad, Creighton University, Former SEC Academic Fellow at the Office of the Chief Accountant
- Harriet Maccracken, Arizona State University, Advisor Accounting Honors Program
- Bernard J. Milano, KPMG Foundation, The PhD Project
- Karen Pincus, University of Arkansas, Deputy Chair, International Accounting Education Standards Board (IAESB)
- Robert Walker, Financial Executives International, CFO Agilent Technologies - retired

## Supply Chain 3 Representatives

- Scott Showalter (Leader), North Carolina State University, KPMG Partner - Retired
- Dave Burritt, Institute of Management Accountants (IMA), CFO, Caterpillar, Inc., Retired
- Carolyn Callahan, University of Memphis, Director, School of Accountancy and member of Financial Accounting Standards Advisory Board to the FASB (FASAC)
- Martha Doran, Federation of Schools of Accountancy (FSA), San Diego State University
- Kate Mooney, Minnesota State Board, Education Committee, NASBA, St. Cloud State University
- Holly Paul, PricewaterhouseCoopers, US Recruiting Leader
- Paul Sobel, Institute of Internal Auditors (IIA), Vice-President Internal Audit, Mirant Corporation
- Melanie Thompson, The National Association of State Boards of Accountancy (NASBA), Texas Lutheran University
- Bill Travis, Bailiwick Data Systems, President, AICPA Foundation Chairman (former CEO RSM McGladery)
- Jan Williams, AACSB, Vice-Chair Elect, Dean, University of Tennessee
- Stephen Young, Managing Director Institutional Clients Group, Citigroup, Inc., Past Fellow, Financial Accounting Foundation

# Staff Spotlight



Meet Man Fong, Member Services and Data Coordinator here at the AAA.

Man joined the Association fulltime in March 2007.

Born and raised in Hong Kong, Man

came to the United States at the age of 18. He attended California State University, Fullerton and received a Bachelor of Arts degree in Accounting. After graduating from college, Man found a job in a CPA firm in Los Angeles. "During these times," Man reports, "I had to spend at least two hours in traffic every working day. The cost of living in Los Angeles was too high and I started to realize that living in LA is not my ideal life."

So, six years ago Man decided to make a change. "My girlfriend and I came to Florida to visit my relatives and we both fell in love with the beautiful sun and beaches of Florida. We decided to move to Florida and start our family here. We have been married two years now, living happily with our two dogs, two cats and four rabbits."

When Man isn't busy caring for his menagerie, he says "I am glad that I joined AAA. It has been such a pleasure to work with the wonderful team for the last three years. I enjoy my role here at the AAA and helping members of different cultures from all around the world has made my work so interesting." Man goes on to offer... "If any members need someone to speak Chinese, it will be my pleasure to help!" Thanks, Man! ■

## Accounting Program Leaders: Sponsor Your Ph.D. Students' AAA Membership

Student membership in the American Accounting Association starts at just \$25 for one year and we invite you to introduce your students to the AAA by covering their costs for membership for one year. Membership in the AAA gives students invaluable access to research, meetings, and networking. With membership, students receive an electronic subscription to their choice of one AAA journal. They can choose to receive access to *The Accounting Review*, the premier journal of accounting research, *Accounting Horizons*, or *Issues in Accounting Education*.

Student Members Receive:

- Discounted membership dues
- Choice of electronic access to one, two, or three association journal(s)
- Discounted registration fee for most Association meetings
- Discounts on Association publications; Access to the Career Center at the Annual Meeting (meeting registration required)
- Networking opportunities for career planning

If you are interested in sponsoring your students' membership, please go to <http://aaahq.org/membership/SponsorStudents.pdf/> to download a copy of the enrollment form. ■

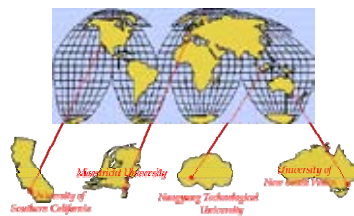


## Have you visited the AAA Career Center?

Just a few benefits of the Career Center are:

- One free resume posting per year.
- Online help in building your resume and cover letter.
- Access to all job postings on the AAA Job Board.

Current AAA members now have the option to sign on to the Career Center free of charge. The Career Center is just one of the ways we're helping to advance the careers of our members year-round. Try it out today at <http://careercenter.aaahq.org>.



UNIVERSITÉ  
LAVAL  
Faculté des sciences  
de l'administration

## Call for Papers – ISAR 2011

### 17th Annual International Symposium on Audit Research

### Québec City, Canada \* 13 - 14 June, 2011

#### About the Symposium

The 17th annual International Symposium on Audit Research (ISAR) will be hosted by Université Laval and held on June 13 - 14, 2011 in Québec City, Canada. ISAR is jointly organized by the University of Southern California (USA), Maastricht University (Netherlands), the University of New South Wales (Australia) and Nanyang Technological University (Singapore). The symposium will be held at the Château Laurier, Québec City.

#### Scope of Topics

The scope of ISAR is intended to be broad and includes research papers and panels that deal with economic and behavioral aspects of auditing, attestation and assurance. Papers that utilize any of a broad range of research methodologies will be considered. General topics of interest include research relevant to practice issues such as providing assurance services, litigation, regulation and international matters. Judgment and decision making topics can include any aspect relating to auditor behavior, such as financial and social incentives, cross-national differences in audit judgments, risk-based audit planning, decision aids, alternative models of evidential reasoning and expertise. Economic-based topics can include national and international issues relating to regulation of audit and assurance services markets, audit quality, auditor choice, and auditor service production.

#### Submission of Papers

To be eligible for presentation, manuscripts must follow the style guidelines of a major audit research journal, such as *Auditing: A Journal of Practice & Theory*. Please pay particular attention to the length requirements – most journals restrict the body of the manuscripts to 20-25 double-spaced pages. Please submit a single document which includes a title page listing author(s) affiliation(s) and the contact author's email address. Accepted papers will not be published in formal proceedings and thus may be submitted to any appropriate journal for publication. Papers that have been accepted for publication should not be submitted.

#### Paper Submission deadline and Requirements

Papers should be submitted electronically in Adobe Acrobat or Microsoft Word formats. Papers and, where appropriate, related research instruments must be received no later than 31 January 2011, and should be sent to: [papers@isarhq.org](mailto:papers@isarhq.org).

#### Further Information

If you have questions about paper submission please email [papers@isarhq.org](mailto:papers@isarhq.org). For questions about the symposium, please contact Jean Bédard at [jean.bedard@ctb.ulaval.ca](mailto:jean.bedard@ctb.ulaval.ca) or Ted Mock at [tmock@ucr.edu](mailto:tmock@ucr.edu). Further information is also posted at the ISAR website at [www.isarhq.org](http://www.isarhq.org) where you can also register for email updates on ISAR 2011.

## Access Your Member Benefits

It's now easier than ever to access your AAA member benefits! With just one username and password you can access the AAACommons and connect with your friends and colleagues or sign on to the Member Services Center and renew your dues or register for a meeting. This is just one of the many ways that your AAA membership can work for you.

We're committed to providing our members with the highest quality scholarly publications, most insightful and timely meetings, multiple and convenient career building options, and the highest level of professional development and networking. We're committed to continuing as the most relevant professional association for accounting researchers, teachers, and practitioners. Sign on today at <http://aaahq.org>!

Questions or Comments? Please contact our Member Services Team at [info@aaahq.org](mailto:info@aaahq.org) or 941-921-7747.

# A Few Words...

from the Executive Director



Tracey Sutherland  
Executive Director

WOW! That is the only way to describe the 2010 Annual Meeting in San Francisco. So many wonderful events took place. Take, for example, the Teaching, Learning and Curriculum Section and KPMG Exploratorium Museum Event where attendees were treated to the opportunity to hear from author and

educator K. C. Cole about the story of Frank Oppenheimer's creation of the Exploratorium. The Strategic and Emerging Technologies Section had their 1st Annual SET Transformative Technologies Workshop bringing together both academics and practitioners to explore emerging technologies in accounting.

Along with the first-time events, members attending the Annual Meeting continue to have opportunities to participate in CPE workshops, Concurrent Sessions, the Career Connection, Conference on Teaching and Learning in Accounting, Exhibit Hall, Plenary Sessions with our featured speakers, and Section Breakfasts and Lunches. There were so many events that it is difficult to mention all of them. I am pleased that so many of you were able to serve as discussants and moderators. Thank you for volunteering and thank you to all that attended.

Be sure to mark your calendars for the 2011 Annual Meeting in Denver, Colorado on August 6-10, where the meeting will be held at the Sheraton Denver Downtown Hotel and the Hyatt Regency Convention Center Hotel. The Association last visited Denver for the Annual Meeting in August of 1978. In those days the cost of a meal was \$10.25 per person for dinner and \$6.50 for luncheons! At that meeting in 1978 we had just over 1,900 registrants.

There will be many opportunities for us to meet between now and Denver. Section and Region meetings will provide opportunities throughout the year for networking with old and new friends, sharing research ideas and findings, and exploring interesting approaches to teaching.

I hope our Fall and Spring meetings will provide

the opportunity for your engagement and I look forward to seeing you at some of them.

Best Regards,  
Tracey

## AAA Section Meetings

**Management Accounting Section Research and Case Conference and IMA Doctoral Colloquium**  
January 5-11, 2011 Atlanta, Georgia

**Information Systems Section Midyear Meeting and AIS New Scholar Consortium**  
January 5-11, 2011 Atlanta, Georgia

**Auditing Section Midyear Conference**  
January 13-15, 2011 Albuquerque, New Mexico

**Financial Accounting and Reporting Section Midyear Meeting**  
January 27-29, 2011 Tampa, Florida

**International Accounting Section Midyear Conference**  
January 27-29, 2011 Tampa, Florida

**APLG/FSA Annual Seminar**  
February 13-15, 2011 Savannah, Georgia

**ATA Midyear Meeting and JATA Conference**  
March 4-5, 2011 Washington, DC

**Government and Nonprofit Section Midyear Meeting**  
March 18-19, 2011 Birmingham, Alabama

**Forensic and Investigative Accounting Section Research Conference**  
March 25-26, 2011 New Orleans, Louisiana

**Public Interest Section Meeting**  
April 1-2, 2011 Chicago, Illinois

**Accounting, Behavior and Organizations Research Conference and Doctoral Consortium**  
October 6-8, 2011 Kansas City, Missouri

**Diversity Section Meeting**  
November 4-6, 2011 Fort Lauderdale, Florida

## AAA Region Meetings

**Southwest Region/FBD Annual Meeting**  
March 9-12, 2011 Houston, Texas

**Southeast Region Meeting**  
April 7-9, 2011 Destin, Florida

**Mid-Atlantic Region Meeting**  
April 21-23, 2011 Baltimore, Maryland

**Western Regional Meeting**  
April 28-30, 2011 Newport Beach, California

**Ohio Region Meeting**  
May 12-14, 2011 Columbus-Dublin, Ohio

**Midwest Region Meeting**  
October 13-15, 2011 Indianapolis, Indiana

**Northeast Region Meeting**  
October 27-29, 2011 White Plains, New York



## **FASB Accounting Standards Codification™ Professional View**

### **AAA Academic Access**

The American Accounting Association is providing access through accounting programs/departments to the Academic Access initiative and issuing authentication credentials for faculty and students through Registered Accounting Programs. The FASB and FAF are providing access to the Codification in this joint initiative with AAA.

#### **It's as easy as 1, 2, 3 ...**

**Step 1:** Enroll your Accounting Program for Academic Access.

**Step 2:** Pay the annual fee of \$150 for access to Professional View of the FASB Codification for all faculty and students registered in your program.

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

Sign up online for Academic Access at <http://aaahq.org/FASB/Access.cfm>

## **Call for Nominees for AAA Offices**

The 2010 - 2011 Nominations Committee is seeking candidates for the following offices to begin serving during 2011 - 2012:

President-Elect

Vice President-Undesignated

Vice President-Professional Relations

Vice President-International

Vice President-Finance Elect

Council Member-at-Large (2 positions available)

International Council Member-at-Large

The 2010 - 2011 Nominations Committee is chaired by Gary Previts, Case Western Reserve University. Committee members include:

Susan F. Haka, Michigan State University  
Nancy Bagranoff, Old Dominion University  
Brian Patrick Green, University of Michigan  
D. Larry Crumbley, Louisiana State University  
Leslie Eldenburg, University of Arizona  
Audrey Gramling, Kennesaw State University

The 2010 - 2011 Nominations Committee encourages members to submit nominations for the American Accounting Association offices. Prior to submitting names for consideration, however, the nominator should ensure that the person they are nominating:

- Is familiar and agrees with the AAA Shared Vision document and is willing to serve if elected.
- Is interested in supporting effective AAA strategic and governance efforts.

Members of the Association who would like to suggest other AAA members for consideration as nominees should submit their nominations before November 19, 2010 using the Nomination Form at (<http://aaahq.org/about/2011NomForm.pdf>).

# Faculty Development Update

Editors, Gail Hoover King, Purdue University Calumet and Tracey E. Sutherland, AAA Executive Director

## **What's New at the Regional Meetings: Conference on Teaching and Learning in Accounting (CTLA)**

Susan Crosson and Cassy Budd  
CTLA 2010 Co-Chairs

The Regional Meetings of the American Accounting Association offer many great member benefits. In the Fall of 2009, thanks to invitations from the Western and Northeast Regional Meeting leadership, the idea of bringing the best of the national Conference on Teaching and Learning in Accounting (CTLA) to Regional Meetings began and continued into Spring 2010 at the Southeast, Western, and Ohio meetings. The CTLA faculty of Bob Allen, Cassy Budd, Susan Crosson, Julie Smith David, Kevin Stocks, Carolyn Wilson, and Pete Wilson provided a CPE workshop, four concurrent sessions, a hands-on technology reception, and coordinated the Effective Learning Strategies Poster sessions at these meetings. Here are some of the highlights of what the CTLA offered at 2010-2011 Regional Meetings...

### **Faculty/PhD Students Teaching Success Workshop**

The four hour Workshop provided many best practices and teaching tips from nationally recognized master teachers and provided career path specifics and insights about becoming successful faculty members. Participants included doctoral students, practitioners, and new and established faculty.

### **Motivating Your Students and Rediscovering Your Passion for Teaching**

Bob Allen, University of Utah

This session focused on the three keys to motivating students: Renewing our own passion for teaching; recognizing the potential of the students; and regularly conveying persuasive messages about the importance of accounting. To maximize our effectiveness, students must have a sense that we care about their learning. The second portion of the session focused on ways of recognizing the potential of our students and cultivating a genuine concern for them and their learning. Finally, we can increase student motivation by regularly conveying persuasive messages about the importance of accounting.

### **Encouraging Learning with YouTube**

Susan Crosson, Santa Fe College

This session proved that YouTube is more than an entertainment website since it is used daily by students, business professionals, and organizations

all over the world to search for accounting topics on a need to know basis. The videos found on YouTube are generally less than 10 minutes if created by an individual. This session shared actual performance metrics for accounting videos and the type of results you can expect if you used YouTube to connect with students globally.

### **Teaching Students How to Make Informed Judgments**

Carolyn Wilson and Pete Wilson, Boston College

This session considered the ever increasing prominence of fair value measures and the widespread demand for more principle-based standards, by presenting how to teach students about the accounting judgments behind reported numbers. It demonstrated how to identify situations where objective experts would reasonably disagree about accounting policies or reported measures, and how to qualitatively gauge the extent of this disagreement. When time permitted, the session also considered ways to teach students how to make informed judgments in situations where multiple accounting standards or principles with very different financial statement consequences are appropriate and where experts reasonably disagree about the most appropriate treatment. Participants could return home and immediately incorporate aspects of this presentation into their courses using not only what they learned during the session, but also the online materials the presenters provided.

### **AAA Services - Optimize Your Teaching and Research**

Julie Smith David, Arizona State University

Since the AAACommons was launched at the Annual Meeting in 2008, it has continued to evolve into the gathering place for accounting faculty by supporting members' sharing of materials about current accounting issues, teaching, and research. This session demonstrated how participants could use AAA web-based services to get teaching materials, how to use AAACommons private hives for research and collaboration, and how to measure the impact of theirs or others contributions by looking at member profiles in the AAACommons.

### **Effective Learning Strategies (ELS) Sessions**

Always popular, these peer-reviewed poster sessions have been part of the Annual Meeting some Section and Region meetings for a few years. Regional members, who were interested in sharing learning-related interests and projects, scholarship of teaching projects, and educational innovations were encouraged to submit proposals that were reviewed and selected by CTLA and ELS program

committee members. These sessions allow presenters to showcase ideas, research, strategies and education innovations that support learning in accounting. The interactive poster presentation format provided opportunities for presenters to engage colleagues in the exchange of ideas and resources.

### **Technology Tips and AAACommons Activities at the Regional Reception**

CTLA faculty provided two hours of hands-on experiences with a variety of technology tools including: iPads, tablet PCs, Live Scribe Pulse pens, and the AAACommons. All agreed that these tools would motivate student learning and increase their love of teaching. Participants enjoyed the opportunity to “test” the newest technology and share ideas about classroom uses.

### **2010-2011 Regional Meetings and CTLA: What’s Happening?**

Based on last year’s results, all Regional Meetings during 2010-2011 will host CTLA sessions. Plan on attending a regional meeting to participate in the following sessions:

#### **The Commission on Accounting Higher Education: “Pathways to a Profession”**

The Commission on Accounting Higher Education, established by the AAA and AICPA, is in the process of examining the challenges and opportunities that our accounting education and professional communities are uniquely prepared to address. New educational pathways to our profession are being explored and old pathways revisited to achieve the outcomes required given the forces of globalization, intriguing and unpredictable new technologies, increasing societal diversity, and economic complexity.

#### **Strategies for Achieving Research-Teaching Synergies**

As accounting faculty members today, we are expected to be great teachers and scholars as well as good community citizens. This requires an ability to work efficiently and effectively. This session will discuss strategies for achieving teaching-research synergies. Come with a learning objective and activity in mind (such as exam, quizzes, projects, cases) and develop an effective assessment and research plan in conjunction with this activity!

#### **“Tackling Teaching Together” Discussions**

This session engages all participants in discussions about the most pressing teaching questions facing us today. The interactive format provides opportunities for the exchange of ideas, strategies, best practices, and resources. Group responses will be recorded and then shared on the AAACommons.

### **Hands-on with AAA Online Resources – Optimize Your Teaching and Research Discussions**

The AAA has invested in a wide range of technologies to support your career development from job placement through teaching and research successes. This session will demonstrate these technologies and get feedback on how you have been using them - and any successes and/or frustrations that you’ve experienced. Optimize this session’s hands-on experiences by bringing your computer, Wi-Fi device, or USB drive loaded with your favorite syllabus, lecture, assignment, teaching tips, or research in progress.

### **Effective Learning Strategies Sessions**

Back by popular demand, these sessions showcase ideas, research, strategies and education innovations that support learning in accounting. The interactive format provides opportunities for presenters to engage colleagues in the exchange of ideas and resources. Members interested in sharing learning-related interests and projects, scholarship of teaching projects, and educational innovations are encouraged to submit proposals that will be reviewed and selected by CTLA and ELS program committee members on a two week rolling submission basis. ELS previously accepted for the Annual Meeting will receive an automatic invitation to present at their region’s meeting. The Get to Know AAA’s Sections and Regions Fair posters from the AAA Annual Meeting will also be showcased.

### **Technology Tips and AAACommons Activities at Regional Reception/Hospitality**

Enjoy hands-on experiences with a variety of the newest technology tools guaranteed to motivate student learning and increase your love of teaching.

### **Teaching Success Workshop for Faculty, Ph.D. Students, and Practitioners**

The Thursday afternoon CPE workshop provides many best practices and teaching tips from nationally recognized master teachers and also highlights career path specifics and insights about becoming successful faculty members.

We urge you to join the fun and scholarship of an AAA Regional Meeting by submitting an ELS proposal or planning now to attend a Regional Meeting near you.

Go to <http://aaahq.org/meetings/default.cfm> to see a complete listing of all upcoming AAA meetings. See you there! ■



# Financial Reporting and Business Communication

## Fifteenth Annual Conference

University of Bristol, Thursday 7th and Friday 8th July  
2011

### First Call for Papers

We are pleased to announce the fifteenth annual Financial Reporting and Business Communication Conference organised by the University of Bristol and the BAA FARSIG. This is the premier conference of its kind worldwide and it attracts an international audience. The conference addresses key questions of interest to accounting academics and practitioners.

Questions include:

- How effective are financial reporting standards?
- What role does financial reporting play in capital markets and in corporate governance?
- What is the purpose of the modern corporate report?
- How can financial reporting contribute to financial stability and environmental sustainability?
- Can financial communication be neutral?
- The users and usefulness of voluntary disclosure in corporate reporting

Papers are invited on these topics and on all aspects of financial reporting and business communication. This includes empirical and theoretical papers, case studies and review articles on such topics as the measurement, disclosure, presentation, communication and impact of financial and business information contained in annual reports and other business documentation in the private and public sectors. Organisational, historical and international studies are welcomed.

Should you wish to have a paper considered for presentation at the conference, please email a 500 word abstract to the organisers **by 1 March 2011**. Please indicate whether the paper is to be considered for the main conference or the PhD stream.

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# Office of the Chief Accountant Names Academic Fellows

The Securities and Exchange Commission's Office of the Chief Accountant is pleased to announce the selection of Shawn Davis and Saurav Dutta as Academic Accounting Fellows for one-year terms beginning this summer.

Academic Accounting Fellows serve as research resources for SEC staff by interpreting and communicating research materials as they relate to the agency. In addition, Academic Accounting Fellows have been assigned to ongoing projects in the Chief Accountant's office that include rulemaking, serving as a liaison with the professional accounting standards-setting bodies, and consulting with registrants on accounting, auditing, independence and reporting matters.

"The experience that Shawn and Saurav bring as fellows from academia is a great benefit to our Office of the Chief Accountant, but more importantly, their knowledge and perspective will benefit U.S. investors," said James Kroeker, the SEC's Chief Accountant.

Ms. Davis is a Visiting Assistant Professor in the Practice of Accounting at Emory University, where she teaches both financial accounting and managerial accounting to undergraduate and graduate students. She earned her Ph.D. from Washington University, MBA and MAS from the University of Illinois at Urbana-Champaign, and her BBA from Jackson State University. Her research primarily focuses on how auditing judgment and decision-making affects financial decisions and markets, and has been presented at national and international conferences. Her dissertation examining the disclosure of auditors' materiality judgments won the 2005 Outstanding Dissertation in Auditing Award from the American Accounting Association.

Ms. Davis is the recipient of several research grants, including grants from KPMG and PricewaterhouseCoopers. She served as an academic researcher for the American Accounting Association Auditing Section's Research Synthesis Program to examine the auditor's reporting model. Additionally, she has appeared as a guest speaker for several professional practice conferences and workshops.

Mr. Dutta is an Associate Professor and former Chair of the Department of Accounting and Business Law at the University at Albany-SUNY, New York. He received his B.Tech. in Aeronautical Engineering from the Indian Institute of Technology, Bombay and his Ph.D. in Accounting from the University of Kansas. He is a Certified Management Accountant (CMA) and received the Robert Beyer Silver Medal for the second highest total score on the CMA examination in 1989. He was also awarded the National Talent Search Scholarship in 1979 by the Government of India. He has held academic positions at Rutgers University and the City University of New York- Baruch College.

Mr. Dutta has published extensively in the field of accounting and auditing in various national and international journals. While his earlier work focused on audit quality, risk and materiality, his more recent work is in the area of sustainability, triple-bottom line reporting and forensic accounting. He also has frequently consulted on complex accounting and auditing issues related to derivatives and hedge accounting, mergers and acquisitions, and statistical verification of claims for some of the largest corporate settlements in the U.S.

Ms. Shawn Davis and Mr. Saurav Dutta will replace the current Academic Accounting Fellows. Jack Krogstad will return to the Creighton University, and Nancy Mangold will return to the California State University, East Bay. ■

## 2011 Doctoral Consortium

The American Accounting Association is accepting nominations for accounting students to attend the 2011 AAA-Deloitte-J. Michael Cook Doctoral Consortium to be held June 20-24, 2011.

U.S. and Canadian schools offering a doctoral program with a field of concentration in accounting are eligible to nominate one accounting doctoral candidate to participate.

The deadline for nominations is December 10, 2010. Space is limited by the objectives of the program and the facilities. For complete details, please contact David Boynton at [David@aaahq.org](mailto:David@aaahq.org). ■

# KPMG Foundation Scholarships

## Accounting Doctoral Students Awarded \$10,000 Minority Doctoral Scholarships by KPMG Foundation

The KPMG Foundation recently announced it has awarded a total of \$470,000 in scholarships to 47 minority accounting doctoral students for the 2010-2011 academic year. Of the 47 scholarships, the Foundation named 12 new recipients and renewed 35 existing awards. Each scholarship is valued at \$10,000 and renewable annually for up to five years.

"We are pleased to provide financial support, career guidance and other resources to each of these talented men and women as they move closer to fulfilling their dreams of becoming business professors," said Bernie Milano, KPMG Foundation president. "Over the years it has been a pleasure to see the impact the recipients of these scholarships have had on improving diversity in business schools and we look forward to the accomplishments of these 47 individuals."

Since 1994, the KPMG Foundation has awarded scholarships to 288 African American, Hispanic, and Native American scholars pursuing doctorate degrees, as part of its ongoing commitment to increase the representation of minority students and professors in business schools. Today, 183 of the scholarship recipients have completed their doctoral program and are professors at universities throughout the country, with an additional 60 students, including the 47 receiving scholarships this year, currently in a doctoral program or scheduled to begin one this fall.

Created by the KPMG Foundation in 1994, The PhD Project, a related program whose mission is to increase the diversity of business school faculty, has helped to boost the number of minority business professors to more than 1,043 from 294 when the Project started. As of this September, there will be some 400 minorities in business-related doctoral programs.

### **KPMG Foundation**

The KPMG Foundation is a 501(c)(3) private foundation. The Foundation operates on donations from KPMG LLP, the U.S. audit, tax and advisory firm. For fiscal year 2009, KPMG donated over \$6 million to the Foundation. Through the KPMG Foundation, the firm has spent over 40 years supporting and developing programs to enhance business education.

### **New Recipients**

Marquita Barnes, Georgia State  
John Barrios, University of Miami  
Kayla Booker, Jackson State University  
Marcus Brooks, University of Texas at San Antonio  
Joanna Garcia, Virginia Tech University

Rachel Martin, University of Wisconsin-Madison  
Michael Paz, Drexel University  
Joshua Racca, University of North Texas  
Willie Reddic, Syracuse University  
Joseph Reid, University of Memphis  
Raul Tapia, University of Texas at El Paso  
Chanta Thomas, Southern Illinois University-Carbondale

## KPMG Foundation Scholarship Renewals (Each student receives \$10,000 per academic year)

Elio Alfonso, Louisiana State University  
Abigail Allen, Harvard University  
Beau Barnes, Texas Tech University  
Dereck Barr, University of Mississippi  
Elicia Cowins, University of North Carolina-Chapel Hill  
Phebian Davis-Culler, Florida Atlantic University  
Fabio Gaertner, University of Arizona  
Paige Gee, Temple University  
George Gonzalez, University of Pittsburgh  
Eric Gooden, Florida State University  
Melvin Lamboy-Ruiz, Purdue University  
Veena Looknan-Brown, Florida Atlantic University  
Robert Marley, University of South Florida  
Dara Marshall, Michigan State University  
Stephani Mason, Rutgers University  
Aisha Meeks, Jackson State University  
Jonathan Milian, University of Chicago  
Leah Muriel, University of Tennessee  
Susan Muzorewa, Morgan State University  
Oluwakemi Onwuchedwa, University of Central Florida  
Adrienne Rhodes, Pennsylvania State University  
Ross Roberts, Drexel University  
Shani Robinson, University of North Texas  
Genese Rogers, Morgan State University  
Menghistu Sallehu, Drexel University  
Kerri Ann Sanderson, Georgia State University  
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Alicia Yancy, University of Southern California

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## 2011 AAA Awards

The American Accounting Association encourages you to visit the Awards page on our website: <http://aaahq.org/awards.cfm>. Our awards recognize the many significant contributions of AAA members in accounting education, research, and the profession, most of which are given out during the Annual Meeting.

### **Competitive Manuscript Award**

*to encourage research by new Ph.D.s*

Deadline: January 21, 2011

### **AAA/Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education**

*recognizing third or fourth year PhD students conducting innovative research in any area of accounting*

Deadline: January 31, 2011

### **Distinguished Contributions to Accounting Literature Award**

*recognizing research of exceptional merit*

Deadline: January 31, 2011

### **Innovation in Accounting Education Award**

*to encourage and recognize innovation in accounting education*

Deadline: January 31, 2011

### **Notable Contributions to Accounting Literature Award**

*recognizing research with unique potential*

Deadline: January 31, 2011

### **Outstanding Accounting Educator Award**

*to recognize contributions to accounting education*

Deadline: January 31, 2011

### **Seminal Contributions to Accounting Literature Award**

*to recognize seminal research*

Deadline: January 31, 2011

### **Wildman Medal Award**

*recognizing advancement of the practice of accounting*

Deadline: January 31, 2011

### **Steve Berlin/CITGO Grant**

*to foster academics' understanding of the contemporary external reporting problems faced by preparers*

Deadline: March 10, 2011

### **Accounting Horizons and Issues in Accounting Education 2010 Best Paper Awards**

*given for the best paper published each calendar year for either publication*

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 2011. ■

## Search Begins for Next Editor of *Accounting Horizons*

The managing editors of the three association-wide journals serve a three-year term, with approximately one year of transition. One of the three association-wide editors is selected each year, and this year the editor of *Accounting Horizons* is to be selected.

The next editor will follow current co-editors Dana Hermanson and Terry Shevlin. Their term runs through July 2012, so we plan to have the next editor appointed and beginning the transition by July 2011.

The Publications Committee is soliciting nominations for the *Accounting Horizons* post throughout the fall. Please send your nominations via email to Jean C. Bedard (Vice President - Publications) at the address below, by November 14, 2010:

Jean C. Bedard

Bentley University, Department of Accountancy  
175 Forest Street, Waltham, MA 02452-4705

Phone: 781-891-2140, Fax: 781-891-2896

Email: [jbedard@bentley.edu](mailto:jbedard@bentley.edu)

You are strongly encouraged to 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*. ■

## Invitation to Volunteer for Committees for 2011-2012

Greg Waymire, President-Elect, is seeking volunteers for AAA committee assignments for 2011-2012. If you are interested in serving on a committee or task force, please submit your information using the Volunteer Form at the following link from the AAA Website: <http://aaahq.org/aaa/VolunteerForm/volunteer.cfm>.

In accordance with the Association's by-laws, all members in good standing are invited and encouraged to volunteer. Student ("associate") members may not serve on committees. To learn more about which Committees or Task Forces you might be interested in serving on, please visit <http://aaahq.org/about/directory2011/committees.htm>.

If you have any questions, please contact Barbara Gutierrez, Office Administrator, at [barbara.gutierrez@aaahq.org](mailto:barbara.gutierrez@aaahq.org). ■

# In Memorium

## **Rev. Paul L. Locatelli, S.J. 1938-2010**

The Reverend Paul L. Locatelli, long-time leader of Santa Clara University, succumbed to pancreatic cancer, July 12, 2010, at the age of 71. Father Locatelli was a member of the Accounting Education Change Commission (AECC) for its entire existence from 1989 through 1996. He served on the AECC Leadership Support and Assessment Task Forces and was Project Director and co-author of the AECC monograph, *Assessment for the New Curriculum: A Guide for Professional Accounting Programs*. Father Locatelli was a member of the AICPA, American Accounting Association, and the California Society of CPAs. He received the California Society of CPAs' 1994 Distinguished Professor of the Year Award.

Locatelli was the President of Santa Clara University for 20 years. He received his undergraduate degree in accounting in 1960 from Santa Clara University. He received a master of divinity from the Jesuit School of Theology at Berkeley, and a doctorate in business administration with an emphasis in accounting from the University of Southern California in 1971. He entered the Jesuit Order in 1962 and became a CPA in 1965. In 1974, he joined the accounting faculty at Santa Clara University and later served as Associate Dean and Dean of the business school and then Academic Vice President before becoming President in 1988. Following his retirement from the presidency in 2008, he became University Chancellor. He received an honorary doctorate from the University of San Francisco in 2008.

Locatelli served as vice-chair of the Association of Jesuit Colleges and Universities and on Boards of Trustees for four universities and on the Senior Accrediting Commission of the Western Association of Schools and Colleges (WASC) as well as its Board of Directors. Most of his publications dealt with world affairs, the role of Catholics in the modern world, and accounting issues, particularly dealing with service learning in accounting.

--Dale L. Flesher and Rick Elam, University of Mississippi

## **John Campbell (Sandy) Burton 1932-2010**

John C. (Sandy) Burton was born in New York City on September 17, 1932 and died in the same city on May 16, 2010.

He received his B.A. in political science from Haverford College in 1954. He obtained an M.B.A. in 1956 and a Ph.D. in 1962 from Columbia University. From 1956 to 1960, he was a staff accountant at Arthur Young & Company in New York City. Sandy loved baseball and keeping statistics for the Brooklyn Dodgers. When the Dodgers moved to Los Angeles in 1958, Sandy was tempted to accept President Walter O'Malley's invitation to go west with the team as the Dodgers' chief accountant.

From 1962 to 1972, he was on the accounting and finance faculty at Columbia, eventually becoming Professor. In 1972, Chairman William J. Casey tapped Sandy to become the Chief Accountant of the Securities and Exchange Commission, a position he held until 1976. He was an activist Chief Accountant who was outspokenly critical of accounting and auditing practices as well as of the performance of accounting firms, and during his tenure the Commission issued a record number of Accounting Series Releases.

From 1976 to 1977, he served for 18 months as Deputy Mayor for Finance of New York City, at a time of severe financial strain on the city. From 1978 until his retirement in 2002, he was Arthur Young (later Ernst & Young) Professor of Accounting and Finance at Columbia, and from 1982 to 1988 he was Dean of Columbia's Graduate School of Business.

He was the AAA's Academic Vice President from 1980 to 1982. Together with Bob Sack, he co-edited *Accounting Horizons* from 1989 to 1991. In 1997, he was inducted into the Accounting Hall of Fame at The Ohio State University.

Sandy wrote or edited seven books and was the author of more than 50 articles. He is survived by his wife Jane, daughter Eve, son Bruce, eight grandchildren, and two great-grandchildren.

--Stephen A. Zeff, Rice University



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