2010 Summer Issue

Newly Confirmed Executive Committee and Council Members for 2010 - 2011

Call for Nominations: Editor, Accounting Horizons

Pathways Commission

Call for Nominees for AAA Offices for 2011 - 2012
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FASB Accounting Standards Codification™
As part of its educational mission, the Financial Accounting Foundation (FAF) in a joint initiative with the American Accounting Association (AAA), will provide faculty and students in accounting programs at post-secondary academic institutions with the Professional View of the online FASB Codification. For more information see http://aaahq.org/FASB/Access.cfm.
This spring I had the chance to go to many of our Section and Region meetings. Since January I have attended and spoken at meetings of the APLG, Auditing, Financial Reporting, Government and Nonprofit, International, and Management Accounting Sections, and the Ohio Region. This has been extremely helpful in educating me about the activities of Sections and Regions. It has also been a great learning experience for an academic accountant.

Going to our Section and Regional meetings helps me to realize just how valuable and important each is to that group’s constituents. For many American Accounting Association (AAA) members, a Section or Regional meeting is their sole point of interaction with AAA in a given year. That’s not a bad thing. If you are an educator who attended the Ohio meeting, for example, you could meet with many of your colleagues from around the state, hear an informative update on the accounting profession from Clarke Price, President and CEO of the Ohio Society of CPAs, attend a number of research and education paper sessions, and participate in a Regional version of the AAA’s Conference on Teaching and Learning.

The Auditing, Financial Reporting, International, and Management Accounting meetings were all in January and all coincidentally occurred on the West Coast. In January, I attended the Management Accounting meeting in Seattle, Washington. The Information Systems Section meeting was held over the same dates in Clearwater, Florida. As it happened, it was much warmer in Seattle! There were many memorable features of the Management Accounting meeting, but particularly meaningful to all who attended was the gracious acceptance speech by Professor Chee Chow, upon being awarded the Section’s Lifetime Contribution to Management Accounting award. In his remarks, Dr. Chow gave advice to others based on his lifetime of service in the academy. One recommendation was to ensure balance in your life between your personal and professional commitments. He also advised us to do research because it matters and not just for the sake of doing research. This particular comment inspired me to add some advice to the speeches I gave at later meetings about how we talk about our research. As thought leaders in accounting, it’s important to remember that we do the work to influence and impact accounting and our economy, not just to advance our individual careers.

Each meeting I attended provided more food for thought. At the Auditing meeting, we heard from former Securities and Exchange Commission Chairman Christopher Cox. His talk was similar to that of David Walker, former US Comptroller General, who spoke this year at the Government and Nonprofit Section meeting and was a plenary speaker last year at our meeting in New York. Both cautioned about the mounting US debt and its implications for our economy. (Some accounting educators are showing the movie, I.O.U.S.A., in their classes to engage students in discussion about the ramifications of the debt.) Professor Ray Ball gave excellent remarks as he was inducted into the Accounting Hall of Fame at the Financial Accounting and Reporting Section luncheon. As might be expected, the International Section meeting had many timely sessions on IFRS. That meeting also featured a session with research papers on corporate governance, a topic that was covered at many of the meetings this year.

I thank you all for allowing me to speak at and attend these meetings. It has been a privilege and a lot of fun. At the August Annual Meeting, I will turn over the Presidency to Kevin Stocks. He has been to many Section and Regional meetings this year himself as President-Elect and I know he looks forward to spending more time with Section and Region members this coming year. The AAA election process is complete and we now know that Professor Greg Waymire will become President-Elect and he will also have this opportunity going forward. We will all see you in San Francisco!
More submission and registration information about these upcoming meetings can be found at http://aaahq.org/meetings/default.cfm. This page is updated weekly, so check back often to find out more about our 2010 - 2011 Section and Region meetings.

**Summer 2010**
July 28 - 30, 2010
XBRL Teaching Workshop
San Francisco, California

July 31 - August 1, 2010
Conference on Teaching and Learning in Accounting
San Francisco, California

July 31 - August 4, 2010
2010 AAA Annual Meeting
San Francisco, California

July 31, 2010
19th Annual Research Workshop on Strategic and Emerging Technologies in Accounting, Auditing, and Tax
San Francisco, California

**Fall 2010**
October 7 - October 9, 2010
Accounting, Behavior & Organizations 2010 Research Conference and Doctoral Consortium
Denver, Colorado

October 14 - 16, 2010
Northeast Region Meeting
Burlington, Vermont

October 21 - 23, 2010
50th Midwest Region Meeting
Oak Brook, Illinois

November 5 - 7, 2010
Diversity Section Meeting
Atlanta, Georgia

**Winter 2011**
January 5 - 8, 2011
Information System Section Midyear Meeting and AIS New Scholar Information Conference
Atlanta, Georgia

January 5 - 8, 2011
Management Accounting Section Research and Case Conference and IMA/MAS Doctoral Colloquium
Atlanta, Georgia

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

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

April 28 - 30, 2011
Western Region Meeting
Newport Beach, California

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

2011 Southeast Region Meeting
Dates and location to be determined
Newly Confirmed Executive Committee and Council Members for 2010 - 2011

Gregory Waymire is the Asa Griggs Candler Professor of Accounting at the Goizueta Business School at Emory University. He received a bachelor’s degree with honors from Indiana University (1978) and a MBA (1980) and PhD (1984) from the University of Chicago. He has been a member of the Goizueta faculty since 1990. His recent research investigates the economic function of basic accounting technologies. His research has been published in the Journal of Accounting Research, The Accounting Review, Accounting, Organizations & Society, Accounting Horizons, Contemporary Accounting Research, Journal of Accounting and Economics, and Proceedings of the National Academy of Sciences, among others.

Christine A. Botosan is the George S. and Dolores Doré Eccles Presidential Endowed Chair in Ethical Financial Reporting at the David Eccles School of Business (DESB) at the University of Utah. Her research investigates factors that explain cross-firm differences in corporate reporting strategy and the effect of such differences on the financial markets including cost of equity capital. Dr. Botosan has published extensively in many journals, including The Accounting Review, and Accounting Horizons. She is the recipient of several awards for research and teaching excellence, including the AAA Competitive Manuscript Award, the AAA Notable Contributions to Accounting Literature Award, and the Accounting Horizon’s Best Paper Award. She has served on the editorial boards of The Accounting Review and the Journal of International Accounting Research. She is currently an Associate Editor for Accounting Horizons.

Gail Hoover King is a Professor of Accounting, the Accounting and Finance Discipline Coordinator, and the Helzberg School of Management’s Undergraduate Program Coordinator at Rockhurst University. She is currently the co-editor of the “Faculty Development Update” in the AAA’s Accounting Education News. She is currently serving on the TLC Task Force, Governance Task Force, and assisting with the Association’s branding initiative. Most recently, she served as member-at-large on the Council of the American Accounting Association. Her involvement in the AAA includes serving as President of the Midwest Region and a member of the TLC and Management Accounting Sections. Her research interests include managerial and financial accounting, business education, and leadership and ethics.

John Christensen is a Professor of Accounting at the University of Southern Denmark in Odense, Denmark. He received his Ph.D. from Stanford University and has been a visiting fellow at Yale University. His research interests are focused on accounting issues using an information economics perspective. John’s work has been published in Journal of Accounting Research, Journal of Management Accounting Research, European Accounting Review, and Accounting Horizons. He is co-author of Accounting Theory: An Information Content Perspective. He is currently associate editor of European Accounting Review and Management Accounting Research and a member of the editorial board of Review of Accounting Studies. He has served as the president of the European Accounting Association and on the AAA Council and the Program Advisory Committee. He was the 2009 AAA Presidential Scholar.

Alan Reinstein is the George R. Husband Professor of Accounting at Wayne State University. His articles appear in many journals, including Auditing: A Journal of Practice & Theory and Behavioral Research in Accounting. Alan currently serves as Associate Editor of Journal of Accounting Education. He has served as Chair of various AAA committees, including the Teaching and Curriculum Committee. The Michigan Association of CPAs awarded Alan its Distinguished Achievement in Education Award and the University of Kentucky honored him with its first Von Allmen School of Accountancy Outstanding D.B.A./Ph.D. Alumnus Award. Alan has served extensively as a consultant, expert witness, research analyst and arbitrator for public, private and governmental entities, CPAs and other professionals.

Mark C. Dawkins is the Associate Dean for Academic Programs and an Associate Professor of Accounting in the Terry College of Business at the University of Georgia. He has been on the faculty at UGA since Fall 1994. He has been active in AAA sections and regions since 1993 and has previously served as President of the Diversity Section, a member of the AAA Competitive Manuscript Award Committee, and as co-chair of the Diversity Section Annual Meeting program committee. In August 2009 he was one of five recipients of the inaugural Ernst & Young Inclusive Excellence Award for Accounting and Business School Faculty.

Julie Smith David is an Associate Professor in the W. P. Carey School of Business at Arizona State University, the Director of the Center for Advancing Business through IT (CABIT), and the Editor-in-Chief of the AACCommons. Her research is focused on enterprise applications, their design, and how the value is created by companies adopting them. This work has been published in journals including Management Science and the Journal of Information Systems. Julie has worked with the AAA to help implement an online community platform, the AACCommons, for which she received the 2009 Outstanding Service Award.

Rong-Ruey Duh is a professor at the Department of Accounting, National Taiwan University (NTU). He currently serves on the supervisory board for the Investor Protection Center and as Chair of the Advisory Committee for Information Disclosure Rating for Listed Companies. He also served as President of the Taiwan Accounting Association. Dr. Duh earned his Ph.D. from the University of Minnesota-Minneapolis, and has published several books and articles in international journals. He also serves on the editorial board of Journal of International Accounting Research.
Faculty Development Update

Rethinking Course Design
--Cheryl McConnell, Rockhurst University

Step 1: Schedule exams and content.

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
<th>Week</th>
<th>Topic</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>A</td>
<td>5</td>
<td>D</td>
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<tr>
<td>2</td>
<td>B</td>
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<td>E</td>
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<tr>
<td>3</td>
<td>C</td>
<td>7</td>
<td>F</td>
</tr>
<tr>
<td>4</td>
<td>Exam</td>
<td>8</td>
<td>Exam</td>
</tr>
</tbody>
</table>

Step 2: Schedule papers and projects.

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
<th>Week</th>
<th>Topic</th>
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<tbody>
<tr>
<td>1</td>
<td>A</td>
<td>5</td>
<td>D</td>
</tr>
<tr>
<td>2</td>
<td>B</td>
<td>6</td>
<td>E</td>
</tr>
<tr>
<td>3</td>
<td>C, Paper 1 Due</td>
<td>7</td>
<td>F, Project Due</td>
</tr>
<tr>
<td>4</td>
<td>Exam</td>
<td>8</td>
<td>Exam</td>
</tr>
</tbody>
</table>

The problem with the traditional approach to course design is that it places content coverage at the center, rather than thinking about what students should be able to do or achieve by the end of the semester (i.e., the course learning objectives). If course objectives include only content that will be assessed through exams, the traditional approach to course design is satisfactory. However, if course objectives include application objectives that require more decision-making and critical thinking, the traditional approach leaves the achievement of the higher-level learning objectives as an afterthought that is built around the content delivery.

Advanced Learning Course Design

In many upper-level accounting courses, elements of information analysis, decision-making and critical thinking are included in learning objectives. This is consistent with what faculty members want students to be able to achieve, and with what employers are expecting in graduates. For the more advanced learning objectives, faculty members assign more complex cases, projects, papers, or multiple-phased assignments. Unfortunately, these are often added on to the content as additional requirements or afterthoughts, without significant planning of the learning activities and feedback that are needed for support.

Course design that is centered on supporting the higher level learning would begin with defining exactly what students are expected to be able to do by the end of the semester, and building the assignments, learning experiences, and content to achieve those outcomes. The process can be visualized as follows:

Step 1: Create and sequence assignments that are targeted to achieve the higher level learning objectives.

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
<th>Week</th>
<th>Topic</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>6</td>
<td>Assignment 2 Due</td>
</tr>
<tr>
<td>3</td>
<td>Assignment 1 Due</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>8</td>
<td>Summative assignment 3 Due</td>
</tr>
</tbody>
</table>

Step 2: Create and schedule the learning activities that support the assignments, and provide timely, relevant feedback.

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
<th>Week</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(Learning activity for assignment 2)</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>(Learning activity for assignment 1)</td>
<td>6</td>
<td>Assignment 2 Due</td>
</tr>
<tr>
<td>3</td>
<td>Assignment 1 Due</td>
<td>7</td>
<td>(feedback)</td>
</tr>
<tr>
<td>4</td>
<td>(feedback)</td>
<td>8</td>
<td>Summative assignment 3 Due</td>
</tr>
</tbody>
</table>

Step 3: Finally, schedule the content and exams in the appropriate sequence so that all learning objectives are achieved – both higher-level and content objectives.
Notice that in the advanced learning course design model, the assignments and related learning activities are the priority in scheduling, not the content. The content is extremely important, and it is scheduled to support the achievement of the higher-level learning objectives. Exams, lectures, problems, and traditional homework are still employed.

What is different is the addition of the learning activities to support the higher-level assignments. In order to conserve the primary scarce resource, classroom time, it is important to determine whether the learning activities can be designed to reinforce the content being learned as well as the higher-level learning that is being asked for in the sequenced assignments. For example, in the final schedule above, notice the week 2 learning activity is designed to model the higher-level learning objectives that are required in assignment 1 and can be directly tied to the content covered in that class session and/or exam section.

**Conclusion**

While it is tempting to simply add assignments and projects to existing courses, it is important to step back to determine whether the course needs more than just add-ons to achieve higher-level learning. Rethinking course design by placing priority on assignments, activities, and feedback that build toward achievement of information analysis, decision-making and critical-thinking objectives can make it much more likely that those essential learning objectives will be achieved.

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### Pathways Commission

The Commission on Accounting Higher Education: “Pathways to a Profession: Charting a National Higher Education Strategy for the Next Generation of Accountants”

Established by the American Accounting Association (AAA) and the American Institute of CPAs (AICPA)

The U.S. Department of the Treasury Advisory Committee on the Auditing Profession (ACAP) identified in its October 2008 report many contemporary forces affecting human capital requirements for the broader accounting profession. Among its findings, ACAP made several recommendations including the importance for the AAA and the AICPA to form a Commission to study the future structure and content of accounting education. The Pathways Commission’s purpose is to fulfill the goals of that recommendation and to consider the other ACAP human capital recommendations.

The Commission will identify, explore and establish a national higher education strategy for the accounting profession, broadly defined. The Commission’s activities also will be guided by the social purpose of accounting to consider the information right of capital providers, particularly individuals who are the core source of property at risk in the marketplace, as well the economic purpose of accounting, to provide timely information to those who are the decision makers employing and directing the use of such resources.

The official kick-off for the Pathways Commission will be a panel session at the upcoming AAA Annual Meeting in San Francisco, California on Tuesday, August 3 from 2:00 – 3:30 pm.
In Memorium

John Wilson Dickhaut, Jr., 1942-2010

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

John’s early research was in the traditional accounting domain. His dissertation paper won the AAA’s Manuscript Contest and was published in the January 1973 issue of The Accounting Review. This paper was among the earliest attempts in the accounting literature to use experimental methods. After 1980, John’s research broadened when his interests shifted into experimental economics. He made fundamental contributions that fostered understanding of human risk preferences and trust in economic interaction. Among John’s papers are classic studies that have had and will continue to have a major impact. His 1995 paper in “Games and Economic Behavior” with Joyce Berg and Kevin McCabe on the “trust game” has been cited over a thousand times and been replicated in hundreds of studies.

Colleagues, students, and friends will remember John Dickhaut as a genius who brimmed with enthusiasm for life, humor, and intellectual intensity. His research work had continued through several rounds of cancer treatment that spanned a decade. John is survived by his loving friend and wife, Sheri, his brother, Robert Dickhaut, Bob’s wife, Veronique, and John’s niece, Charlotte, and nephew, Jason, an undergraduate student at the University of Chicago.

--Gregory Waymire, Emory University

Robert Raymond Sterling, 1931-2010

Robert Raymond Sterling had recently celebrated his 79th birthday. He was born in Bugtussle, Oklahoma, on May 16, 1931. Bob was one of those remarkable people who were born into a family that experienced genuine hardship and need – but who, by personal determination, resilience and sheer hard work triumphed over adversity to become a person of distinction, achievement and influence. Bob earned two degrees from the University of Denver – a BS in Economics and an MBA – and was awarded his PhD from the University of Florida in 1964, with a major field in Economics which was a pathway in his study for accountants at that time.

In 1967, he was appointed to the faculty at the University of Kansas, was promoted to full professor in 1969, and named Arthur Young Distinguished Professor of Accounting in 1970. Four years later he was appointed as Jesse H. Jones Distinguished Professor of Management at Rice University, later becoming the founding dean of the then Jones Graduate School of Administration (now Business) at Rice. Following a visiting professorial appointment at the University of Alberta, Bob was engaged as Senior Research Fellow at the Financial Accounting Standards Board from 1981-83. In 1983, he was appointed as the Kendall D. Garff Distinguished Professor of Business Enterprise at the University of Utah – and, as he often quipped, as an Undistinguished Professor of Accounting. Bob remained at Utah until his retirement in 1991.

Bob’s PhD dissertation was published as “Theory of the Measurement of Enterprise Income” by the University Press of Kansas in 1970. It remains one of the few truly great theoretical works in accounting. His second was titled “Toward a Science of Accounting,” published by Scholars Books, in 1980. Both works are accounting classics. Bob was twice awarded an AICPA gold medal, designated a Fellow by the National Science Foundation, appointed as the first Distinguished International Lecturer in Accounting from the USA by the American Accounting Association, and inducted into the Accounting Hall of Fame at The Ohio State University. Sterling is survived by his wife Ley, his former wife and friend Margery, son Robert II, daughter Kimberly, and grandsons Robert III and Travis.

--Peter W. Wolnizer, University of Sydney
Alan G. Mayper

Alan G. Mayper, Professor of Accounting, a long serving member of the Association passed away May 12, 2010 after a lengthy illness. Alan’s scholarship and teaching were broadly based from a financial theory view and behavioral considerations which reflected his doctoral minor in psychology. A 1981 doctoral graduate of The University of Florida, Alan, a CPA, was a member of the University of North Texas Faculty since 1987. His prior experience included a faculty appointment at Texas A&M University and staff experience in public accounting with Ernst & Young. His published papers spanned a broad frontier of academic journals, from Auditing, to JBFA to JAR as well as applied papers in the CPA Journal and the Tax Executive.

In a recent note to Section members, they were reminded of Alan’s view that “the public interest is synonymous with ‘quality of life.’ When we serve the public interest, we should be improving the quality of life.” In the Spring of 2008 Alan initiated the Public Interest Section’s annual midyear meeting series which was held as a joint conference with the Academy of Accounting Historians in Washington, DC. This event captured Alan’s energies and interests perfectly and benefited from the expertise and efforts of two associates Dan Jensen of The Ohio State University and Parveen Gupta of Lehigh University.

When he began his service as the Public Interest Section leader he had envisioned a broad role of the Association in this area as well. Writing in the section newsletter in the summer of 2007 he observed in response to proposals for the AAA’s future: “I believe we need to give the mission and a strategic plan a strong public interest perspective. We need to allow for independent voices and means to give transparency to issues that concern our profession. Serving society is not only the role of our section, but must be an integral mission of the Association. All voices need to be heard in civil discourse.”

Alan is survived by colleagues and coauthors and his wife, Barbara D. Merino. Memorial contributions may be sent c/o Dean Finley Graves, College of Business Administration, University of North Texas, Denton TX 76203.

--Gary John Previts, Case Western Reserve University
The 2010 New Faculty Consortium (NFC) was held February 4-6, 2010 at the Lansdowne Resort and Conference Center in Leesburg, Virginia. Approximately 100 new accounting faculty members attended the 28th Annual New Faculty Consortium. This is the eighth year that Ernst & Young has generously provided funding and logistical support of the consortium. Members of the 2010 NFC Planning Committee included Naomi Soderstrom (Chair, University of Colorado at Boulder), Masako Darrough (Baruch College), Ellen Glazerman (E&Y), Roger Martin (University of Virginia), Pervin Shroff (University of Minnesota), Sandra Vera-Muñoz (University of Notre Dame), and Franco Wong (University of Toronto). David Boynton served as AAA Liaison. This year, Roger pulled double duty as both a committee member and as a primary speaker. Other committee members served as group leaders in addition to their committee duties. Patricia Roth, Sylvia Ulrich and Lannie Wendorf of E&Y provided valuable assistance coordinating the NFC.

This year was undoubtedly the most memorable consortium in the history of the event. Snow started falling soon after the consortium started and the storm proceeded to dump almost 30 inches of snow in the area. This was the biggest snow storm in the area in 75 years and it disrupted travel both to and from the NFC. The NFC organizing committee members, group leaders, speakers, and participants all pulled together to ensure that the new faculty had an outstanding experience. Special thanks go to E&Y for their support and especially, to Ellen Glazerman, Sylvia Ulrich and Lannie Wendorf for their untiring efforts to ensure that everyone was housed, fed, and able to get home.

The NFC program focused on planning an academic career while achieving life/career balance, teaching effectiveness, research and scholarship, and the editorial process. Following the sessions, we had small group breakout discussions, each coordinated by group leaders. Beth Brooke of E&Y was the opening speaker of the event. Senior Faculty participating as speakers, group leaders, and panelists included Nancy Bagranoff (Old Dominion University), Jasmijn Bol (University of Illinois at Urbana-Champaign), Dan Dhaliwal (University of Arizona), Christine Earley (Providence College), Michelle Hanlon (Massachusetts Institute of Technology), Don Herrmann (Oklahoma State University), Derek Johnston (Colorado State University), Bjorn Jorgensen (University of Colorado at Boulder), Steven Kachelmeier (University of Texas at Austin), Bin Ke (Pennsylvania State University), Inder Khurana (University of Missouri-Columbia), Margarita Lenk (Colorado State University), Ella Mae Matsumura (University of Wisconsin-Madison), Brian Mayhew (University of Wisconsin-Madison), Jana Raedy (University of North Carolina), Sandra Richtermeyer (Xavier University), Karen Sedatole (Michigan State University), K.R. Subramanyam (University of Southern California), Kristy Towry (Emory University), Mohan Venkatachalam (Duke University), Jim Wahlen (Indiana University), and Sally Widener (Rice University). Margot Cella from the Center for Audit Quality was also in attendance as an additional resource for the new faculty.

YOUR INPUT AND ADVICE ARE NEEDED AT ANNUAL MEETING TOWN HALL SESSIONS ON AAA BYLAWS REVISION

- **What:** Proposed Changes in the AAA ByLaws
- **Why:** The last significant AAA bylaws revision occurred over twenty years ago! The American Accounting Association (AAA) exists in a significantly different environment than the one existing twenty years ago. More robust AAA segments, the changing intellectual property environment, and the need for more flexibility to meet strategic challenges call for a revised governance structure. The proposed governance revision is designed to better align our bylaws with current and future environments by providing more flexibility and governance involvement from a broad section of our membership.
- **When & Where:** Monday, 4:00-5:30pm, Hilton Yosemite B
  Tuesday, 4:00-5:30pm, Golden Gate 6 (in conjunction with the AAA Business Meeting)
- **Who:** Governance Task Force Members - Sue Haka, Chair, Nancy Bagranoff, Christine Botosan, Parveen Gupta, Bambi Hora, Gail Hoover-King, Karen Pincus, Vaughn Radcliffe, Kevin Stocks, David Stout

These changes are under consideration for a vote by the membership of the Association and we would like to encourage you to attend and share your ideas in one of these information sessions.
ANNUAL CORPORATE REPORTING & GOVERNANCE CONFERENCE

Center for Corporate Reporting & Governance
Steven G. Mihaylo College of Business & Economics
California State University, Fullerton

Thursday, September 23 - Friday, September 24, 2010
Hyatt Regency, Irvine, Orange County, CA

CONFERENCE VENUE: The conference will be held at the Hyatt Regency, in Irvine, California about 5 minutes from the Orange County Airport (SNA). It is also accessible via flights to Los Angeles (LAX), Long Beach (LGB), and Ontario (ONT) airports. Nearby attractions include theme parks such as Disneyland, Universal Studios, Sea World, and the San Diego Zoo. Additional information, registration, and directions are provided on our website.

CONFERENCE FEE:

Academic - $225
Professional - $400

Fee includes reception on Thursday, September 23, continental breakfast, and lunch on Friday, September 24. CPE credit will be granted.

ABOUT THE CENTER FOR CORPORATE REPORTING & GOVERNANCE:

The Center for Corporate Reporting & Governance (CCRG) at the Steven G. Mihaylo College of Business & Economics at California State University, Fullerton was created in the wake of Enron and other high profile corporate scandals and the subsequent passage of the landmark Sarbanes-Oxley Act to address the issues facing businesses and auditors in today's changing financial environment. Last year's conference, “Eighth Annual SEC Financial Reporting Conference: Meeting the Challenge in Volatile Financial Markets” held on September 18, 2009, drew over 450 participants and featured a wide variety of speakers, including SEC, FASB, and PCAOB officials, corporate executives, board and audit committee members, and other financial accounting experts.

CONFERENCE PARTICIPATION: Volunteers are needed to serve as reviewers, paper discussants, and moderators. Please send email to ccrg@fullerton.edu or contact Vivek Mande, Ph.D., Director of CCRG, (657) 278-4414

New Editor for Accounting in the Public Interest

The AAA Public Interest Section is delighted to announce that Robin W. Roberts has agreed to serve as the next editor of Accounting and the Public Interest.

Robin is the Director and Al and Nancy Burnett Eminent Scholar Chair in Accounting at the Kenneth G. Dixon School of Accounting at the University of Central Florida. His current research focuses on issues related to professional regulation and social and environmental accounting. Robin's research has been published in a number of journals including Accounting and the Public Interest; Accounting, Organizations, and Society; Advances in Public Interest Accounting; Auditing: A Journal of Practice and Theory; Journal of Accounting and Public Policy; Journal of Accounting Research; Journal of Business Ethics; Research in Governmental and Nonprofit Accounting, and Research on Professional Responsibility and Ethics in Accounting.

Robin serves on a number of editorial boards and has served on the Editorial Board of Accounting and the Public Interest since 2001.
Student Membership Available to All Doctoral Students

The American Accounting Association is pleased to offer student memberships to full-time students residing anywhere in the world. Student (“associate”) membership dues are discounted and include online access to a choice of one of the Association’s three journals, and allow attendance at national, section, and regional meetings of the Association at student rates when applicable. For example, students saved $180 on the registration fee at the recent Annual Meeting in New York. Student membership dues in the AAA are as follows:

- One journal option — $25
- Two journal option — $35
- Three journal option — $45

For more information regarding member benefits, go online to http://aaahq.org and click on Membership.

Announcement of Next Editor of The Accounting Review

John Harry Evans III, Alumni Professor of Accounting at the Katz Graduate School of Business, University of Pittsburgh, has been named the next senior editor of The Accounting Review.


He has been selected for excellence-in-teaching awards several times in MBA and executive MBA programs. Professor Evans received an undergraduate degree in economics from the United States Air Force Academy, a masters degree in economics from UCLA and a doctorate in accounting from Carnegie-Mellon University. Prior to his doctoral study, he worked as a research analyst for the Air Force and for the Assistant Secretary of Defense. He will assume the duties of The Accounting Review senior editor in late spring 2011 when Professor Steve Kachelmeier completes his three-year term.

AAA Communications

It has recently been brought to our attention that some AAA members have not been receiving email communications from the Headquarters office as some email providers and university email servers are blocking our emails as part of their security precautions. After working diligently on correcting this problem, we have started a new emailing procedure. You may have noticed that all American Accounting Association Announcements and Section and Region Announcements now come from aaa@aaahq.org on behalf of the original sender. By sending all of our emails through this new system, we hope to ensure that all of our communications reach our members.

As a valued member of the AAA, it is important to us that you receive all of our communications. If you have not been receiving AAA or Section and Region announcements, please add aaa@aaahq.org to your safe sender list in your email program. If you experience further difficulties, please contact our Member Services Team at info@aaahq.org.

Search Begins for 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 jbedard@bentley.edu by November 14, 2010. 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.
At this time of year in Sarasota we are busy getting ready to escape Sarasota’s hot humid weather in favor of San Francisco’s cool summer fog. With a great program in place, and many colleagues preparing to share ideas, findings, resources, and thoughts, the 2010 Annual Meeting offers a special opportunity to learn and reconnect with colleagues and friends.

Our meeting hotels are located in the center of the Theater District, near Union Square, offering opportunities for enjoying the sights and sounds of one of the world’s most interesting cities.

New and Returning Annual Meeting Activities
• Returning for the third year is the Conference on Teaching and Learning in Accounting (CTLA). Held on Saturday, July 31 and Sunday, August 1, the conference focuses on the best ways to teach emerging topics in accounting along with the art of teaching accounting.
• New for this year, the 1st Annual Strategic and Emerging Transformative Technologies Workshop explores emerging technologies with the potential to radically change accounting. Held on Friday, July 30 from 8:00 am – 4:30 pm, this workshop extends our pre-meeting weekend.
• Returning are CPEs, Career Connection, the Exhibit Hall, Effective Learning Strategies Sessions, Research Interactive Sessions, and the numerous Concurrent Sessions.
• New this year, the AAA Governance Review Task Force is holding two Town Hall Meetings to talk with members about their recommendations for revisions to the Association bylaws that would make our governance structure more inclusive and efficient. The Town Hall Meetings will be held on Monday, August 2 from 4:00 pm - 5:30 pm in the Hilton, Ballroom Level, Yosemite B and on Tuesday, August 3 from 4:00 pm – 5:30 pm in the Hilton, Lobby Level, Golden Gate 6 (in conjunction with the AAA Business Meeting). I encourage you to attend one and share your thoughts and ideas.
• Returning are numerous sessions along with stimulating plenary and luncheon speakers and topics that are certain to hold your attention.

Renovation at Headquarters and Staff News
The much needed renovation of 5717 Bessie Drive is complete and staff are now settled into their newly renovated offices. In other staff news, our long-time Director of Finance and Administration, Roland LaTulip, decided to retire to a half-time position involved in managing data and member database-related projects. Diane Leger (our former Controller) has been promoted into Roland’s director role. Beverly Harrelson is transitioning from Communications Director to Director of Membership. Other new staff include Barbara Gutierrez, Office Administration, and Michelle Bowles, Staff Accountant.

2010 Section and Region Meetings
The 2009 fall and 2010 winter meetings brought us the opportunity to connect with many of our members. AAA President, Nancy Bagranoff, and AAA President-Elect, Kevin Stocks, enjoyed the chance to speak and meet with members across the country. The 2010 spring meetings brought the CTLA “traveling team” and Region Leaders together giving members the opportunity to refine their teaching talents and perfect their craft in teaching accounting. The Regions’ leadership teams worked closely with Susan Crosson and members of the CTLA Steering Committee to bring CTLA to the Northeast, Southeast, Western, and Ohio Region meetings.

Applying San Francisco’s Exploratorium -- The Museum of Human Awareness -- to the Teaching and Learning of Accounting
The TLC Section is hosting two new events focused around the book Something Incredibly Wonderful Happens: Frank Oppenheimer and the World He Made Up by K.C. Cole.
• Author presentation by K.C. Cole -- Tuesday, August 3 from 2:00 pm – 3:30 pm (Hilton)
• TLC Event at the Exploratorium, located in the landmark Palace of Fine Arts building in the Marina district. This is a ticketed event - transportation provided.
• Go to http://aaahq.org/AM2010/exploratorium.cfm for information and ticketing
Staff Spotlight

In this issue of AEN we are proud to spotlight Diane Leger, the AAA’s Director of Finance.

Diane joined the American Accounting Association staff fulltime as Controller in July 2007. During the last year she became the Director of Finance, stepping into the role of long-time Director of Finance Roland LaTulip who retired into a half-time position.

Diane is originally from Fitchburg, Massachusetts. Over 25 years ago Diane’s parents moved to Florida and on a visit to her parent’s home Diane fell in love with the beautiful Florida weather and beaches. She soon moved to Florida and has lived in Florida for the last 23 years.

Diane has earned a Bachelor’s degree in Accounting and a Master of Business Administration and has over 20 years of experience in not-for-profit organizations, including over 15 years in Healthcare finance.

When she’s not busy looking over the Association’s finances, Diane enjoys reading and traveling. Her parents are originally from New Brunswick, Canada and she still has family there so she ventures back to Canada on a regular basis to visit.

JOGNA: Call for Submissions

The Government and Nonprofit section of the American Accounting Association announces a new academic journal, the Journal of Governmental & Nonprofit Accounting (JOGNA). JOGNA’s objectives are to promote, publish, and elevate the quality of research in the governmental and nonprofit accounting areas. To this end, the role of the editorial board is to identify promising manuscripts and to advise and support authors of these manuscripts toward publication.

See http://aaahq.org/calls/JOGNA_2010.htm for more details on the journal and the submission process.
The Best of the Conference on Teaching and Learning in Accounting (CTLA) at the 2009 Northeast and 2010 Southeast, Western, and Ohio Regional Meetings

--Susan Crosson and Cassy Budd, CTLA Co-Chairs

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 last fall at the Northeast meeting and continued this spring at the Southeast, Western, and Ohio meetings. The CTLA faculty of Bob Allen, Cassy Budd, Susan Crosson, Julie Smith David, Gail Hoover King, 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 the details of the regional CTLA program:

Facility/PhD Students Teaching Success Workshop The four hour Workshop on Thursday afternoon not only provided many best practices and teaching tips from nationally recognized master teachers but also 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 by Bob Allen of the 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.

Encouraging Learning with YouTube by Susan Crosson of 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. 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. You on YouTube really can make a difference!

Teaching Students How to Make Informed Judgments by Carolyn Wilson and Pete Wilson of 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.

AAA Services – Optimize Your Teaching and Research by Julie Smith David of Arizona State University Since the AAACommons was launched at CTLA 2008, it has continued to evolve into the gathering place for accounting faculty since it supports member sharing of materials about current accounting issues, teaching materials, and research. This session allowed participants to jump start their career development by learning more about how to use AAACommons materials 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

These peer-reviewed poster sessions showcased ideas, research, strategies and education innovations that support learning in accounting. The interactive poster format provided opportunities for presenters to engage colleagues in the exchange of ideas and resources. Prior to the regional meetings, faculty 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 on a two week rolling submission basis. ELS previously accepted for AAA’s 2009 National Meeting automatically received an invitation to present at their region’s meeting. The national 2009 Effective Learning Strategies awards were also showcased.

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.

Plans are being made for CTLA to again participate in 2010-2011 Regional Meetings due to the popularity of these CTLA's sessions. CTLA will bring its best to the Midwest, Northeast, Southeast, Western, Mid-Atlantic, and Ohio Regional Meetings. Plan now to submit an Effective Learning Strategies proposal. See you there!
Log onto http://AAAhq.org for more information

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