



**American
Accounting
Association**



Celebrating a Century of Thought Leaders in Accounting

Accounting Education News

In This Issue

Meet the Candidates for
the 2016–2017 Board of
Directors

Looking Forward to the
Annual Meeting in NYC

Pathways Commission
Update

WINTER 2016 / VOLUME 44 / ISSUE 1

Celebration of the Century

August 6–10, 2016 | New York, NY

The theme of the 2016 Annual Meeting in New York is “Celebration of the Century” as we celebrate our centennial year. Our journey began in 1916 with John Wildman of New York University forming the American Association of University Instructors in Accounting and, today, we are a proud organization of more than 7,000 members spread around the globe. In the next 100 years, how can we ensure that our profession—broadly defined—will be a key profession that continues to serve society? How will we ensure that accounting

is perceived as a successful and rewarding career? How will we become a learned profession?

Please join us in New York from August 6 through August 10, 2016, for the Annual Meeting and Conference on Teaching and Learning in Accounting (CTLA) and become a participant in beginning our journey into the next 100 years. Help us to build on the accomplishments of the last 100 years and continue to thrive into the next century!



Get to Know the Candidates for the 2016–2017 Board of Directors Prior to the Election

Before the election starts, please take a few minutes to get to know the candidates on the 2016 ballot who have been nominated for the following Board of Director offices:

- **President-Elect**
- **Director-Focusing on Academic/Practitioner Interaction**
- **Director-Focusing on Intellectual Property**

President-Elect

The candidates for President-Elect are Gary C. Biddle and Anne L. Christensen

Gary C. Biddle is PCCW Professor and Chair of Accounting at The University of Hong Kong, where he served as Dean. Gary also teaches at Columbia University in New York, Fudan University in Shanghai, and London Business School in the U.K. Previously, he served on the faculties of The University of Chicago, University of Washington, and at The Hong Kong University of Science and Technology, where he was Department Head and Associate Dean. He earned his PhD from The University of Chicago.

Gary has published extensively in peer-reviewed journals including *The Accounting Review*, *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, *Contemporary Accounting Research*, *Journal of Accounting & Economics*, *Journal of Accounting Research*, *Management Science*, and *Review of Accounting Studies*. He also serves on the Editorial Boards of premier peer-reviewed journals, as Book Review Editor of *The Accounting Review*, and as an Accounting Hall of Fame Selection Committee Member.

Gary serves the AAA as **Director-Focusing on International** (2014–present), **Chair** of the **Global Engagement Committee** (2014–present), and as a member of **FARS**, **IAS**, and the **IAS Advisory Board**. Gary has served on 14 other AAA boards and committees, including the **Steering Committee, Midwest Region** (1982–84), **FARS Program Committee** (1995–96), **Doctoral Consortium Committee** (1985–86), **Competitive Manuscript Award Committee** (1988–89), **Deloitte Wildman Award Committee** (1994–95), **Notable Contributions to Accounting Literature Awards Screening Committee** (2006–07), and **Council Committee on Awards Committees** (2014–15).

Gary's 30 years of academic experience include 28 recognitions for teaching excellence, two Professor-of-the-Year awards from the world's top-ranked EMBA program, and research and funding awards, including the FARS Section's Best Paper Award (1999). Gary also helped found the first Beta Alpha Psi chapter outside of North America. As a CPA, he serves as Council Member of the Hong Kong Institute of CPAs and as Independent Non-Executive Director and Audit Committee Chair of listed companies.



Anne L. Christensen is a Professor of Accounting in the Jake Jobs College of Business & Entrepreneurship at Montana State University, where she has served as Director of the Master of Professional Accountancy Program, a member of the Graduate Council, and on the University Service Learning Advisory Board. She was previously a member of the faculty at Portland State University. Anne earned her PhD from The University of Utah.

Anne has published extensively in peer-reviewed journals including *Issues in Accounting Education*, *The Journal of the American Taxation Association*, *ATA Journal of Legal Tax Research*, *Advances in Accounting Education*, *Journal of Business Ethics*, *Financial Accountability and Management*, and *Advances in Taxation*. She serves on Editorial Boards for *Issues in Accounting Education* and *Journal of Accounting Education*.

Anne served the AAA as the **Director-Focusing on Segments** (2012-15) and on **AAA's Sharpening Our Vision Taskforces I and II** (2013-14). She is a member of AAA's **ABO**, **ATA**, and **TLC** Sections. She served on the **AAA Council** (2008-09 and 2001-03), as **President** (2010-11), and **Program Chair** (2009-10) of the **Western Region**, as **President** (2001-02), **Vice President** (1999-2000), and **Trustee** (2010-12 and 2002-04) of **ATA**, as **Chair** of **ATA's Publication Committee** (2011-12), **ATA/Deloitte Teaching Innovation Awards Committee** (2008-09), **Accreditation & Curriculum Issues Committee** (2006-07), **Awards Committee** (2004-05), and **Nominations Committee** (2003-04). She has served on the **AAA Strategic Region Leader Committee** as **Co-Chair** (2014-15), and as a member of the **Council Committee on Awards Committee** (2013-14), **Deloitte Wildman Award Committee** (2010-11), **AAA Journals Task Force** (2004-05), and **AAA Nominations Committee** (2003-04).

Anne has 27 years' teaching experience and has received 12 awards for academic excellence, including Montana State University's President's Excellence in Teaching Award and President's Award for Excellence in Service Learning, the College's Distinguished Faculty Award and Dean's Award for Outstanding



Performance in Service, and the ATA's Ray M. Sommerfeld Outstanding Tax Educator Award and Outstanding Service Award.

For each position on the ballot, the Board of Directors has provided guidance on the roles and responsibilities and key interests and capabilities for the position based on the Board's analysis of current projects, including ongoing Board positions and mission-related initiatives. This information can be found at http://aaahq.org/Portals/0/documents/misc/2016ballot_positiondesc.pdf

New officers will serve on the Board of Directors (<http://aaahq.org/About/Directories/Boards/20152016-Board-of-Directors>) for three years beginning at the Annual Meeting in August 2016 in New York, New York.

Director-Focusing on Academic/Practitioner Interaction

The candidates for Director-Focusing on Academic/Practitioner Interaction are Margot Cella and Paul H. Munter

Margot Cella is Director of Research at the Center for Audit Quality (CAQ), where she shapes and promotes CAQ policy objectives, directs activities of the Center's Research Advisory Board, and manages the profession's antifraud strategic initiatives and its partnerships with leading trade associations. She created the annual CAQ Symposium on Audit Research—designed to bring together senior practice leaders and academic scholars to explore issues facing the auditing profession that can be informed by extant and new academic research.

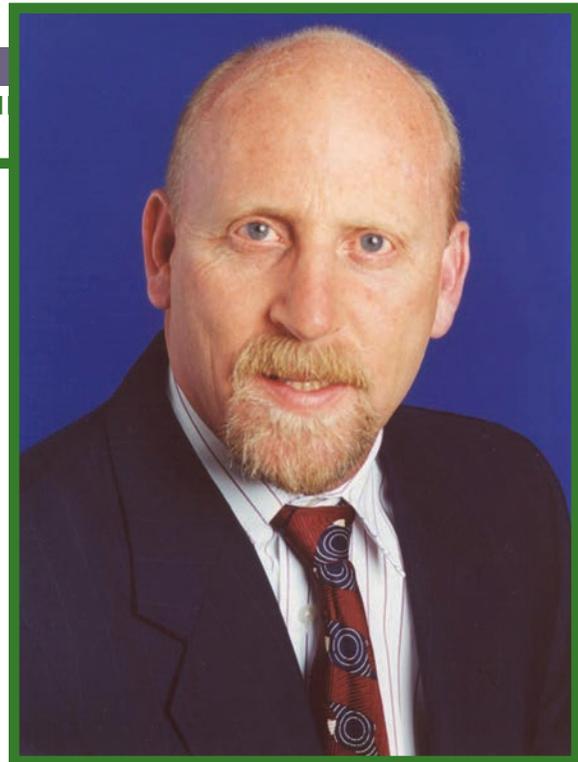
Margot also manages the CAQ's Research Advisory Board grant program and the Access to Audit Personnel grant program—a joint venture with the AAA Auditing Section—which provides a streamlined process through which behavioral researchers can obtain participants for projects that focus on auditing issues. Both programs are designed to motivate scholarly research in auditing.



Prior to joining CAQ in 2007, Margot served as an independent consultant conducting market research and project management consulting, as Global Lead, Products & Geographical Lead for Accenture, as Senior Manager, Product Development & Management, for the Women's Consumer Network, as Research Director for the Food Marketing Institute, and as Senior Associate for Abt Associates, Inc.

Margot has 30 years' research experience, having conducted public policy studies as well as consumer and business-to-business research.

Margot is a member of AAA's **APLG**, **AUD**, **FA**, and **TYC** Sections and has served on the **Publication Ethics Task Force** (2012–15). She received the **AUD** Section's Special Award for Merit in 2014. She received her MS in biostatistics at Georgetown University.



Paul H. Munter is a Partner in the Department of Professional Practice-Audit with KPMG LLP, where he serves as the lead technical partner for the U.S. firm's international accounting and IFRS activities, leads the U.S. firm and global network's efforts on the converged FASB/IASB revenue recognition standard, and is involved in the development of firm positions in response to proposals from the IASB, IFRIC, FASB, SEC, and other standard setters, and the development of the firm's guidance and publications including *Comparison of IFRS to US GAAP*, and *U.S. GAAP and IFRS Guidance on Business Combinations, Revenue Recognition, and Share-Based Payment*.

Paul has been with KPMG LLP since 2003, having previously served on KPMG's Global IFRS Panel and also as Director of Audit Services for KPMG US (1995-97). He served as Academic Accounting Fellow in the Office of the Chief Accountant at the SEC (2002-03).

Paul currently serves as Professor of Practice (part time) at the University of Colorado and was a member of the faculty at Texas Tech University (1978-89), and KPMG Professor of Accounting and Department Chair at the University of Miami (1989-2002).

Paul received the Texas Society of CPA's first Outstanding Discussion Leader Award, Florida Institute of CPA's Outstanding Educator Award, and Beta Alpha Psi's National Business Information Professional of the Year. He has published in peer-reviewed journals including *The Accounting Review*, *Behavioral Research in Accounting*, *Journal of Accountancy*, and *Journal of Accounting, Auditing & Finance*.

Paul is a member of AAA's **FARS** and **IAS** Sections. He served as **Vice President-Practice** of **IAS** (2004-06), and as a member of the **Financial Accounting Standards Committee** (2009-12), **SEC Liaison Committee** (2003-04), and **Notable & Distinguished Contributions to Accounting Literature Award Screening Committee** (1998-99). He earned his PhD at the University of Colorado, and is a CPA in New York, Florida, and Colorado.

Director-Focusing on Intellectual Property

*The candidates for Director-Focusing on Intellectual Property are
Martha M. Eining and Elaine G. Mauldin*

Martha M. Eining is the David Eccles Professor and Director of the School of Accounting at The University of Utah, having served on its faculty since 1992, on its Graduate Council, and as Faculty Vice President and Executive Associate Dean in the School of Business. She served as Grant Thornton LLP's first National Professor in Residence. Martha earned her PhD from Oklahoma State University.

Martha has published widely in peer-reviewed journals including *Accounting Horizons*, *Issues in Accounting Education*, *Auditing: A Journal of Practice & Theory*, *Journal of Information Systems*, *Current Issues in Auditing*, and *Contemporary Accounting Research*, and has served on the Editorial Review Boards of, among others, *Journal of Information Systems* and *International Journal of Accounting Information Systems*.

Martha is a member of the AAA's **ABO, AIS, APLG, AUD, FA, GIWB, GNP, and TLC** Sections and serves on the **Notable & Distinguished Contributions to Accounting Literature Award Screening Committee** (2015-present). She served on **AAA Council** (1996-97), as **Chair of AAA's Intellectual Property II Task Force** (2011-14), **Chair** (1996-97) of **AIS**, **Chair of AIS's Initiatives for Research and Publications Committee** (2009-10), **Board Member-Academic** of **APLG** (2011-13), and as a member of the **Deloitte Wildman Award Committee** (2000-01), **New Faculty Consortium** (1995 and 1996), and **Membership Advisory Committee** (2004-06).

Martha has 34 years' teaching experience and is the recipient of a number of academic awards for excellence, including American Woman's Society of CPA's Accounting Educator of the Year (2012), AIS Section's Outstanding Service Award (2005), Utah Accounting Educator of the Year (2001), and several University of Utah teaching and service awards.



Elaine G. Mauldin is BKD Professor at the University of Missouri, where she serves as Faculty Coordinator–SAP University Alliance and on the P&T and R&D Committees in the School of Accountancy and previously served as Chair, School of Accountancy Recruiting Committee. Elaine earned her PhD from the University of Nebraska.

Elaine has published widely in peer-reviewed journals including *The Accounting Review*, *Accounting Horizons*, *Journal of Information Systems*, *Auditing: A Journal of Practice & Theory*, *Contemporary Accounting Research*, *Journal of Accounting & Economics*, and *International Journal of Accounting Information Systems*, serves as an editor for *The Accounting Review*, on the Editorial Review Board of the *International Journal of Accounting Information Systems*, and has served as Associate Editor for the *Journal of Information Systems*.

Elaine is a member of the AAA's **AIS** and **AUD** Sections and serves on the **Doctoral Dissertation Awards for Innovation in Accounting Education Committee** (2015–present). She served on **AAA Council** (2012–15 and 2008–09), **AAA's Sharpening Our Vision Taskforce II** (2013–14), as **President** (2008–09) of **AIS**, as **Chair** of **AIS's Bylaws Review Committee** (2006–07), as **AIS's Annual Meeting Co-Coordinator** (2004–05), as member of the **Annual Meeting Program Committee** (2012–13), and **Finance Committee** (2009–12). She has served as a participant at the **Deloitte Trueblood Seminar** (2012) and presented at the **AAA New Faculty Consortium** (2015) and **Doctoral Consortium** (2010).

Elaine has 19 years' teaching experience, is a CPA, and has received a number of academic awards for excellence, including Trulaske College of



Business Miller/Smith Summer Scholar Award (2010–15), *Accounting Horizons* Best Paper Award (2014), AIS Section's Outstanding Research Paper Award (2007), and Outstanding Dissertation Award (1998).

Voting Process

The ballot will be open Monday, February 15 through Tuesday, March 15 at 11:59 pm EDT.

- Regular and Life members of the Association are eligible to vote in this election.
- Student members of the Association may not vote for AAA Board of Directors positions.
- The election will be conducted by online ballot, and paper ballots will be mailed to members (1) without a valid email address, and (2) who have requested to be on the AAA "do not email" list.

If you have any questions, please contact Barbara Gutierrez, Governance Manager, at barbara.gutierrez@aaahq.org or 941-556-4117.

Become Part of the Annual Meeting Host Program

Do you remember the first time you participated in the American Accounting Association's Annual Meeting? Was it difficult to choose which great sessions to attend? Is there something you learned that first trip that could benefit a new member? Would you like to meet new people and help new members get everything that they can out of their Annual Meeting experience?

If you have attended at least two recent Annual Meetings, we would like to encourage you to join the Host Program and help our new members navigate the Annual Meeting. This is a great way to give back to the accounting community in a fun and collaborative environment.

New to the AAA? Consider signing up to be matched with a host.

Learn more about the Host Program at <http://aaahq.org/Meetings/2016/Annual-Meeting/Submissions/Host-Program>

Questions? Contact Pat Stein at pat@aaahq.org or 941-556-4102 if you are interested in being a mentor to a new member.



Volunteer to Participate at the Annual Meeting

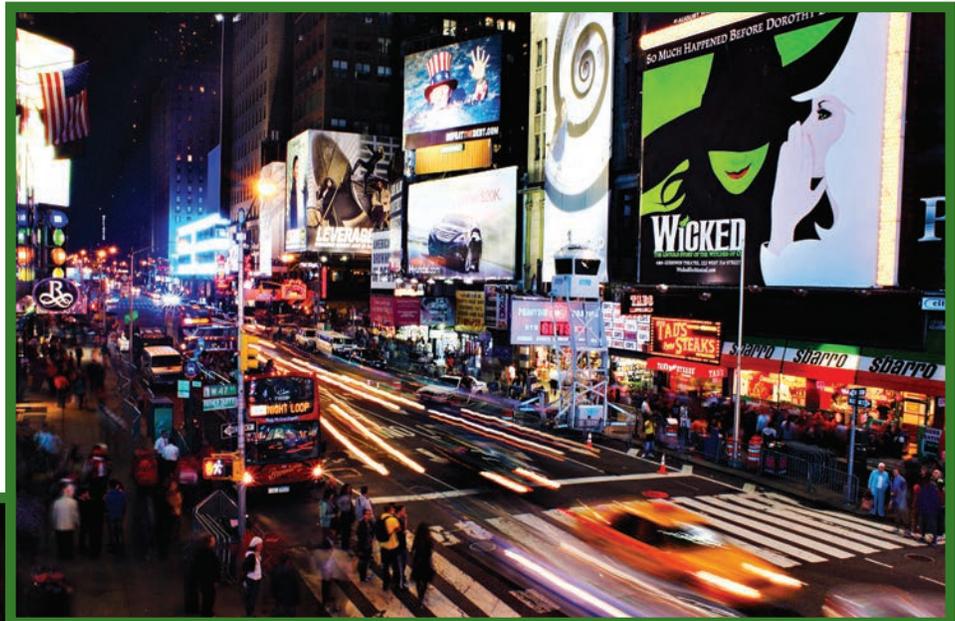
Even though the deadline to submit your paper or panel proposal for the 2016 Annual Meeting has passed, you can still get involved with the meeting by volunteering to serve as a reviewer, paper discussant, and session moderator. All AAA members are invited to serve in these roles, and the Program Advisory Committee strongly encourages all submitters to "give back" to the community by volunteering. Please visit http://www2.aaahq.org/AM/sub_volunteer.cfm for more information and to join our volunteer pool.



NEW YORK 2016 CELEBRATION OF THE CENTURY

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

We Hope
to See
You in
New
York!



Stay tuned for more information about “The Celebration of the Century” and the 2016 Annual Meeting in New York City.

Registration will open in April for the Annual Meeting and, in the coming months, we’ll announce special guest speakers and events that will be taking place.

You can visit <http://aaahq.org/Meetings/2016/Annual-Meeting> for the latest news and updates about the 2016 Annual Meeting, including submissions, volunteer opportunities, and partner/sponsor information.

Upcoming AAA Meetings

March 4-5, 2016

2016 Forensic Accounting Research Conference
Charlotte, NC



March 9-12, 2016

2016 Southwest Region/FBD Meeting
Oklahoma City, OK



March 11-12, 2016

2016 Government and Nonprofit Section Midyear Meeting
Arlington, VA

April 1-2, 2016

2016 Conference of the Public Interest Section
Orlando (Winter Park), FL

April 7-9, 2016

2016 Ohio Region Meeting
Cleveland (Beachwood), OH

April 14-16, 2016

2016 Southeast Region Meeting
Atlanta, GA



May 5-7, 2016

2016 Western Region Meeting
Seattle, WA

May 19-21, 2016

2016 Mid-Atlantic Region Meeting
Morgantown, WV



June 15-18, 2016

2016 AAA/Deloitte/J. Michael Cook Doctoral Consortium
Westlake, TX

August 6-10, 2016

2016 Annual Meeting
New York, NY

PHOTOS (TOP TO BOTTOM): VISIT CHARLOTTE; COURTESY OKLAHOMA CITY CONVENTION AND VISITORS BUREAU; ©2009, JAMES DUCKWORTH, COURTESY OF ACVB & ATLANTAPHOTOS.COM; @HOWARD FRISK VISIT SEATTLE

From the Center for Advancing Accounting Education: Recent Webinars

Webinars are a wonderful member resource. Just visit the websites below and sign in to unlock a wealth of great resources and information! Here's a sampling of webinars for you to view:

Accounting IS Big Data Conference **AccountingISBigData.org**

The complete conference is available to AAA members—just sign in. The conference was organized around four questions: What is Big Data? How is it transforming accounting? Who can help us? What is the impact on the academy? The AccountingISBigData.org website provides links to each of the speakers responding to these questions and access to 12 Big Data cases that are relevant for the courses you teach.

How to Get Up and Running on Tableau Painlessly

<http://aaahq.org/Sections-Regions/Webinars/Accounting-IS-Big-Data/October-27/Webinar>

Learn about data visualization basics using Tableau and the free resources Tableau offers to academic programs. Hear how faculty apply Tableau to a case (with data) and see how easy it is to enhance courses and curriculum with data visualization and analytics.

Data Sets, Tableau, and You: A Winning Combination

<http://aaahq.org/Sections-Regions/Webinars/Accounting-IS-Big-Data/november-3/Webinar>

Learn about available data sets that can be used in Accounting courses and how data can be visualized in different ways using Tableau.

Getting Students to Use Their Brains: A Webinar from the TLC Section

<http://link.brightcove.com/services/player/bcpid1064825515001?bckey=AQ~~,AAAA98vWcpk~,AA5-HJGVH4kFLnIEREsVbCXxuCqNXGZR&bctid=4081960268001>

What do research findings relate about how the brain learns, and what are some sample activities faculty can use to better engage students as they learn.

CSI Accounting: A Webinar from the TLC Section

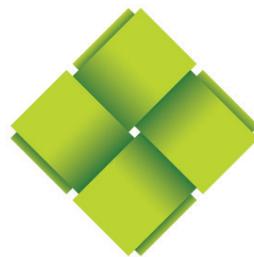
<http://link.brightcove.com/services/player/bcpid1064825515001?bckey=AQ~~,AAAA98vWcpk~,AA5-HJGVH4kFLnIEREsVbCXxuCqNXGZR&bctid=4031940265001>

How do I know if someone is stealing cash? Listen and learn about how to use a competitive team-based forensic investigation to build instinct and experience in students, whether they are undergraduates or executive MBAs. The case guides students through a structured process as they determine “who done it.” To successfully complete the case, not only must teams investigate the possibility of multiple frauds, but they will practice interviewing skills by attempting to seek a confession from their prime suspect, and they will practice presentation skills by preparing a timed presentation of their findings using a PechaKucha (<http://www.pechakucha.org/>). In addition, students hone their evaluation skills as they watch and critique every team's findings.

Action Research to Improve Accounting Education: A Webinar from the TLC Section

<http://link.brightcove.com/services/player/bcpid1064825515001?bckey=AQ~~,AAAA98vWcpk~,AA5-HJGVH4kFLnIEREsVbCXxuCqNXGZR&bctid=3150275891001>

Action research can help accounting faculty improve accounting education, demonstrate intellectual contribution, and facilitate recognition of high-quality teaching. The action research paradigm will be introduced, including the research process, the value of action research for teaching-focused faculty, and how to get started on your own action research project.



**Center for
Advancing
Accounting**
Education



**American
Accounting
Association**

**Teaching, Learning
and Curriculum**

From the Center for Advancing Accounting Education:

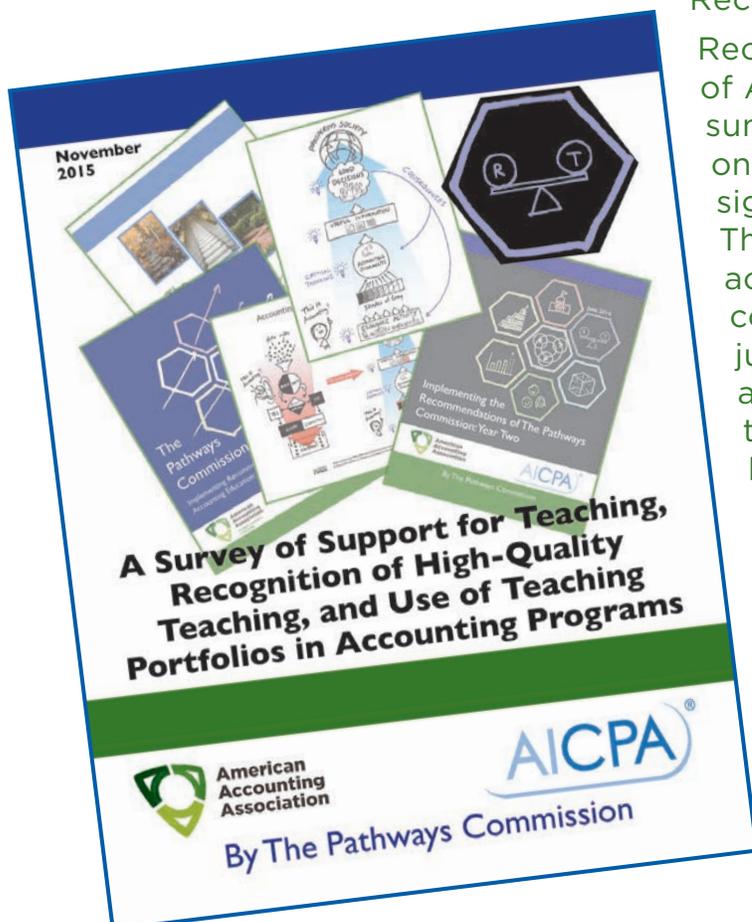
The Pathways Commission Issues Two Reports

In November 2015, two reports were issued by The Pathways Commission. These reports summarize the recent efforts of the Recommendation #3 and Recommendation #4 task forces. To view the reports, go to PathwaysCommission.org or pick up a print copy at an AAA meeting.

Recommendation #3's report, "A Survey of Support for Teaching, Recognition of High-Quality Teaching, and Use of Teaching Portfolios in Accounting Programs," summarizes the results of a survey of Accounting programs, exploring how they support teaching, reward high-quality teaching, and determine the extent to which teaching portfolios are used in evaluating teaching. Included in the report are interpretive comments, suggestions for further research, and the identification of areas for further study. This report lays the groundwork for future Pathways-inspired efforts to "reform accounting education so that teaching is respected and rewarded as a critical component in achieving each institution's mission" (The Pathways Commission 2012, Recommendation #3).

Recommendation #4's report, "In Pursuit of Accounting's Curricula of the Future," summarizes the progress made by task forces on accounting's common body of knowledge, signature pedagogy(ies), and technology. The task forces based their work on various accounting organizations' and associations' core competencies and professional judgment/skepticism frameworks, as well as their member's insights concerning the technologies accounting students should know to be successful in the accounting workplace.

Due to the complexity of Recommendation #4—"to develop curriculum models, engaging learning resources and mechanisms for easily sharing them as well as enhancing faculty development opportunities in support of sustaining a robust curriculum" (the Pathways Commission, 2012)—the task forces focused on summarizing the common

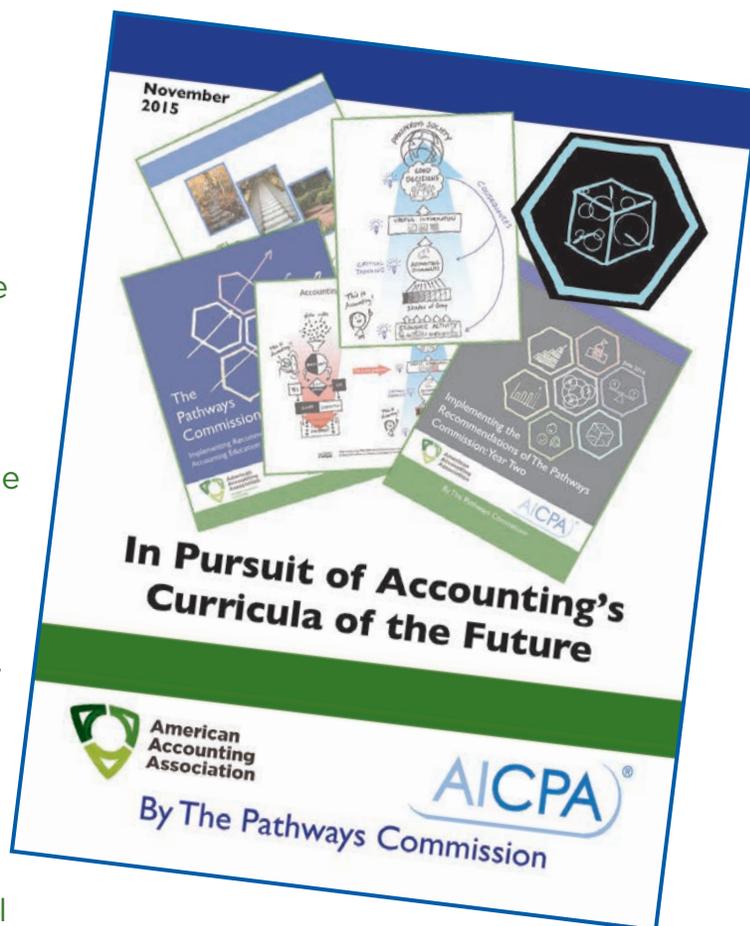


body of knowledge for an undergraduate accounting generalist into measurable learning objectives that map to various learning levels of Bloom's Taxonomy. In writing the measurable learning objectives for an undergraduate accounting generalist, the task force identified the shared core competencies and model curricula that had been previously expressed by multiple global accounting education organizations. The resulting general-purpose learning objectives are measurable and, therefore, implementation-ready for accounting programs across their undergraduate curriculum.

The report uses the Pathways Vision Model to describe a student's growth in professional judgment/skepticism and knowledge from their first accounting courses through graduation and how tightly integrated curricula, pedagogy, and technology are in the student's process of becoming a learned professional. The result is a model that can be utilized by all accounting programs regardless of the diversity of their mission, student population, resources, or location to articulate the value of their educational process. The report also shares a common language to understand the technology curricular deficits identified by focus groups of academics and practicing accountants.

PathwaysInspired.org

It has been apparent since the Pathways Commission began that multiple organizations have been and are working independently on the topics covered in both of these new reports. Much work remains to be done. Only by actively scanning the global education and business environments and the sharing of all the good work being done will Pathways and its recommendations remain relevant and evergreen. To continue the dissemination of these many activities, a new website has been launched: **PathwaysInspired.org**, where contributions by individuals and organizations are welcome! The future of accounting education is up to each of us. Please share your best practices and inspired efforts.



2016 Annual Meeting Hotel Information

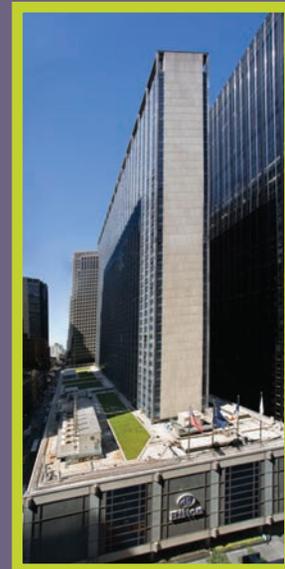
The American Accounting Association Annual Meeting will be held in New York, NY, August 6-10, 2016 at the New York Hilton Midtown and the Sheraton New York Times Square.

To receive the special conference rate be sure to do the following:

- Identify yourself as attending the American Accounting Association Annual Meeting
- Make your reservation by June 14, 2016

New York Hilton Midtown ►
1335 Avenue of the Americas
New York, NY 10019
Toll-Free: 1-800-445-8667
Telephone: 1-212-586-7000

Association Group Rate Single/Double: \$259*



◀ Sheraton New York Times
Square
811 7th Avenue
New York, NY 10019

Toll-Free: 1-888-627-7067
Telephone: 1-212-581-1000
Association Group Rate Single/
Double: \$269*

*Hotels are providing complimentary Internet access in the guest room to those who book under the Association group rate.

AAA Meeting Attendees with Limited Mobility

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

Local airports' distance to hotels:

LaGuardia (LGA): 8 miles (30 minutes)

John F. Kennedy (JFK): 17 miles (45 minutes)

Newark (EWR): 15 miles (45 minutes)

AAA Region Pilot Program Is Proud to Present the 2016 National Pilot Speaker Series

“Perspectives on High-Quality Teaching” Presented by our 2015 Cook Prize Winners

Gain insights from the 2015 Cook Prize winners about their teaching philosophies and what motivates them to be superior teachers.



American Accounting Association

Ohio

Cleveland, OH
April 7-9, 2016
Speaker: Joe Hoyle

Joe Hoyle is an Associate Accounting Professor at the Robins School of Business at the University of Richmond. He is a nationally recognized favorite professor with a popular blog and 44 years of teaching experience.



Atlanta, GA
April 14-16, 2016
Speaker: Mark W. Nelson

Mark W. Nelson is the Eleanora and George Landew Professor of Accounting at Cornell University's S. C. Johnson Graduate School of Management. He has received ten awards in recognition of his teaching.



American Accounting Association

Southeast



American Accounting Association

Western

Seattle, WA
May 5-7, 2016
Speaker: Tracie L. Miller-Nobles

Tracie L. Miller-Nobles is an Associate Professor at Austin Community College and working on her doctoral degree in adult education from Texas A&M University. She is the recipient of three previous teaching awards.



Each Region Pilot Program Meeting will also feature the following:

- **Research presentations** from a wide variety of areas of research presented by authors from across the globe
- **Teaching development sessions** from experienced educators and from a team of master teachers from the National Conference on Teaching and Learning in Accounting (CTLA)
- A Thursday afternoon **industry tour** (optional registration)
- Inspiring **keynote speakers**
- **Reduced registration** for doctoral students, two-year college faculty, and professionally oriented (non-tenure track) faculty

Upcoming AAA Career Center Events

Career Center at the Annual Meeting August 6-10, 2016 | New York, NY

The Career Center at the 2016 Annual Meeting is the AAA's biggest recruiting event, at which applicants and institutions from across the country can make connections. Supported online by the AAA Career Center, the Career Center at the Annual Meeting offers services that make job recruitment easy and efficient at very affordable prices for both employers and job seekers. Last year, 113 recruiters actively interviewed more than 183 candidates at the Annual Meeting in Chicago, IL.



Annual Meeting Career Fair August 8, 2016 | New York, NY

The Career Fair is an opportunity to network, share print materials, and highlight or learn about institutions currently recruiting or planning to recruit in the near future. This fun, social event is open to all Annual Meeting registrants. Career Fair booths will include a 4' x 8' cork display board that will accommodate posters or other materials, a table (available workspace is 1' x 4') for handouts, and a chair. Last year, 64 schools were represented at the Career Fair.

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

In partnership with the University of Miami, the American Accounting Association hosts the annual Accounting PhD Rookie Recruiting and Research Camp. The camp brings together accounting PhD candidates, faculty from universities interested in interviewing PhD candidates, and recruiters from private-sector firms. The 2015 event featured 214 recruiters from 104 schools, and 157 candidates attended. The 2016 event will once again be held in Miami, FL.



**American
Accounting
Association**

Career Center



2015 Accounting PhD Rookie Recruiting and Research Camp: A Huge Success!

The American Accounting Association and the University of Miami partnered again to host the 2015 Accounting PhD Rookie Recruiting and Research Camp held at the Hilton Miami Downtown. The 2015 event attracted 157 job candidates, 19 observers, and 214 recruiters from 104 schools.

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

Sundaresh Ramnath from the University of Miami said, “The Rookie Camp provides a convenient setting where we can see and assess the presentation skills of a large number of candidates over a couple of days. We also have the opportunity to meet with and evaluate the research skills and overall personality of a sizable pool, from which we can cull, and invite to campus, the best candidates that we believe will be the best ‘fit’ for our department and school on the many dimensions that are important to us.”

Jay Thibodeau, from Bentley University, attended as a recruiter. He said, “I believe that the Rookie Camp provided an outstanding opportunity to meet multiple candidates in a forum that allowed for effective evaluations to be made in an efficient manner.”

Don't miss out on the 2016 event! The 2016 Accounting PhD Rookie Recruiting and Research Camp will once again be held in Miami at the Hilton Miami Downtown December 2–4, 2016.

More information will be made available on our website in the Spring of 2016. You can also contact Kelli Gouwens at kelli.gouwens@aaahq.org with any questions regarding Rookie Camp.



SEC Academic Fellowships

The U.S. Securities and Exchange Commission (SEC) invites qualified accounting professors and new PhDs to express their interest in possible fellowship opportunities at its headquarters next to Union Station in the heart of Washington, DC, for academic year 2016–2017. An academic fellowship at the SEC provides an unparalleled opportunity for accounting academics to be directly involved in the work of the SEC and to gain insight into the SEC's oversight and regulatory processes. An SEC fellowship is a remarkable way to spend a sabbatical year or a leave of absence and provides experience that will greatly enhance subsequent teaching and research activities. At least one, and possibly two, academic fellowships are available in the Office of the Chief Accountant: one in the Professional Practice Group and possibly one in the Accounting Group.

Office of the Chief Accountant

The Office of the Chief Accountant (OCA) is responsible for establishing and enforcing accounting and auditing policy to enhance the transparency and relevancy of financial reporting. OCA is also responsible for improving the professional performance of public company auditors in order to ensure that financial statements used for investment decisions are presented fairly and have credibility. OCA serves as principal adviser to the commission on accounting and auditing matters.

Fellowship Descriptions

The OCA is interested in candidates with credentials in the area of auditing and financial accounting. Academic fellows serve as a research resource for OCA; participate in OCA projects, which frequently involve the SEC's oversight of standard setting; and assist in auditor and registrant matters. The fellowships, which have been in existence for more than 20 years, are for research-oriented professors with an interest in working closely with OCA leadership and staff on registrant and auditor issues. Among other projects, it is envisioned that the successful fellowship applicant will assist in analyzing data to better inform OCA leadership about strategic issues, including through the development of models and methods. Sources involving financial reporting issues (such as restatements), SEC staff consultations, and other data provide a rich resource that can inform OCA leadership about strategic issues and can be aligned with financial reporting and auditing standards and requirements. Requirements include a PhD, a strong research background in auditing and financial reporting, and a CPA or equivalent technical expertise.

Compensation, Benefits, and Timing

Faculty members at U.S. universities are hired in academic fellows positions under the Intergovernmental Personnel Act (IPA), which allows the professor to continue as an employee of the university. The faculty member continues to be paid by the university and receive its benefits package. The SEC, in turn, reimburses the university for the professor's salary and benefits. Under an IPA contract, relocation expenses to and from the Washington, DC area are generally reimbursed in accordance with federal travel regulations and standard SEC policies, which apply to IPA assignments. IPA appointments generally involve a 12-month period beginning August 1 each year. Compensation for SEC academic fellows is typically 12/9 of the professor's academic-year salary, up to a maximum of pay grade SK-16 (for 2015–2016 that amount was \$223,649) plus related benefits. Academic fellows on an IPA contract do not have a citizenship requirement other than possessing a valid work visa to be legally employed by the university.

(Note: The salary cap does not mean that an academic fellow's maximum 12-month salary is \$223,649. Rather, \$223,649 is the maximum salary that the SEC will reimburse to the university [all normal university benefits will also be reimbursed]. The employing university is permitted to compensate the professor more than this amount.)

Recent PhDs who are not university faculty members and others wishing to become SEC employees can be hired by the SEC directly for a two-year term appointment that is renewable up to a maximum of four years in total. Relocation expenses are not reimbursable for term appointments. In order to qualify for a term SEC appointment, the candidate must be a permanent resident or U.S. citizen to qualify. For information on employment eligibility for non-U.S. citizens, see https://help.usajobs.gov/index.php/Employment_of_Non-citizens

All position appointments are contingent upon the candidate passing a background check.

Application Information and Procedures

To apply, you must electronically submit a *vita* and a cover letter that summarizes your qualifications. Candidates with either auditing- or financial reporting-focused research interests will be considered for both fellowships. Applications for fellowships must be made electronically to Christine Nolder at NolderC@sec.gov. Applicants should provide a copy of one or two relevant working papers or recently published articles. Application reviews for the 2016–2017 academic fellowships will begin as received and continue until March 31, 2016, or as needed. Interviews will be conducted at the SEC headquarters in Washington, DC. Candidates' interview travel expenses may not be reimbursed by the SEC.

To find out more about the experiences of previous academic fellows, see articles by Susan D. Krische, Roger D. Martin, and T. Jeffrey Wilks in *Accounting Horizons* (June 2013); Bjorn N. Jorgensen, Cheryl L. Linthicum, Andrew J. McLelland, Mark H. Taylor, and Teri Lombardi Yohn in *Accounting Horizons* (September 2007); Steve Kolenda and Patricia Fairfield in the *Financial Reporting Journal* (Summer 2000); and Thomas J. Linsmeier in *Accounting Horizons* (September 1996).

To discuss the nature of the fellowships and the outstanding professional development experiences they offer, you may contact the current academic fellow in the Office of the Chief Accountant: Christine Nolder at NolderC@sec.gov



Thank You to the AAA Council

In November 2015, the AAA Council, made up of representatives from all Sections and Regions, met to discuss the state of the AAA. We thank the Council for all of their hard work, including determining the two nominees for the Director-Focusing on Intellectual Property position. The Board of Directors election will open on February 15, 2016. See pages 2-7 in this issue for more information on all of the 2016-2017 candidates for office.



AAA Academic Accounting Access to the FASB Accounting Standards Codification™ Professional View and GARS Online

The American Accounting Association continues to partner with the FASB and FAF to provide access through Accounting programs and departments to the Academic Accounting Access initiative and to issue authentication credentials for faculty and students through registered Accounting programs.

It is as easy as 1, 2, 3:

- Step 1: Enroll your accounting program for Academic Accounting Access.
- Step 2: Pay the annual fee of \$250 for access to the Professional View of the FASB Codification™ and GARS Online for all faculty and students registered in your program.
- Step 3: Sign on to the database and enjoy access to the single official source of authoritative, governmental, nongovernmental, and U.S. generally accepted accounting principles (U.S. GAAP).



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

The Manning School of Business at UMass Lowell

The Manning School of Business at the University of Massachusetts Lowell has a long history of educating business leaders. Through programs in accounting, entrepreneurship, finance, international business, management, management information systems, marketing and supply chain and operations management, we provide students with the broad range of skills necessary for success.



The Manning School of Business is fully accredited by the Association to Advance Collegiate Schools of Business, International (AACSB)

THE MASTER OF SCIENCE IN ACCOUNTING (MSA) PROGRAM

The Master of Science in Accounting (MSA) program at UMass Lowell provides an economically affordable opportunity for qualified students to meet the licensing requirements to become Certified Public Accountants (CPAs) or to prepare for accounting careers in the corporate or government/nonprofit environment. This 'Level 1' MSA program can be completed fully online and is open to either full-time or part-time students.

The MSA program at UMass Lowell offers several features that potential applicants will find very attractive.

- The cost of the program is less than half the cost of similar programs at private institutions, making it far more affordable.
- The program can be completed on a part-time basis, thereby allowing students to work while they attend school.
- The online component of the program allows students in distant areas, or students with irregular work schedules, to take courses without making the time and travel commitment required by a classroom course.

ADMISSION REQUIREMENTS

- GPA - Minimum undergraduate GPA of 3.0 (overall); comparable Accounting GPA.
- GMAT Minimum 500. Can be waived with GPA at least 3.0 from AACSB-accredited institution or at least 3.5 from non-AACSB accredited institution.
- Successful completion of all other UMass Lowell admissions requirements including three letters of recommendation, and Manning School of Business TOEFL minimums where applicable.
- Exceptions or modifications to the above will be considered on a case-by-case basis.

Information about the program and the application can be found at www.uml.edu/msa.

Please contact Prof. Stefanie Tate
MSA Coordinator,
at stefanie_tate@uml.edu or
978-934-2815 with any questions.

PHD PROGRAM IN BUSINESS ADMINISTRATION ACCOUNTING CONCENTRATION

The Manning School of Business at the University of Massachusetts Lowell is accepting applications for its Ph.D. program in Business Administration in Accounting Concentration. As one of the leading research-oriented business schools in the New England area, we're looking for applicants with strong academic & methodological backgrounds and an intellectual curiosity about the nature and workings of business organizations.

As you consider applying to the Manning School Ph.D. program in Accounting Concentration, please review the following critical information. Admission into the program is highly competitive. The following criteria must be met prior to consideration:

- Statement of Purpose
- Graduate of an accredited U.S. college or university or an approved foreign equivalent institution.
- Earned grade point averages of 3.0 or better in all prior undergraduate and graduate studies.
- Satisfactory GMAT or GRE taken within the last five years.
- Three letters of recommendation.
- International students are expected to at least meet the minimum UMass Lowell TOEFL requirements.

The Ph.D. program is a full-time program. The expectation is that Ph.D. students will finish the program within four years. Students must complete 57 credits: 39 course credits and 18 dissertation credits. Progress through the program can be broken down into five stages:

- Completion of first-year summer paper.
- Completion of coursework.
- Completion of comprehensive exams.
- Completion of dissertation proposal.
- Completion of dissertation defense.

Ph.D. students will receive a tuition waiver, as well as full financial support for four years. In return, full-time Ph.D. students will work as research assistants and teaching assistants.

The faculty admissions committee will review all of the above admissions materials in a portfolio approach after March 31.

Please contact Prof. SangHyun Suh
Ph.D. Accounting Program Coordinator,
at sanghyun_suh@uml.edu or
978-934-2403 with any questions.



www.uml.edu

Annual Meeting Special Sections Call for Submissions

21st Annual Ethics Research Symposium

Submission deadline: March 30, 2016

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 21st Annual Ethics Research Symposium to be held on Sunday, August 7, 2016. Contributions from members of all AAA Sections are invited.

Effective Learning Strategies Sessions (ELS)

Submission deadline: April 4, 2016

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 4, 2016

Intended to highlight promising emerging and innovative research ideas, authors will submit a short abstract of three to four pages that describes their work in progress or a planned session that will bring ideas currently outside Accounting to the attention of Accounting scholars. This session is an interactive format; see suggestions on how presentation materials are prepared for an interactive session at http://www2.aaahq.org/AM/guidelines_poster.cfm

Faculty-Student Collaborations in Accounting - FASTCA-16

Submission deadline: April 4, 2016

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 10, 2016.

Global Emerging Scholars Research Workshop

Submission deadline: May 2, 2016

The American Accounting Association Global Emerging Scholars Research Workshop will be held on Sunday, August 7, in conjunction with the 2016 AAA Annual Meeting in New York, NY, USA. Up to 16 proposals will be selected for presentation at the workshop. Written feedback will be provided to the presenters prior to the workshop to assist them in identifying ways to improve their research proposal. At the workshop, each scholar will present the proposal, followed by 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.



NEW YORK 2016 CELEBRATION OF THE CENTURY

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



Correction:

In the Fall 2015 issue of the *Accounting Education News*, a picture caption on page 21 incorrectly identified Dr. Michael B. Clement and Dr. William J. Qualls. Their names were inadvertently reversed.

We apologize for the error.

(left to right) Dr. William J. Qualls, Dean Mark C. Dawkins, Dr. Michael B. Clement



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