



**American
Accounting
Association**

**Thought Leaders in
Accounting**

Accounting Education News

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In This Issue

A Message from Our New President

The 2014 Annual Meeting:
CTLA, Service Project,
WOW Event, and More

A New Board—and a
New COO

Hall of Fame Inductees

The 2014 Annual Meeting marked the inaugural Global Emerging Scholars Research Workshop (GESRW), which was held on Sunday, August 3, 2014. This workshop was held for scholars in the early stages of their research careers

and was primarily focused on assisting scholars from emerging countries. The main objective of the workshop was to help young scholars, who do not have local senior leadership, to develop their research. The 14 scholars who attended the workshop



Annual Meeting Highlight: Global Emerging Scholars Research Workshop

presented their papers and received constructive feedback from senior mentors and their fellow scholars. The senior mentors were Professor Wayne Landsman, The University of North Carolina (chair); Professor John Christensen, University of Southern Denmark; Professor Lisa Koonce, The University of Texas at Austin; and Professor Shiva Rajgopal, Emory University. Workshop attendees got the opportunity to interact with these

(Continued on page 3)

A Message from the President

The AAA's journey began in 1916 with John Wildman of New York University leading the charge along with five other Accounting instructors to form the American Association of University Instructors in Accounting. The AAA's founding members envisioned an organization that would provide a forum for Accounting academics to network, share knowledge and best practices, and discuss issues of common concern. We have journeyed far from that initial organization comprised of a relatively small, homogeneous group of Accounting academics. Ninety-eight years later, we are comprised of 7,000 diverse members globally. The Annual Meeting has grown to more than 3,000 attendees. We host 12 midyear section meetings, eight region meetings, the AAA-Deloitte-J. Michael Cook Doctoral Consortium, the New Faculty Consortium funded by the Ernst & Young Foundation, and a number of other specialty meetings. It is readily apparent that we have realized our founding members' vision with respect to opportunities for members to network.

We have also journeyed into the world of academic publishing. Our efforts took hold in 1926 with the first issue of *The Accounting Review*, which makes *TAR* one of the oldest academic journals in the field. In the intervening 88 years, we have traveled a fair distance. Today, the AAA publishes 15 well-respected academic journals, including the newest addition to our collection—the *Journal of Forensic Accounting Research*. We produce more than 8,000 pages of intellectual property annually; all of our journals are available online, and 100 percent of our submissions are electronic. This success and growth has parlayed into increasing market value for our collection, but the world of academic publishing is changing fast, so we need to wisely plan and prepare for the future.

As the AAA has grown, we have come to appreciate the advantages of enhancing operational efficiency and reducing member volunteers' administrative burden. The Region Pilot Task Force, which piloted a new approach to region meetings at four region meetings this past year, is an example of one effort to streamline processes, reduce costs, mitigate planning uncertainty, and enhance outcomes, all while relieving region volunteers of administrative tasks, thereby allowing them to focus on creating great experiences for attendees. The Region Pilot project also provided for special activities, such as internationally recognized keynote speakers Ruth McCartney, CEO of McCartney

Multimedia, and Dan Roam, author of the international bestseller *The Back of the Napkin* and *Show and Tell: How Everybody Can Make Extraordinary Presentations*. We thank the Ernst & Young Foundation for its financial support. The Region Pilot meetings have



AAA President Christine Botosan

been a great success with record attendance and high attendee satisfaction scores.

Our organization has come a long way since 1916, and in 2016, when the American Accounting Association turns 100, we will have much to celebrate. At the 2014 Annual Meeting, the AAA's special centennial logo designed by Bruce Mau Design was unveiled, but this is just the first of many activities to ensure the AAA's 100th birthday is appropriately honored and celebrated. Many special events are being planned for the AAA's centennial year, culminating in the "Celebration of the Century" theme for the 2016 Annual Meeting in New York City.

The AAA has grown and evolved since 1916, but so has the world. In 1916, the invention of the light switch was big news on the technology front and today, rapidly changing technology is having a dramatic effect on higher education. Students have more choice than ever before regarding when, where, and how to learn. Technology is also impacting how research is conducted and disseminated. Open-access publishing is here to stay and is expected to grow in market share. The implications of this for the AAA's publishing arm remain unknown, but change brings opportunity, and the AAA is positioning itself to take advantage of opportunities already presenting themselves to strengthen and elevate the great work of our community. Additionally, it is essential that we explore new revenue opportunities to ensure the AAA's long-term financial health in the face of the massive change to the business model of academic publishing that we anticipate over the next three to five years.

Society's expectations for higher education are also changing. A college degree delivers significant economic value, but students and families are increasingly demanding information regarding the costs and benefits of educational alternatives. The Obama administration has put forward a proposal

to increase transparency for students and families comparing various universities and colleges by disclosing college performance metrics on costs, graduation rates, loan-default rates, median borrowing levels, and employment outcomes. A College Scorecard for each U.S. college and university is already available on the Department of Education website at <http://www.whitehouse.gov/issues/education/higher-education/college-score-card>. The Administration has proposed linking access to federal student financial aid to college performance as early as 2018. It is not clear whether or when this proposal might move forward, but it is important to acknowledge that few educational institutions would survive without students' access to federal financial aid.

The environment in which higher education operates is going through so much change that it should not come as a surprise that the traditional business model is under pressure. In its report on the 2014 financial outlook for higher education, Moody's pointed to several factors to explain its negative outlook, including heightened competition for government funds, donors, and students; pent-up pressure to increase compensation and invest in programs and facilities; weak economic conditions, which continue to constrain students' ability to pay for higher education, and tuition increases; and federal and state budget pressures. Nevertheless, Moody's report ends on a positive note, concluding that, to prosper in the present environment, successful colleges and universities will become more efficient and effective at providing students with greater access and flexibility at lower costs.

Accounting is critical to a prosperous society, and as the leading academic organization in Accounting in the world, we must respond as an organization to the changes in our global environment and support our members in responding as individuals in a manner that allows us to become even stronger and more impactful. This was the genesis of the Sharpening Our Vision project, which began in the spring of 2012. Recognizing the massive change happening in the higher education environment, then President-Elect Karen Pincus challenged the AAA's Board of Directors to begin the process of building a bridge to our future. The Board, along with the AAA Council and 51 members serving on four task forces, conducted an in-depth environmental

scan and invested countless hours generating more than 50 unique ideas to take advantage of the changes before us. The result of those efforts is a proposal to form four centers within the AAA to augment our structure and empower us to pursue new activities and strengthen existing activities for the benefit of all our members, no matter where they live or work, and the global society. The centers focus on advancing Accounting in the areas of education, practice, research, and in the public interest. The centers will enable new capabilities within the AAA, including the ability to support greater collaboration across members, segments, and disciplines; the ability to provide even greater professional staff support to leverage volunteer efforts; the ability to concentrate and amplify our voice to society; and the ability to support and sustain long-term projects and resources while providing new revenue opportunities. The task force working on the business concept for each center has made significant progress, and the details have been shared with the Board of Directors and with sections and regions through the AAA Council. The input received to date has been incorporated, but as the development process continues, we will be broadly exposing the plans for member input. We began that process at the 2014 Annual Meeting via several Sharpening Our Vision panel discussions and will be continuing efforts to garner input in the coming months.

This year, I look forward to visiting with as many of you as possible at section and region meetings and working with you and the AAA's leadership team to further the construction of this important bridge to our future. This brings me to the theme of the 2015 Annual Meeting in Chicago, which is "Building Bridges." In addition to networking and sharing and acquiring knowledge, the 2015 Annual Meeting will provide a forum for continuing the conversation about building the bridge to our future as global thought leaders in Accounting, as well as building bridges between the AAA and our many key global partners. The 2015 Annual Meeting will also usher in the beginning of the celebration of our centennial year. I hope to see you in Chicago, if not before.



(Continued from page 1)

renowned scholars of international standing and with fellow early-career researchers. In addition, the workshop provided a platform for discussion of research ideas and issues that potentially will lead to future collaboration among attendees.

"It was a richly rewarding experience for all, including the faculty mentors. For many of the scholars, it was their first opportunity to share their work and ideas with others outside their own universities," said Professor Landsman. "The discussions were lively and interactive, and the scholars clearly enjoyed the opportunity to work with one another. I'm grateful for the AAA's support in making this happen and hope we can make the GESRW an annual event."

At this year's Annual Meeting in Atlanta, ten AAA awards were presented to members. Please join us in congratulating your colleagues. For a complete review of all award winners, please visit <http://aaahq.org/newsroom.cfm>

AAA/Deloitte Wildman Medal Award

Joseph F. Brazel, North Carolina State University
Tina D. Carpenter, The University of Georgia
J. Gregory Jenkins, Virginia Polytechnic Institute and State University

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

Braden Williams, University of Washington
Bachman P. Fulmer III, Florida State University

Accounting Horizons Best Paper Award

Guido L. Geerts, University of Delaware
Lynford E. Graham, Bentley University
Elaine G. Mauldin, University of Missouri
William E. McCarthy, Michigan State University
Vernon J. Richardson, University of Arkansas

Competitive Manuscript Award

Nemit Shroff, Massachusetts Institute of Technology

Distinguished Contribution to Accounting Literature Award

Christian Leuz, The University of Chicago
Dhananja Nanda, University of Miami
Peter D. Wysocki, University of Miami

Innovation in Accounting Education Award

Ellen J. Glazerman, EY
Leslie C. Knowlton, Deloitte
Lisa Koonce, The University of Texas at Austin
Samuel R. Leno, formerly Boston Scientific
David N. Moss, Citigroup – Citi Markets
Dan Roam, Digital Roam, Inc.
Julie Smith David, American Accounting Association
Tracey E. Sutherland, American Accounting Association
Mikel G. Tiller, Indiana University Bloomington
Carolyn R. Wilson, Boston College
G. Peter Wilson, Boston College

Issues in Accounting Education Best Paper Award

Timothy J. Fogarty, Case Western Reserve University
Gregory A. Jonas, Case Western Reserve University

Notable Contributions to Accounting Literature Award

S. P. Kothari, Massachusetts Institute of Technology
Susan Shu, Boston College
Peter D. Wysocki, University of Miami

Outstanding Accounting Educator Award

Wayne R. Landsman, The University of North Carolina at Chapel Hill
John C. Fellingham, The Ohio State University

Outstanding Service Award

Gail Hoover King, Purdue University Calumet
Martha M. Eining, The University of Utah

**Congratulations to the
2014 AAA Award Winners!**

Highlights of CTLA 2014

It was another great year for the Conference on Teaching and Learning in Accounting (CTLA). We had tremendous depth and variety in our sessions and great attendance. We also implemented several suggestions from last year, including a Pathways update, a panel for first-time teachers, and a hands-on technology session, and the feedback was overwhelmingly positive. The CTLA sessions included a variety of learning formats on topics such as technology tips, teaching tips, distance learning, teaching with MOOCs, critical thinking, flipped classrooms, academic honesty, and implementation of the Pathways Vision Model in the classroom.

We had so many excellent Effective Teaching Practices submissions that we had to split them into two separate sessions. At the opening session, attendees enjoyed award-winning author Dan Roam's very insightful presentation, "As Simple as Show and Tell: How to Make Accounting Presentations Extraordinary." The luncheon included a very interesting and informative update on the work of the Pathways Commission by Gail Hoover King.

Several awards were presented during lunch, including the George Krull/Grant Thornton Teaching Innovation Award to Marion E. McHugh of Furman University and Paul Polinski of the University of Illinois at Urbana-Champaign; the Bea Sanders/AICPA Teaching Innovation Award to Markus Ahrens of St. Louis Community College; and the Mark Chain/FSA Teaching Innovation Award to Jennifer Butler Ellis, Mark E. Riley, and Rebecca Toppe Shortridge, all of Northern Illinois University.

Saturday evening, attendees enjoyed networking and great local foods at the reception and a second set of Effective Teaching Practices posters. The session on Sunday opened with a great presentation, "Building or Enhancing Your Teaching and Learning Accounting Toolbox." Participants could then choose to attend either the pedagogy sessions or the technology sessions, or go to one of each.

Thanks to everyone who helped make CTLA 2014 a great success, including our great Steering Committee and wonderful support from the AAA staff.

—Karen Osterheld and Markus Ahrens
2014 CTLA Co-Chairs



2014 Service Project: Another Successful Year!

At the Annual Meeting, our Service Project was a great success once again thanks to the overwhelming generosity of EY and our members. We were able to donate 500 backpacks full of school supplies to the Children's Restoration Network (CRN) of Atlanta. CRN is a nonprofit agency serving more than 2,700 homeless children and mothers across 130 shelters and group homes each year.



EY

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Upcoming AAA Meetings

December 5-7, 2014

2014 Accounting Ph.D. Rookie Recruiting and Research Camp
Miami, Florida

January 8-10, 2015

2015 Management Accounting Section Midyear Meeting: Research and Case Conference, Teaching Symposium, and IMA Doctoral Colloquium
Newport Beach, California

January 15-17, 2015

2015 Auditing Section Midyear Meeting and Doctoral Consortium
Miami, Florida

January 16-17, 2015

2015 Financial Accounting and Reporting Section Midyear Meeting
Nashville, Tennessee

January 22-24, 2015

2015 Accounting Information Systems Section Midyear Meeting and AIS New Scholar Consortium
Charleston, South Carolina

January 22-24, 2015

2015 International Accounting Section Midyear Meeting and Ph.D./New Faculty Consortium
Palm Springs, California

January 29-February 1, 2015

AAA New Faculty Consortium
Leesburg, Virginia

February 6-7, 2015

2015 APLG/FSA Annual Seminar
Nashville, Tennessee

February 27-28, 2015

2015 American Taxation Association Midyear Meeting
Washington, DC

March 11-14, 2015

2015 Southwest Region Meeting
Houston, Texas

March 13-14, 2015

2015 Forensic Accounting Conference
Denver, Colorado

March 26-27, 2015

2015 JISC-1st Journal of Information Systems Research Conference
Durham, North Carolina

March 27-28, 2015

2015 Conference of the Public Interest Section and Doctoral/New Scholar Consortium
Crystal City, Virginia

March 27-28, 2015

2015 Government and Nonprofit Section Midyear Meeting
Detroit, Michigan

April 16-18, 2015

2015 Southeast Region Meeting
Asheville, North Carolina

April 23-25, 2015

2015 Mid-Atlantic Region Meeting
Cherry Hill, New Jersey

April 30-May 2, 2015

2015 Ohio Region Meeting
Cleveland, Ohio

April 30-May 2, 2015

2015 Western Region Meeting
Coronado, California



WOW 2014—Measuring What Matters: A Sold-Out Success!

The 2014 WOW Event sponsored by the Teaching, Learning and Curriculum Section and KPMG on Tuesday, August 5, at the Georgia Aquarium was a sold-out success. There were many memorable evening highlights, including informative conversations with Ron Jarvis, Vice President of Merchandising and Environmental Innovation of The Home Depot, and Katherine Blue, Advisory Managing Director of KPMG, about the growing importance of Accounting for sustainability and environmental innovation. Also memorable was having a wonderful Wolfgang Puck dinner

and reception with panoramic aquarium views. The evening concluded with time to roam the many aquarium exhibits—from penguins to dolphins to coral reefs to albino alligators to sharks to beluga whales, and, of course, the whale sharks! What a delightful social and learning event!

Next year's exciting WOW Event plans are being finalized. Mark your calendars now for Tuesday night, August 11, 2015, to be "WOW"ed again!



2014 Annual Meeting Prize Winners

Congratulations to the following prize winners from the 2014 Annual Meeting:

New Member Reception Networking Bingo Prizes, August 3, 2014

Reanna Berry, Georgia Gwinnett College, *\$50 AMEX gift card*

Xinyin Zhang, The University of Texas at Austin, *\$50 AMEX gift card*

Aleksandra Zimmerman, Case Western Reserve University, *\$100 AMEX gift card*

Tuesday AM Exhibit Hall Drawing, August 5, 2014

Diane Saunders, Aiken County Public School, Chicago, *three nights at the Hyatt Regency Chicago*

Judy Bullock, American InterContinental University, *three nights at the Swissôtel Chicago*

Tuesday PM Exhibit Hall Drawing, August 5, 2014

Makila Major, The University of Memphis, *Kindle Fire HD 7" Tablet 8 GB*

Rama Ramamurthy, Georgetown University, *\$100 AMEX gift card*

Closing Refreshment Break and Raffle Drawing, August 6, 2014

Dan Elnathan, College of Management, Brookstone *HDMI Pocket Projector*

Linda Mezon, Canadian Accounting Standards Board, *iPad Mini with wi-fi*

Todd Thornock, Iowa State University, *Bose mini Bluetooth speaker*

Gerald Smith, University of Northern Iowa, *set of autographed Dan Roam books*

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General Information

The Annual Meeting is sure to be a large, dynamic meeting that encourages participation through a wide range of session types designed to support members with different interests. You can learn more about the session types below, and you can submit to each through the links provided for each type. To track your submission, you will need to create a user ID and password during the submission process. You will need this information to update and/or access the status of your submission. This user ID and password does not need to match your AAA login and will not grant access to AAA member services (i.e., registration, dues renewal, etc.). If your submission is accepted, all participants and presenters must register for the meeting, which includes both meeting registration and membership fees.

Concurrent Paper and Research Forum Sessions, Submission Deadline: Jan. 7, 2015

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. NOTE: Authors may submit more than one paper to the Annual Meeting. However, it is considered an abuse of valuable reviewer and liaison time to submit the same paper to more than one section designation. Submitting the same paper to multiple sections will disqualify your submission from consideration. Consult appropriate section liaisons should you have questions about which section you should make your submission to.

Section-Sponsored Concurrent Panel Sessions, Submission Deadline: Jan. 7, 2015

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

New Scholar Concurrent Sessions, Submission Deadline: Jan. 7, 2015

New Scholar Concurrent Sessions are a unique opportunity for your scholars to receive constructive, in-person feedback from senior scholars on their research prior to submission to academic journals. Faculty earning their Ph.D. in 2010 or after and current Ph.D. students are eligible to submit papers for consideration. Submitted papers in this category are peer-reviewed. After acceptance, senior researchers in each area will critique papers accepted for the New Scholar Concurrent Sessions and provide feedback during the meeting in small interactive sessions with authors. In addition, individuals whose papers are accepted for the New Scholar Concurrent Sessions will be asked to review and critique another accepted paper.



CHICAGO 2015

BUILDING BRIDGES TO OUR FUTURE

American Accounting Association Annual Meeting
and Conference on Teaching and Learning in Accounting

Pre-Conference Workshops and Symposia (CPE Sessions), Submission Deadline: Jan. 7, 2015

Opening the engaging pre-meeting format, these full- and half-day workshops provide opportunities for in-depth attention and study of more complex issues and topics across a wide range of areas of interest in Accounting education, research, and practice. These sessions will be held on Saturday, August 8, and Sunday, August 9, 2015.

The Conference on Teaching and Learning in Accounting (CTLA), Submission Deadline: Feb. 11, 2015

Designed for new and experienced faculty looking for opportunities to share best practices, refine teaching talents, and perfect their craft in teaching Accounting; submissions are invited for this annual pre-meeting conference. Submissions are welcome from the wide range of approaches and content in Accounting education. This conference will be held all day Saturday, August 8, and during the morning on Sunday, August 9, 2015.

Effective Learning Strategies Sessions (ELS), Submission Deadline: April 6, 2015

These sessions offer presenters an interactive forum for exchange of ideas and resources that support learning in Accounting.

Emerging and Innovative Research Session, Submission Deadline: April 6, 2015

Intended to highlight promising emerging and innovative research ideas; as such, 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. This session is an interactive format; see suggestions on how presentation materials are prepared for an interactive session.

20th Annual Ethics Research Symposium, Submission Deadline: April 6, 2015

Colleagues engaged and interested in research and teaching related to ethics are invited by the Professionalism and Ethics Committee and Public Interest Section of the American Accounting Association to submit papers, cases, and panel session proposals for presentation at the 20th Annual Ethics Research Symposium to be held on Sunday,

August 9, 2015. Contributions from members of all AAA sections are invited.

Faculty-Student Collaborations in Accounting, FASTCA-15, Submission Deadline: April 6, 2015

Encouraging exploration and discussion of collaborations between Accounting faculty and undergraduate and master's students, this all-day conference recognizes the importance of these collaborations to creating important learning experiences for students, attracting students to the Accounting profession, and the Accounting Academy as well as connecting the community of faculty conducting collaborative research and teaching. The following are some examples of faculty-student collaborations:

- *Research:* Students and faculty working together on a research paper.
- *Teaching:* Joint development of teaching materials by students and faculty.
- *Practice:* Students and faculty working together to solve a real-world problem.

These sessions will be held on Wednesday, August 12, 2015.

Global Emerging Scholar Research Workshop, Submission Deadline: May 1, 2015

The American Accounting Association Global Emerging Scholars Research Workshop will be held on Sunday, August 9, in conjunction with the 2015 AAA Annual Meeting in Chicago, IL, USA. Up to 15 proposals will be selected for presentation at the workshop. Written feedback will be provided to the presenters prior to the workshop to assist them in identifying ways to improve their research proposal. At the workshop, each scholar will present the proposal, followed by discussion by a senior researcher as mentor who will also provide constructive feedback. There will also be further discussion of the proposal by the presenter, other senior scholars as mentors, and the other early-career researchers.

Volunteer Information: The Program Advisory Committee strongly encourages all AAA members to consider volunteering to serve as reviewers, paper discussants, and session moderators. If you are submitting a paper or proposal for the 2015 Annual Meeting, please consider "giving back" by volunteering to serve in one or more of these roles.

The theme of the 2015 Annual Meeting in Chicago is "Building Bridges to Our Future" as we usher in the beginning of our centennial year. Our organization has come a long way since 1916, and the meeting will provide a forum for discussions around our future as global thought leaders in Accounting, as well as building bridges between the AAA and our numerous key global partners. Accounting is critical to a prosperous society, and as the leading academic organization in Accounting in the world, we must respond as an organization to the changes in our global environment. Please join us in Chicago, August 8 through August 12, 2015, for the Annual Meeting and

Conference on Teaching and Learning in Accounting (CTLA), become a participant in building the bridges to our future, and help us to become even stronger and more impactful!

Call for Submissions

Welcome to the 2014–2015 Board and Council

▼ On Wednesday, August 6, 2014, the new Board of Directors members began their service. Pictured (left to right) top row: Bruce Behn, Robert Lipe, Steve Kachelmeier, Steve Moehrle, and Marc Rubin; second row: Anne Christensen, Tracey Sutherland, Christine Botosan, Mary Barth, Shaun Budnik. Not pictured: Timothy J. Fogarty, Gary Biddle. A special thank you to outgoing Board members Recep Pekdemir, Alan Reinstein, Dale Flesher, and David Stout.



► Thank you to Pat Poli for her ongoing service to the AAA. At the AAA Council meeting on Sunday, August 3, 2014, Pat concluded her term as Council President when she handed over the gavel to incoming Council President Hughlene Burton.



◀ The AAA Council is made up of one representative from each of the AAA's 23 segments. Council members are elected by members of their segment to serve a three-year term with approximately one-third of the Council elected each year. We thank the members of the 2014–2015 Council for their voluntary service to the AAA, which began at the conclusion of the Annual Meeting.

Upcoming Career Center Event

2014 Accounting Ph.D. Rookie Recruiting and Research Camp Hilton Miami Downtown Hotel, Miami, Florida • December 5–7, 2014

The American Accounting Association (AAA) and the University of Miami are pleased to bring you the 2014 Accounting Ph.D. Rookie Recruiting and Research Camp. This year's Accounting Ph.D. Rookie Recruiting and Research Camp will be held in Miami, Florida, at the Hilton Miami Downtown.

The 2014 Accounting Ph.D. Rookie Recruiting and Research Camp is a two-day forum for faculty and recruiters to meet and network with Ph.D. candidates, attend 15-minute research presentations by job-seeking candidates, and interview a number of job-market candidates before making decisions about recruiting "fly-outs."

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

Don't miss out on the 2014 event! The 2013 Rookie Camp attracted 152 job seekers, 27 observers, and 166 recruiters and was well received by all!

Learn more at http://aaahq.org/meetings/RookieCamp/2014/join_us.cfm



Career Center



FAF and AAA Joint Offer to Provide FASB Codification and GARS Online to Accounting Faculty and Students

Academic Accounting Access to the FASB Accounting Standards Codification® Professional View and Governmental Accounting Research System™ benefits professors and students alike!

In August 2009, as part of its educational mission, the Financial Accounting Foundation (FAF), in a joint initiative with the American Accounting Association (AAA), began providing the online FASB Accounting Standards Codification® Professional View (the Codification) to faculty and students in Accounting programs at post-secondary academic institutions. The program, Academic Accounting Access, has achieved great success since then and includes more than 1,025 U.S. and 80 foreign academic institutions with 34,000 average monthly logins.

Since 2013, we are pleased to be able to offer at no additional cost to FASB Codification subscribers a new, online platform for the Governmental Accounting Research System™ (GARS Online) made available by the FAF. Previously available only on CD-ROM, GARS Online provides efficient, effective, and easy access to all U.S. Generally Accepted Accounting Principles (GAAP) and related literature for state and local governments.

The FASB and the FAF believe that understanding the Codification and how to use it is of critical importance to Accounting professionals. It is also critical that Accounting students learn how to use the Codification for a better understanding of authoritative Accounting literature.

And now, with access to GARS Online for FASB Academic Access subscribers, the GASB expects that the new online platform will offer the same benefits to accounting faculty and students by reducing the amount of time and effort needed to research state and local governmental accounting and financial reporting standards.

The AAA will provide direct services to Accounting departments through its Academic Accounting Access program, issuing authentication credentials for faculty and students through registered Accounting programs at a low annual institutional fee of \$250.

For more information and to subscribe or renew your access, please visit <http://aaahq.org/FASB/Access.cfm>

New Feature for *Issues in Accounting Education*

Beginning with the November issue, *Issues in Accounting Education* is providing a "Student Version of the Case" for Instructional Resource articles. The Student Version of the Case will be a supplemental file posted with the Teaching Notes and will repeat the case without the "Case Learning Objectives and Implementation Guide," allowing instructors an easy way to distribute the case to students.

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Nominate a Colleague for a 2015 AAA Award

Our awards recognize the many significant contributions of AAA members in Accounting education, research, and practice, most of which are presented during the Annual Meeting. We encourage you to visit the Awards page at <http://aaahq.org/awards.cfm>

AAA/Deloitte Wildman Medal Award, recognizing and encouraging practical research

Nomination Deadline: January 31, 2015

AAA/Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education, recognizing third- or fourth-year Ph.D. students conducting innovative research in any area of Accounting

Nomination Deadline: January 31, 2015

***Accounting Horizons* and *Issues in Accounting Education* 2014 Best Paper Awards, given for the best paper published each calendar year for either publication**

Nomination Deadline: The award winner is selected by online voting open to all AAA members subscribing to *Accounting Horizons* or *Issues in Accounting Education*. Online voting is scheduled for Spring 2015.

Competitive Manuscript Award, encouraging research by new Ph.D.s

Nomination Deadline: January 31, 2015

Distinguished Contribution to Accounting Literature Award, recognizing research of exceptional merit

Nomination Deadline: January 31, 2015

Innovation in Accounting Education Award, encouraging and recognizing innovation in Accounting education

Nomination Deadline: January 31, 2015

Lifetime Service Award, recognizing service contributions to Accounting education over a sustained period of time

Nomination Deadline: January 31, 2015

Notable Contributions to Accounting Literature Award, recognizing research of exceptional merit

Nomination Deadline: January 31, 2015

Outstanding Accounting Educator Award, recognizing contributions to Accounting education

Nomination Deadline: January 31, 2015

2014-2015 Membership: It's Not Too Late to Renew!

We thank you for your support of the AAA over the past year. If you have not already done so, there is still time to renew your AAA membership for the 2014-2015 member year. This is a very exciting time for the Association! The Accounting profession has undergone dramatic changes, and society is in need of the knowledge that comes with expertise and practice. As the Association continues to look at ways that we, as the AAA, can better support our members and the profession as a whole, we do not want you to miss the opportunity to be a part of these efforts.

To renew your membership, go to <http://aaahq.org/membership/renewal.htm> or contact Pat Stein, Senior Member Services Coordinator, at pat@aaahq.org or 941-556-4102 today!

Dr. Tamara Terry Named Chief Operating Officer for the AAA

Dr. Tamara (Tammy) Terry has joined the AAA professional staff as its Chief Operating Officer. Dr. Terry is responsible for critical core business functions of the organization, including member event services, member recruitment and communications, academic programs and publications, and strategic relationships. She also oversees finance, human resources, administration, legal, facilities, and all other departments within the organization.



Before joining the AAA, Tammy was the Chief Financial Officer and Assistant Dean of Operations for the Huizenga School of Business and Entrepreneurship at Nova Southeastern University in Fort Lauderdale, FL, where she played an instrumental role in the growth of the University, now the ninth largest private, non-for-profit university in the United States. There, she was responsible for overseeing finance, strategic planning, operations, audit compliance, human resources, facilities management, and capital acquisitions.

In her new AAA role, "Tammy's extensive background in leadership roles in University finance and operations, combined with her academic experience as a faculty member and her public policy experience on Capitol Hill, are an ideal fit for the AAA as we look toward the future."

—Tracey Sutherland, Ph.D., AAA Executive Director

Along with having leadership experience in higher education, Tammy is a past Vice President of the Council of Washington Representatives on the United Nations, where she served for ten years in operational and public policy roles for nonprofit education and health organizations on Capitol Hill and was responsible, among other duties, for assessing the impact of national legislation on education requirements in the States and for helping nonprofit associations secure federal grants.

As an Assistant Professor, Tammy taught executive leadership, management, and public administration courses and served on numerous academic and faculty committees, including faculty curriculum, faculty credentialing, and doctoral dissertation committees. She is a published author, most recently co-authoring an article with Dr. James Barry, published in the *Journal of Business and Industrial Marketing*, and receiving the Emerald Group's Outstanding Paper Award. Her doctoral dissertation addressed the impact of market orientation on financial performance.

Certified as a Lean Six Sigma Green Belt, Tammy has also driven process improvements in her previous roles as Director of Finance and Administration for Nova Southeastern University's Business School and as Executive Director of Administration for the University's medical school.

Tammy holds a Bachelor of Arts degree from Trinity College in Washington, D.C.; a Master of Business Administration degree from Marymount University in Arlington, VA; and a Doctor of Business Administration degree from Nova Southeastern University in Fort Lauderdale, FL.

The Accounting Hall of Fame Inducts Two New Members for 2014: Abraham Jacob Briloff and William Rudolph Kinney, Jr.

Two distinguished accountants were inducted into The Accounting Hall of Fame on Monday, August 4, 2014, at the American Accounting Association Annual Meeting in Atlanta, Georgia. The 2014 inductees are the late Abraham Jacob Briloff, Emanuel Saxe Distinguished Professor of Accountancy Emeritus at Baruch College-CUNY, and William Rudolph Kinney, Jr., Charles and Elizabeth Prothro Regents Chair in Business and PricewaterhouseCoopers Fellow at The University of Texas at Austin.

The award was presented to Bill Kinney by Zoe-Vonna Palmrose, Professor of Accounting and Kermit O. Hanson Professor in Business Administration at the University of Washington. Floyd Norris, chief financial correspondent for *The New York Times*, presented the award to the late Abe Briloff's daughter Leonore A. Briloff. Leonore became a partner in her father's CPA firm and was a co-author on many of his publications. The event was attended by 80 people, including representatives from various accounting firms, universities, and business organizations.

The Accounting Hall of Fame's international Board of Electors selects one or two honorees each year. Ninety-two influential and respected accountants from academe, accounting practice, government, and business have been elected to The Accounting Hall of Fame since its establishment in 1950 at The Ohio State University.

Read the complete announcement at <http://aaahq.org/newsroom/TheAccountingHallofFame2014.pdf>



Floyd Norris (right), chief financial correspondent for *The New York Times*, presented the award to the late Abe Briloff's daughter, Leonore A. Briloff.

Zoe-Vonna Palmrose presented the certificate to William Rudolph Kinney, Jr. (right) during the induction ceremony.



Thought Leaders in Publication Ethics

For the past two years, the Publication Ethics Task Force (PETF) has been developing policies to help the Association and its journals be at the highest levels of publication ethics. Building upon the initial work of the Publications Committee, the Board has already approved policies on pre-publication, plagiarism, and authorship. Additionally, the AAA has joined the Committee on Publications Ethics, the leading international organization focused on helping publishers to ensure their journals have the highest levels of integrity.

At this time, the PETF is working on the Association's data policy. Initially, the task force members benchmarked with other scholarly publishers and relied heavily on the guidelines prepared by the Committee on Publications Ethics for their initial draft. They have received input from all of the AAA journal editors, the AAA Publications Committee, and the AAA Research Committee, and they hosted a lively panel discussion on this policy at the Annual Meeting.

The current version of the drafted policy incorporates the feedback received and is posted at <http://aaaPETF.org>. The task force would now appreciate feedback from all members of the AAA community. Together, we will establish the cultural norms that will keep our publications at the highest standard of scholarly ethics. Please log in and comment on the data policy post or email the committee members to share your insights.

In Memoriam: Kathy Casper

On August 14, 2014, the American Accounting Association lost one of its own: Kathy Casper. Many of you got to know Kathy during her 16 years with the Association. As the Web and Database Project Manager, she was instrumental in moving us into the 21st century. In fact, she worked on early web pages and independently designed, developed, and implemented our Annual Meeting system, enhancing it annually based on the feedback she received from the many volunteers who worked with her. She also implemented the new segment meeting system that was introduced over the past year.

Outside of work, Kathy was very active in the Faith Lutheran Church where she provided service in many ways. Having done missionary work in Haiti in 2005, Kathy was devoted to fundraising for Haitian children's education and care. She was also a passionate writer, publishing many articles and poetry.

Kathy's quick wit, creativity, broad smile, and kind heart will be deeply missed by all who knew her. If you have memories of Kathy you'd like to share with her sister and three daughters, please email them to info@aaahq.org. Additionally, in Kathy's honor, charitable



Kathy Casper

donations can be made to the Faith Lutheran Church for the Haiti Fund, care of Faith Lutheran Church, 7750 Beneva Road, Sarasota, FL, 34238.

The PhD Project Announces the 2014 Inductees into the Hall of Fame

The PhD Project, an award-winning program designed to increase diversity in management, announced its 2014 Hall of Fame inductees. This year's honorees are Dr. Laura L. Hall, Associate Professor of Management Information Systems, The University of Texas at El Paso; Dr. Sandra W. Shelton, Professor of Accounting, DePaul University; and Dr. Jerome D. Williams, Professor of Marketing, Rutgers, The State University of New Jersey.

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

The PhD Project was created in 1994 to address the severe under-representation of African Americans, Hispanic Americans, and Native Americans in management by diversifying the front of the classroom: the business school faculty. A diverse faculty encourages more minorities to pursue business degrees, thereby increasing the pool of minority applicants for positions in today's multicultural corporate environment. Since its inception in 1994, The PhD Project has increased the number of African American, Hispanic American, and Native American business professors from 294 to 1,230.

The PhD Project 2014 Hall of Fame's inductees were honored at the organization's annual conference in November. A new class of inductees is selected annually with supporters of The PhD Project and the public is invited to submit nominations for each year's class.

For more information and to view a complete list of all Hall of Fame members, visit <http://www.phdproject.org/fame.html>




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