

Accounting Education News

Bold Transformations Toward a Prosperous Society August 10-14, 2019 • San Francisco, CA

The theme of the 2019 Annual Meeting is "Bold Transformations Toward a Prosperous Society," exploring opportunities to shape the future of accounting and the academy.

Please join us in San Francisco, CA this year from August 10-14, for the 2019 Annual Meeting and the Conference on Teaching and Learning in Accounting (CTLA). Your participation helps us to become an even stronger and more impactful association!

Watch for more details about the meeting coming soon, including registration, speakers, workshops, and more!



Some Annual Meeting submissions are also still open, so be sure to read about how you can submit in this issue.

We look forward to seeing you this August!

(left) The Transamerica Pyramid in San Francisco

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Get to Know the Candidates: 2019-2020 BOD Election

2019 Annual Meeting Speakers

The 2019 Annual Meeting will feature an array of exciting plenary and luncheon speakers. Here is a sneak peek of our confirmed speakers—stay tuned for further announcements!

Read the full speaker biographies online at

http://aaahq.org/Meetings/2019/Annual-Meeting/Speakers

Monday Plenary Speaker Goldie Blumenstyk

Goldie joined *The Chronicle of Higher Education* in 1988. Now a senior writer, she is a nationally known expert on the business of higher education, for-profit colleges, and innovation in and around academe. A winner of multiple awards from the Education Writers Association, she has reported for *The Chronicle* from China, Europe, Israel, and Peru, and has contributed to *The New York Times* and *USA Today*. She appears frequently at conferences and on radio and television programs. She is the author of best-selling book *American Higher Education in Crisis? What Everyone Needs to Know* (Oxford University Press, 2015). She also writes the weekly newsletter "The Edge" for *The Chronicle* on the ideas, people, and trends that are changing the higher-education landscape.





Tuesday Plenary Speaker - Presidential Scholar Erik Brynjolfsson

Erik is Director of the Massachusetts Institute of Technology (MIT) Initiative on the Digital Economy, Professor at MIT Sloan School of Management, and Research Associate at the National Bureau of Economic Research (NBER). His research examines the effects of information technologies on business strategy, productivity and performance, digital commerce, pricing models, and intangible assets. Author of several books including, with co-author Andrew McAfee, *The New York Times* bestseller *The Second Machine Age: Work, Progress, and Prosperity in a Time of Brilliant Technologies* (2014) and *Machine, Platform, Crowd: Harnessing Our Digital Future* (June 2017). He holds A.B. and S.M. degrees from Harvard University and a Ph.D. from MIT.

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2019 Annual Meeting Speakers (continued)

Wednesday Plenary Speaker Daniel Newman

Daniel is the Principal Analyst of Futurum Research and the CEO of Broadsuite Media Group. Living his life at the intersection of people and technology, Daniel works with the world's largest technology brands exploring digital transformation and how it is influencing the enterprise. From Big Data, to IoT, to Cloud Computing, Newman makes the connections between business, people, and tech that are required for companies to benefit most from their technology projects, which leads to his ideas regularly being cited in *The London Times*, *CIO Review*, CNBC, and hundreds of other sites across the world. A six-time best-selling author, including his most recent *Futureproof:* 7 *Key Pillars for Digital Transformation Success*, Daniel is also a *Forbes, Entrepreneur,* and *Huffington Post* contributor. He earned an M.B.A. and is graduate adjunct professor. Daniel is a Chicago native and his speaking takes him around the world each year as he shares his vision of the role technology will play in our future.







Terry is President-Elect of the American Accounting Association (2018-19). Terry served as AAA Vice President-Research and Publications (2015-18) and chaired the AAA Publications Committee (2013-16). He has served as editor for three AAA journals: The Journal of the American Taxation Association (1996-99), The Accounting Review (2002-05), and Accounting Horizons (2009-12) and on numerous editorial boards (including the top four accounting journals). He has published over 40 articles in top accounting and finance journals and is a recipient of the American Taxation Association Ray M. Sommerfeld Outstanding Tax Educator Award. He earned his Ph.D. from Stanford University in 1986 and joined the faculty at the University of Washington where he worked for 26 years until joining the University of California, Irvine (UCI) in the summer of 2012. He holds a Paul Merage Chair in Business and he is Associate Dean for Research and Doctoral Programs at the Merage School of Business at UCI. His research interests are broad and include the effect of taxes on business decisions and asset prices, capital markets-based accounting research, earnings management, research design, and statistical significance testing issues.

Watch for announcements of additional Annual Meeting speakers coming soon at http://aaahq.org/Meetings/2019/Annual-Meeting

Annual Meeting Calls for Submission Still Open

The following Calls for Submission for the 2019 Annual Meeting are still open through the noted submission deadline dates:

• Interactive Sessions:

Effective Learning Strategies Interactive Sessions (ELS) - Submission Deadline: April 2, 2019 Members interested in sharing learning-related interests and projects, scholarship of teaching projects, and educational innovations are encouraged to submit proposals that showcase ideas, research, strategies, and education innovations that support learning in accounting.

Emerging and Innovative Research Interactive Session - *Submission Deadline: April 2, 2019* 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 proposal that will bring ideas currently outside Accounting to the attention of Accounting scholars.

- Faculty-Student Collaborations in Accounting (FASTCA-19) Submission Deadline: May 13, 2019
 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: (1) Research: Students and faculty working together on a research
 paper. (2) Teaching: Joint development of teaching materials by students and faculty. (3) Practice: Students and
 faculty working together to solve a real-world problem. These sessions will be held on Wednesday, August 14, 2019.
- Global Emerging Scholars Research Workshop Submission Deadline: May 13, 2019

 The American Accounting Association Global Emerging Scholars Research Workshop will be held on Sunday,
 August 11 in conjunction with the 2019 AAA Annual Meeting. 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.

Read the full Calls for Submission and details on how to submit online today at: http://aaahq.org/Meetings/2019/Annual-Meeting/Submissions





SAN FRANCISCO 2019 BOLD TRANSFORMATIONS TOWARD A PROSPEROUS SOCIETY

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

2019 Annual Meeting Hotel Information

The American Accounting Association's 2019 Annual Meeting will be held in the Hilton San Francisco Union Square and the Parc 55 San Francisco hotels in San Francisco, California, August 10-14.

To receive the special conference rate be sure to:

- Identify yourself as attending the American Accounting Association Annual Meeting.
- Make your reservations by *Tuesday, June 11, 2019*.
- If calling the toll-free number, you will need to specify your hotel preference. Both hotels are Hilton properties.

Hilton San Francisco Union Square

333 O'Farrell Street San Francisco, CA 94102 USA Telephone: 1-415-771-1400

Toll-free: 1-800-445-8667

Group Rate: Single/Double: \$259

Hilton Parc 55 San Francisco

55 Cyril Magnin Street San Francisco, CA 94102 USA Telephone: 1-415-392-8000 Toll-free: 1-800-445-8667

Group Rate: Single/Double: \$259

NOTE: A credit card guarantee is required in order to secure your reservation at either hotel. If the reservation is made by credit card, your account will be charged at the time of reservation.

PLEASE make your reservations as early as possible to take advantage of this special room rate. Note: We cannot guarantee that any additional rooms will be available in the hotels once our blocks of rooms are sold out, even if the blocks are sold out before the cutoff date.

AAA Meeting Attendees with Limited Mobility

If you anticipate having limited mobility during your participation in the AAA Annual Meeting in San Francisco, it is very important that you notify the hotel when you make your reservations, and when you check into 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 like an injury, crutches, etc. Please request instructions directly from the hotel about how to proceed in case of an emergency.

Air/Ground Transportation Options

San Fransicso International Airport (SFO): Hotels approximately 14 miles from SFO.

Estimated taxi fare: \$60 (US) one way.

SuperShuttle fee: \$17 (US) one way. Reservation required.

Metropolitan Oakland Airport (OAK): Hotels approximately 20 miles from OAK.

Estimated taxi fare: \$60 (US) one way.

SuperShuttle fee: \$57 (US) one way. Reservation required.

2019 Inductees to The Accounting Hall of Fame

It is our pleasure to announce that four new members of The Accounting Hall of Fame will be inducted by the American Accounting Association (AAA) in August 2019 during our Annual Meeting in San Francisco, CA. The Hall of Fame originated at The Ohio State University in 1950, and has inducted 97 members over the decades of its activity. In 2017, the operations of The Accounting Hall of Fame were assumed by the AAA.



Bruce Behn, a Past President of AAA, who chairs The Accounting Hall of Fame Committee, noted that this year's class of inductees represents an array of recent and contemporary thought leaders from a variety of practice and educational backgrounds. The nomination process engaged members of The Accounting Hall of Fame, the AAA, and other professional accounting organizations. The inductees, William L. Campfield, Major J. Lee Nicholson, Zoe-Vonna Palmrose, and Stephen H. Penman are briefly profiled in the following information.

William L. Campfield (1912-1993) worked in various capacities, including executive management, with the U.S. Government Accountability Office (GAO), where he is noted for his role in the conversion of the cost accounting system for federal government agencies, and extension of the practitioner-in-residence program, establishing teaching residencies in colleges and universities across the country. He was the first African American inducted into the Beta Alpha Psi accounting fraternity (1937), the first African American to obtain the CPA designation in North Carolina (1941), and became the first African American CPA/Ph.D. after earning his doctorate from the University of Illinois (1951). He served as Vice President of the American Accounting Association, on the faculty of over 20 universities, and authored over 100 articles, 11 of those in *The Accounting Review*.

Major J. Lee Nicholson (1863-1924) was an industrial consultant, author, and educator at New York University and Columbia University, and is known as a pioneer in cost accounting. He is considered in the United States to be the "father of cost accounting." *The History of Accounting: An International Encyclopedia*, notes that Nicholson was a synthesizer: "His main contribution was to organize, improve, and propagate this new knowledge as it spread from a tiny minority of pioneering firms to the vast majority of manufacturers who still had no formal cost accounting systems at the beginning of the twentieth century" (Chatfield, 2014). As one of the earliest American cost accountants to teach the subject at the university level, he helped standardize practice and facilitated the interaction of ideas between academics and practitioners. He helped establish the National Association of Cost Accountants (NACA) in 1919, and was its first president. NACA was the forerunner of the Institute of Management Accountants (IMA), who celebrate their 100-year anniversary this year.

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Zoe-Vonna Palmrose is Professor Emeritus of Accounting at the University of Southern California, and is recognized as an expert in translating the complexities and jargon of accounting into plain English for general audiences. She has published and spoken extensively on financial reporting and auditing, including restatements, materiality, audit litigation, and pricing of audit services. She has received numerous awards including the AAA's Competitive Manuscript Award, the California Society of CPAs' Accounting Faculty Fellow Award, and the Deloitte Foundation Wildman Medal Award on two occasions. From 2006 to 2008, she served as Deputy Chief Accountant for Professional Practice in the Office of the Chief Accountant at the U.S. Securities and Exchange Commission (SEC). Treasury and Risk Magazine named her one of the 100 most influential people in finance in 2008 for being instrumental in breaking the SEC code on internal controls regulation by drafting much-needed guidance, ensuring that companies can have manageable but effective controls.

Stephen H. Penman is the George O. May Professor and Chair of the Accounting Division in the Graduate School of Business, Columbia University, where he is also the co-director of the Center for Excellence in Accounting and Security Analysis, and director of the master's program in Accounting and Fundamental Analysis. His research examines the valuation of equity and the role of accounting information in security analysis, and a number of his papers focus on accounting policy issues. He has published widely in finance and accounting journals and conducted seminars on accounting and analysis for academic and professional audiences. This work has been recognized with several awards including the AAA/AICPA Notable Contribution to Accounting Literature Award (1991). In 2002, he was awarded the Deloitte Foundation Wildman Medal Award for his book, *Financial Statement Analysis and Security Valuation*.

About the American Accounting Association

Promoting excellence in accounting education, research, and practice, the American Accounting Association (AAA) is the largest community of accountants in academia. Founded in 1916, we have a rich and reputable history built on leading-edge research and publications. The diversity of our membership creates a fertile environment for collaboration and innovation. Collectively, we shape the future of accounting through teaching, research, and a powerful network, ensuring our position as thought leaders in accounting.

The Accounting Hall of Fame was established at The Ohio State University in 1950.

Selection to The Accounting Hall of Fame is intended to honor and recognize distinguished service and contributions to the progress of accounting in any of its various fields. Evidence of such service includes contributions to accounting research and literature, significant service to professional accounting organizations, wide recognition as an authority in some field of accounting, advancement of accounting education, and public service. A member must have reached a position of eminence from which the nature of his or her contributions may be established.

Visit The Accounting Hall of Fame website to view the names and biographies of prior-year inductees, please visit http://www.aaahq.org/AHOF.

Become Part of the Annual Meeting Host Program

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

If you have attended at least two recent Annual Meetings, we would 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. Watch for more information coming soon to the AAA Annual Meeting website on how to become a host!

Questions about the Host Program? Contact Tonya Davis, Member Services Coordinator, via email at **tonya.davis@aaahq.org** or 941-556-4104 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 2019 Annual Meeting has passed, you can still get involved with the meeting by volunteering to serve as a reviewer, paper discussant, or session moderator. All AAA members are invited to serve in these roles, and the Annual Meeting Committee strongly encourages all submitters to "give back" to the community by volunteering.

For more information and to join the volunteer pool, visit our website at http://aaahq.org/Meetings/2019/Annual-Meeting/Volunteer-Opportunities



SAN FRANCISCO 2019

BOLD TRANSFORMATIONS TOWARD A PROSPEROUS SOCIETY

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

AAA Career Center

The **AAA Career Center** is your trusted resource to connect career opportunities with highly qualified professionals...all at your fingertips. Employers can post jobs where the most qualified professionals will find and apply for them. Job seekers can search and apply for the best jobs at institutions that value their hard-earned credentials.

Job seekers can take charge of career searches with job alerts. AAA members can post a free resume online. Employers can maximize job postings with a free text ad in *The Accounting Review*.

Upcoming 2019 Career Center Events:

Career Center at the Annual Meeting | August 11-14, 2019 | San Francisco, CA

The Career Center at the 2019 Annual Meeting is the AAA's biggest recruiting event, where applicants and institutions from across the country and around the world 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, 74 recruiting schools actively interviewed 178 candidates at the Annual Meeting in Washington, DC.

Accounting PhD Rookie Recruiting and Research Camp | December 6-8, 2019 | Miami, FL

The AAA and University of Miami host the Accounting PhD Rookie Recruiting and Research Camp in December. The camp brings together accounting PhD candidates, faculty from universities interested in interviewing PhD candidates, and recruiters from private-sector firms. The 2018 event featured 172 recruiters from 92 schools, and 138 candidates who attended. The 2019 event will once again be held in Miami, FL.









Career Center





The AAA and the Center for Advancing Accounting Education are pleased to announce the following upcoming event:



Intensive Data and Analytics II Summer Workshop for Accounting Courses and Programs Orlando, FL • June 10-13, 2019

Designed for experienced data analytics faculty and program leaders, as well as those looking for opportunities to incorporate data analytics tools and mindset in their accounting courses and programs. Space will be limited - register early!

The workshop is the place for:

- **Faculty to focus** their teaching talents on the whys and how-tos of data and analytics in preparation for Fall 2019 classes.
- **Program leaders** to focus on curricula innovation and their ability to meet the needs of an accounting profession transformed.

The multi-day workshop will feature:

- Data models and analytic approaches basics.
- Decision making: how to ask the right questions and answer them with data.
- Implications for academics and professionals as accounting transforms.
- Hands-on workshops using D&A Tools for data visualization, cleansing, and analyses.
- Collaboration time with peer mentors to craft course syllabi and program innovation.
- Peer-reviewed sessions: Master classes and Posters of D&A activities, including projects, cases, and modules that faculty can implement in the fall.

The conference will be held at the **Hyatt Regency Orlando Airport** hotel located at 9300 Jeff Fuqua Boulevard, Orlando, FL 32827. The conference hotel room rate is \$159 per night. *This charge is in addition to the registration fee, and is paid directly to the hotel by the attendee upon checkout.*

A limited number of hotel rooms have been reserved at the conference rate, so please make your reservations as early as possible to take advantage of the special room rate. Note: we cannot guarantee that any additional rooms will be available in the hotel once our block of rooms is sold out, even if the block is sold out before the cutoff date.

Complimentary internet access in guest rooms, if booked within group block.

Interested in participating in this year's conference?
Visit http://aaahq.org/Meetings/2019/SummerWorkshop2019

Upcoming 2019 AAA Segment Meetings

AAA meetings provide fantastic opportunities for members to network, learn from peers, share ideas, and take ideas back to the classroom. Our meetings provide you with the chance to present papers, earn valuable Continuing Professional Education (CPE) credits, and invigorate your teaching techniques! Plan to attend one or more meetings this year!

March 1-2, 2019 • St. Louis, MO 2019 Forensic Accounting Research Conference

March 8-9, 2019 • Norwalk, CT **2019 Government and Nonprofit Section Midyear Meeting**

March 13-16, 2019 • Houston, TX 2019 Southwest Region/FBD Meeting

March 29-30, 2019 • Orlando, FL

2019 Conference of the Public Interest Section and Doctoral/Early Scholar Consortium

April 4-6, 2019 • Savannah, GA **2019 Southeast Region Meeting**

April 11-13, 2019 • Newport Beach, CA **2019 Western Region Meeting**

May 2-4, 2019 • Pittsburgh, PA **2019 Mid-Atlantic Region Meeting**

May 9-11, 2019 • Columbus (Dublin), OH **2019 Ohio Region Meeting**

June 10-14, 2019 • Orlando, FL **2019 Intensive Data and Analytics II Summer Workshop**

August 10-14, 2019 • San Francisco, CA 2019 AAA Annual Meeting

October 3-5, 2019 • Providence, RI **2019 Accounting Behavior and Organizations Research Conference**

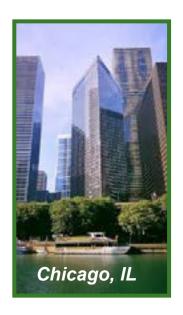
October 17-19, 2019 • Chicago, IL **2019 Midwest Region Meeting**

November 1-3, 2019 • Atlanta, GA **2019 Diversity Section Meeting**

November 8-9, 2019 • Tampa, FL **2019 Teaching, Learning and Curriculum Section Midyear Colloquium**



St. Louis, MO



We look forward to seeing you at the 2019 AAA meetings!

Faculty & PhD Student Development Opportunities Spring Meetings Have Much to Offer!

Weave Data Analytics into Your Accounting Courses

Attend a Friday full of sessions on various ways to incorporate Data and Analytics into any accounting course. Session titles include:

- Data and Analytics: Curriculum Innovation to Meet Employer Needs
- Diving into Data and Analytics: Ways to Incorporate Data and Analytic Skills into any Accounting Course
- Activities, Resources, and Takeaways from AAA's Intensive Data and Analytics Summer Workshop
- Emerging Issues Forum: Highlights from AAA's Blockchain Technology Conference

Note: There are no additional fees to attend these listed sessions. Earn CPE credits for these sessions.



Master Data Visualization

Attend a Microsoft Power BI Saturday Workshop

Saturday at the spring meetings, workshops in Microsoft's Power BI will be featured. Simply bring your PC pre-loaded with Power BI...it's free and easy to install. Instructions will be provided in advance. Earn CPE credit hours and receive a certificate of completion.

- Power BI Basics Part 1 (9:05 am 10:45 am)
 This workshop discusses how Power BI supports the different steps, followed by an in-depth discussion of how to build powerful, interactive dashboards with Power BI for analyzing data.
- Power BI Basics Part 2 (11:15 am 12:30 pm)
 Learn the core principles of designing dashboards by working on a number of exercises. After completing Parts 1 and 2, you should be able to teach dashboard design and data analytics in your classroom.
- Power Bl Advanced Workshop (1:30 pm -4:30 pm)

This CPE workshop takes a deeper look at Power BI and its capabilities. *Note: This is an optional workshop and there is an additional \$50 fee.*



Registration is open for the above sessions at the following meetings:

April Meeting Opportunities Savannah, GA | April 4-6, 2019 Newport Beach, CA | April 11-13, 2019 May Meeting Opportunities Pittsburgh, PA | May 2-4, 2019 Columbus, OH | May 9-11, 2019

Meetings feature *reduced registration fees* starting at \$80 for doctoral students, professionally oriented (non-tenure track) faculty, and two-year college faculty.

Learn more and register online at http://aaahq.org/Meetings/Region-Meetings

Thank You to the AAA Council and Its Committees

In November 2018, the AAA Council, made up of representatives from all Sections and Regions, met to discuss AAA strategy and projects. We thank the Council for all of their hard work throughout the year. We also thank the Council Committee on Awards Committee for their work identifying colleagues to serve on all AAA Awards Committees, and the Council Ballot Committee for their work determining, from nominees, two candidates for the AAA Board of Directors ballot this year (this year, the position of Director-Focusing on Academic/Practitioner Interaction). The Board of Directors election opened on March 1 and will be open through Monday, April 1 at 11:59 pm EDT.

See page 19 in this issue for more information on all of the 2019-2020 candidates for office.



Calls for Submissions

Several AAA journals currently have open Calls for Submissions. Consider submitting your work to one or more of the following publications:

Call for Papers

Special Interest Forum of the *Journal of Information Systems*Blockchain Technology in Accounting and Auditing

The Journal of Information Systems (JIS) is the journal of the Accounting Information Systems Section of the American Accounting Association. The vision statement for the journal is to "publish high quality, leading edge research that advances accounting information systems knowledge." In 2020, JIS will publish a special interest forum titled "Blockchain Technology in Accounting and Auditing." The editors of Journal of Information Systems invite submissions of original unpublished work for this special interest forum.



The recent major developments and the explosive growth of popularity of cyber-currencies such as Bitcoin have resulted in highlighting the importance of their underlying technology of Blockchains. There has been a great deal of interest in the potential of Blockchains to disrupt the way firms process and maintain information about their activities. While these developments may be addressed from many perspectives, the forum will focus on the impact of this technology on accounting, auditing, and accounting systems.

Submissions are due by **Sunday**, **March 31**, **2019**. Read the full Call for Submissions online at **http://aaahq.org/Portals/0/documents/calls/2019/Blockchain%20call%20for%20papers-JIS.pdf**

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Calls for Submissions

Call for Papers Special Issue of the *Journal of Emerging Technologies*in Accounting

Future Labs: Building the Accounting Technologies of Tomorrow Today

The Journal of Emerging Technologies in Accounting (JETA) is the academic journal of the Strategic and Emerging Technologies Section of the American Accounting Association. In 2019, JETA will publish a special issue entitled "Future Labs: Building the Accounting Technologies of Tomorrow Today." The editor of JETA invites submissions of original unpublished work for this special issue.



The theme of this special issue of *JETA* is encouraging rapid exploration and development of research initiatives coming out of all emerging areas of the intersection of accounting and technology. Inspired by Lockheed Martin's famous Skunk Works, we seek to encourage quick development of prototype use cases in accounting and technologies.

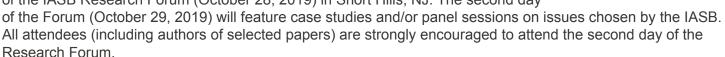
Submissions are due by **Sunday**, **March 31**, **2019**. Read the full Call for Submissions online at **http://aaahq.org/Portals/0/documents/calls/2019/CFP-SkunkWerks-Final%20jpk.pdf**

Call for Papers

2019 International Accounting Standards Board in Conjunction with the *Journal of International Accounting Research*

The International Accounting Standards Board (IASB) will hold a Research Forum in conjunction with the *Journal of International Accounting Research (JIAR)* in Short Hills, NJ, on October 28-29, 2019. In relation to this Research Forum, the editors of *JIAR* invite submissions that can provide evidence to inform the standard-setting activities of the IASB.

Authors of the selected papers will be invited to present their work on the first day of the IASB Research Forum (October 28, 2019) in Short Hills, NJ. The second day



Submissions are due by *Monday, April 1, 2019*. Read the full Call for Submissions online at

http://aaahq.org/Portals/0/documents/calls/2019/2019%20IASB%20Research%20Forum%20flyer%20final.pdf continued on next page



Keep Up with AAA Press Releases and Press Mentions

Articles published in the AAA journals are frequently featured in press releases that are featured in many top-rated publications such as *Accounting Today*, *Wall Street Journal*, and *CFO* magazine, to name a few. You can view the press releases and "In the News" items online at http://aaahq.org/Outreach/Newsroom.

Calls for Submissions

Call for Papers

Issues in Accounting Education Special-Themed Issue

Educating the Future Accounting Professional: Actively Shaping Professional Identities for a Rapidly Changing World

Economic, technological, ecological, and sociological factors are disrupting and impacting the accounting profession and challenging the current business environment. The future of work, climate change, innovation, sustainability, political instability, and over-consumption of resources represent systemic factors, which will reshape the types of business decisions that professional accountants are called on to make. New technologies are set to transform the information available to accounting professionals making business decisions. The accounting profession will continue to be transformed while new professions may be created to fill the need produced by the disruptive forces.



Issues in Accounting Education invites submissions for a themed issue on "Educating the Future Accounting Professional: Actively Shaping Professional Identities for a Rapidly Changing World." This themed issue welcomes all views on educating the future accounting professional with all types of articles—empirical, theoretical, case studies, autobiographical, or opinion pieces being considered. Submissions should be original work, that investigates an aspect of accounting education for the future professional. The themed issue will focus primarily on the impacts to education rather than focusing on the disruptive forces themselves.

Submissions are due by **Sunday**, **June 30**, **2019**. Read the full Call for Submissions online at **http://aaahq.org/Research/Calls-for-Submissions/Call-For-Papers-IAE**

Call for Papers

Journal of Management Accounting Research (JMAR)

Special Issue on the Interface between Managerial Accounting and Tax

Many fundamental managerial accounting topics intersect with the corporate tax function. For example, transfer prices, which firms use for the purpose of performance evaluation, can have a dramatic effect on corporate income taxes. While some studies examine the intersection of managerial accounting and corporate income tax, the topics are most commonly researched in isolation. We believe our understanding of managerial accounting and corporate income tax issues can be significantly enhanced through concerted efforts to consider them jointly as they relate to a variety of issues.



Our objective is to attract rigorous, innovative research that extends our knowledge of the interface between managerial accounting and corporate income taxation. We are particularly interested in research that extends our understanding of existing managerial accounting practices, distortions created by existing tax laws, or that prescribes changes to the practice of managerial accounting and/or corporate taxation.

Submissions are due by *Thursday, August 1, 2019*. Read the full Call for Submissions online at http://aaahq.org/Portals/0/documents/calls/2019/JMAR Special%20Issue Tax MA%20call%20for%20papers%20final.pdf

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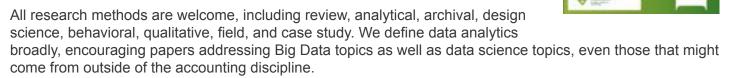
Calls for Submissions

Call for Papers

Accounting Horizons Conference on "Data Analytics in Accounting"

To be held at Baruch College-CUNY, New York, NY

Data analytics is changing the accounting profession, accounting education, and accounting research. With data surrounding us, accountants are increasingly expected to add value to their company and to their clients through data analytics. However, to date we know very little about the impact of data analytics on auditing, financial, and managerial accounting. The purpose of this special *Accounting Horizons* conference is to improve our understanding of these issues.



We also particularly invite papers and panel presentations from the perspectives of academics and/or practitioners about the specific needs of university students and how they might be addressed by pedagogical and curricular innovations.

Submissions are due by **Sunday**, **September 1**, **2019**. Read the full Call for Submissions online at http://aaahq.org/Portals/0/documents/calls/2019/Accounting%20Horizons%20Special%20Forum%20Proposal.pdf

Call for Papers Journal of Financial Reporting

Pre-Approved Re-E-xaminations (p-rex)

The *Journal of Financial Reporting* solicits submissions for preregistered re-examinations (p-rex). *This Call for Proposals will remain open indefinitely*. Submissions will be processed on a rolling basis as they are received, with articles published in regularly scheduled issues. *JFR* remains open to submissions of all types consistent with our existing policies. The remainder of this document defines what we mean by reexamination, the standards we will apply in evaluating them, the editorial process we will use, and our policies for publishing supplementary comments by others.



JFR is open to all types of re-examinations, including those that blend elements of two or more types. Note that re-examinations focus not on entire studies, but on particular claims in those studies, typically in the form of a p-value interpreted in the framework of Null Hypothesis Statistical Testing (NHST). However, a re-examination need not be restricted to NHST; it can also use Bayesian or other methods that simply estimate the strength and variability of the associations claimed by the original authors.

For more information, please read the full Call for Submissions online at http://aaahq.org/Portals/0/documents/calls/2019/PRex%20Call%20for%20Proposals%202019-01-05.pdf

Open Calls for Submissions

To view all open Calls for Submissions for journals and conferences posted to the AAA website, please visit http://aaahq.org/Research/Calls-for-Submissions

Tools for Teaching and Research in the Area of Risk Analysis/Control

Sign Up for Academic Access for the COSO Framework for the Benefit of Professors and Students Alike

COSO — The Committee of Sponsoring Organizations of the Treadway Commission

As part of its educational mission, the American Accounting



Association (AAA) in a joint initiative with The Committee of Sponsoring Organizations of the Treadway Commission (COSO), provides online academic access to COSO's two frameworks. With this project, COSO is investing in education with the long-term goals of improving organizational performance, enhancing governance, and reducing the extent of fraud in organizations.

Preparing students to use tools and resources like the COSO Internal Control—Integrated Framework and Compendium Bundle (2013), and the COSO ERM Framework: Enterprise Risk Management—Integrating with Strategy and Performance (2017) with Compendium Added (2018), is part of developing the professional judgment and communication skills necessary for more efficient management, better understanding of enterprise risk, internal control, and fraud deterrence guidance.

How to sign up: Your school can subscribe to Academic Access for an annual fee of \$250. Within two business days of enrolling, you will receive your student and faculty log-in credentials and can sign on and begin using the COSO resources.

You will find webinar recordings featuring best practices for integrating COSO materials into the classroom and the related teaching resources available online:

- Teaching COSO's Internal Control Framework: Best Course Practices
- Integrating COSO's Enterprise Risk Management Framework into Our Classes

For more information about COSO Academic Access, please visit **http://aaahq.org/COSO** or contact Mary Beth Gripshover, Member Services Coordinator, at 941-556-4116 or email **info@aaahq.org**



Academic Access for the FASB Codification and GARS Online are also available — see page 18 to learn how your program can sign up TODAY!

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

The American Accounting Association continues to work with the FAF, FASB, and GASB to provide access to the professional view of these tools to accounting programs and departments through the Academic Accounting Access initiative. Registered accounting programs receive authentication credentials for both faculty and students. Our community is fortunate that these key standard setters are contributing this content—to be made available for teaching and research.

It's 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).



The COSO Internal Control Framework Academic Access is also available. See page 17 for how to add these resources for your school today!







Spotlight on AAA Section Membership

Your membership in the AAA is a vaulable resource, whether you are a scholar, an educator, or a practitioner. Membership in one (or more) of the 17 special interest Sections of the AAA brings you further networking opportunities with colleagues from around the world, plus exposure to exciting new initiatives and information specific to your area(s) of interest. Learn more at http://aaahq.org/Sections-Regions.



Many of the Sections hold Midyear Meetings that give members the chance to learn and earn valuable CPE credits in their area(s) of interest at extremely affordable prices. You can also gain recognition of peers through Section awards that are presented at the Midyear Meetings, as well as the AAA Annual Meeting. Many Sections also have journals that are accessible via the Digital Library to AAA members.

Current AAA Sections

- Academy of Accounting Historians
- Accounting Behavior and Organizations
- Accounting Information Systems
- Accounting Programs Leadership Group
- American Taxation Association
- Auditing
- Diversity
- Financial Accounting and Reporting
- Forensic Accounting

- Gender Issues and Worklife Balance
- Government and Nonprofit
- International Accounting
- Management Accounting
- Public Interest
- Strategic and Emerging Technologies
- Teaching, Learning and Curriculum
- Two-Year College

Adding Section memberships to your current AAA membership is easy. Simply log into your Membership Dashboard and click on "Section Print Options" located under the Online Store. You can select any of the Sections you wish to add and then proceed to the online checkout. Access the Membership Dashboard at https://aaahq.org/Login?returnurl=%2FMembership%2FMember-Dashboard

You can also contact our Member Services Team for assistance at (941) 921-7747 or at info@aaahq.org.

Vote Now! 2019 Board of Directors Election

Please take a moment to vote for the candidates fro the following 2019-2020 Board of Directors positions:

President-Elect







Elaine G. Mauldin

Vice President-Finance-Elect



Markus Ahrens





Mark S. Beasley Marlene A. Plumlee

Director-Focusing on Academic/ Practitioner Interaction



John Hepp



Sridhar Ramamoorti

Director-Focusing on Intellectual Property



Uday S. Murthy



Mary Harris Stanford



Phillip C. Stocken

The ballot will be open through 11:59 pm EDT on Monday, April 1, 2019.

View the full candidate biographies online at http://aaahq.org/About/Governance/2019-2020-Get-to-Know-Slate-of-Officers-for-2019-2020-Board-of-Directors

Access the ballot and vote online at http://aaahq.org/About/Governance/2019-2020-AAA-BOD-Election

SEC Academic Fellowships

The U.S. Securities and Exchange Commission (SEC) invites qualified accounting professors and new Ph.D.s to express their interest in possible fellowship opportunities at its headquarters next to Union Station in the heart of Washington, DC for the 2019–2020 academic year. 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 research and teaching activities. At least one and possibly two Academic Fellowships are available in the Office of the Chief Accountant.



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 also is 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

OCA greatly values the academic community's contribution to high quality, credible financial reporting that underpins the functioning of our capital markets. OCA is interested in candidates with credentials in the area of auditing or financial accounting. Academic Fellows serve as a resource for OCA in auditor and registrant matters that can draw on academic accounting research and participate in OCA projects that frequently involve the SEC's oversight of standard-setting. The fellowships, which have been in existence for over twenty years, are for research-oriented professors with an interest in working closely with OCA leadership and staff on registrant or auditor issues. Responsibilities of Academic Fellows include assisting in analyzing policy issues based on economic and accounting theories to better inform OCA leadership about strategic issues, for example, through the development of research models and data analysis. Requirements include a Ph.D. in accounting with a strong research background in auditing or financial reporting, preferably with 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 12/9s of the professor's academic-year salary, up to a maximum of pay grade SK-16 (for 2019–2020 that amount is \$238,787 plus related benefits). Academic Fellows on an IPA contract do not have a U.S. 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 \$238,787. Rather, \$238,787 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.]

Application Information and Procedures

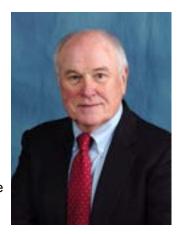
To apply, you must electronically submit a *vita* and a cover letter that summarizes your qualifications. Candidates with either auditing- or financial reporting-focused research interests will be considered for both Fellowships. Applications for fellowships must be made electronically to James C. Hansen at **hansenja@sec.gov**. Applicants should provide a copy of one or two relevant working papers or recently published articles. Application reviews for the 2019–2020 Academic Fellowships will begin as received and continue until *Friday, March 15, 2019*, 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, James C. Hansen (hansenja@sec.gov) or Senior Accounting and Economic Advisor, Ying Li Compton (comptony@sec.gov), who is OCA's resident Ph.D. accountant.

In Memoriam

Kenneth J. Euske

(February 16, 1945 - August 11, 2018)

On August 11, 2018, Professor Kenneth "Ken" J. Euske died peacefully in his sleep in his beloved home in Pacific Grove, California. Ken was born in Chicago, Illinois on February 16, 1945, and from an early age displayed the creativity, charm, collegiality, determination, and pursuit of excellence that would be his hallmark for the rest of his life. He worked to earn the tuition to allow him to attend his first choice of high school, from which through academic scholarships and steady part-time jobs, he graduated with honors while being elected class president every year of his attendance. That work ethic and pursuit of excellence took him to Gonzaga University in Spokane, Washington, where he spent a year abroad in Florence, Italy and graduated *cum laude* with an A.B. in Economics. This was followed by an M.B.A. from the Amos Tuck School of Business at Dartmouth College, Hanover, New Hampshire; and a Ph.D. in Accounting from Arizona State University in Tempe, Arizona.



Between his M.B.A. and Ph.D. studies, Ken started his professional academic career at the University of San Diego, Califoria where he met Nancy, whose lifelong partnership and friendship grew to include many colleagues and friends. Completing his Ph.D. in 1978, Ken joined the Naval Postgraduate School (NPS) in Monterey, California, which became another lifelong love. In addition to becoming a popular professor and much sought-after consultant addressing difficult Fleet issues, Ken became a mentor to generations of budding academics and leaders who are making valuable contributions far beyond NPS.

Among his groundbreaking achievements at NPS was the establishment of the Graduate School of Business and Public Policy (GSBPP). Ken was central in developing the initial concept of GSBPP and in implementing it from the ground up. He was its first dean and paid careful attention to grooming his successor. In 2010, NPS conferred upon Ken the title of Distinguished Professor, an honorary title, which constitutes the highest honor that can be accorded a member of the NPS faculty. It is reserved for extraordinary, internationally acclaimed academics vetted by their peers and approved by the president of the university. Ken's legacy will endure, especially through the endowed "Kenneth J. Euske Dean's Medal for Innovative Contribution to National Defense." The medal will recognize and honor the excellence of an M.B.A. student or of a project group in each graduating class.

A leader in the fields of behavioral accounting, management, and control, Ken gained an international reputation for his research, books, top academic publications, presentations, and advice. He was very active within the American Accounting Association, especially the Accounting, Behavior and Organizations, and Management Accounting sections. Ken served as President of the Management Accounting section in 2006-2007. His service to the section spans a wider time period, though, dating back to the section's origins, when he served on the initial Volunteer Committee in 1982-1983. Through the years, he contributed in various and wide-ranging capacities, including service as a member (and often chair) of the Instruction Committee (1983-1985), Research Committee (1985-1989), Conference Policy Committee (1992), Contributions to the Literature Committee (1998-2000), Outstanding Dissertation Award Committee (2004-2005), Nominations Committee (2007-2008), Management Accounting Lifetime Contribution Award (2007-2010), and Impact on Managerial Accounting Practice Award Committee (2008-2009). Additionally, he organized the section's 1991 Spring Case Symposium, served as the Faculty Development Liaison to the AAA (2000-2002), and was a member of the Journal of Management Accounting Research editorial review board (1991-1995). In addition to serving on the editorial board of numerous academic journals, Ken was the founding editor of Behavioral Research in Accounting, created to fill an important gap in the field. His work is widely referenced and is a testament to the quality of his academic scholarship. Ken also served as a visiting professor at the University of California, Berkeley; Darden Graduate School of Business at the University of Virginia; and the School of Accounting at the University of Southern California.

Ken's broad interests brought him into contact with a wide and diverse circle of friends. He was an avid gardener, a jazz lover, an adventurous and curious traveler. Ken reveled in good food and drink. Ken and Nancy opened their home and hearts, hosting many wonderful dinners with friends. Ken is greatly missed and celebrated by the many whose lives he touched. His life was lived with enthusiasm and joy, enriching those around him.



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