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## Press Release for the 2012 AAA Award Winners

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Each stained glass award is a one-of-a-kind, kiln formed, fused glass artwork. Each piece has been custom designed and hand crafted by Hungarian artist, Csaba Osvath.

### Stephens, Summers, Williams and Wood receive AAA 2012 Accounting Horizons Best Paper Award



**Sarasota, FL, October 18, 2012** — The American Accounting Association (AAA) would like to congratulate Nathaniel Stephens, Scott Summers, Brady Williams, and David Wood, recipients of the *Accounting Horizons* Best Paper Award for their article, "Accounting Doctoral Program Rankings Based on Research Productivity of Program Graduates." This AAA award was presented to Professors Stephens, Summers, Wood and Mr. Williams in the form of an award and a \$2,500 prize on Wednesday, August 8 at the 2012 AAA Annual Meeting held in Washington, DC.

**Nathaniel Stephens** is an Assistant Professor of Accounting at Utah State University's Jon M. Huntsman School of Business where he teaches auditing. He completed his B.S. and MAcc degrees at Brigham Young University and his Ph.D. at The University of Arizona. His research focuses on the audit of internal control, internal auditing, the impact of external auditors on the capital markets, and audit quality. His research has been published in *Accounting Horizons*, *Current Issues in Auditing* and the *Journal of Money Laundering Control*. He is married to Kristie Babcock and they have four children.

**Scott Summers** is a professor in the School of Accountancy at Brigham Young University. His focus is on databases and control within accounting information systems. Scott has served in many positions within the Information Systems section of the AAA, including president. He has also served in many positions within the Information Systems Audit and Control Association including 3 years as the chair of the association's academic relations committee. Scott received his Ph.D. from Texas A&M University. He has published in a number of journals, including *Accounting Horizons*, *The Accounting Review*, and *Behavioral Research in Accounting*. He is married to Kelly Youngman and they are the parents of eight children.

**David Wood** currently works as an assistant professor in the Marriott School of Management at Brigham Young University. David completed his Ph.D. at the Kelley School of Business at Indiana University. He received B.S. and MAcc degrees at Brigham Young University and a Masters of Business at Indiana University. David has published articles in many journals, including *Accounting Horizons* and *The Accounting Review*. His research has won the following best paper awards: the 2007 and 2011 *Issues in Accounting Education* Best Paper Award and the 2009-2010 Glen McLaughlin Prize for Research in Accounting Ethics from the University of Oklahoma. He is married to the former Cindy Lunt, and they have four children, Jessica, Bryan, Derek, and Emily.

**Brady Williams** is currently a Ph.D. student at the University of Washington. He graduated from Brigham Young University in 2009 and spent two years working for EY in the Salt Lake City tax practice. He is married to Rebecca Gustafson, and they have two energetic little boys—Caleb and Isaac—and a little girl on the way.

The *Accounting Horizons* Best Paper Award is presented to the best paper published each calendar year. The award winner is selected by online voting open to all *Accounting Horizons* subscribing members of the American Accounting Association. More information about this award is available online at [http://aaahq.org/awards/AH\\_ISSBestPaper.htm](http://aaahq.org/awards/AH_ISSBestPaper.htm). For 2012, the American Accounting Association is honored to be able to bestow this award Professors Stephens, Summers, Wood and Mr. Williams.

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#### Khan receives AAA 2012 Competitive Manuscript Award



**Sarasota, FL, October 18, 2012** — The American Accounting Association (AAA) would like to congratulate Urooj Khan as recipient of the Competitive Manuscript Award for his manuscript,

“Does Fair Value Accounting Contribute to Systemic Risk in the Banking Industry?” This AAA award was presented to Professor Khan in the form of a unique glass art piece on Tuesday, August 7 at the AAA 2012 Annual Meeting held in Washington, DC.

**Urooj Khan**, a native of India, received his Bachelor of Commerce with honors from Shri Ram College of Commerce of Delhi University. After earning his undergraduate degree, he worked in corporate banking with HSBC India Ltd. He earned a Masters in Accounting from Syracuse University in 2005 and a Master of Science in Business Administration from the University of Washington in 2009. He completed his doctoral studies at the University of Washington in 2010, where Professor Shiva Rajgopal served as his chair. Khan is currently an Assistant Professor at Columbia Business School, and his research focuses on economic consequences of financial reporting and standard setting.

The Competitive Manuscript Award was created to encourage research among AAA members and associate members who have earned their Ph.D. within the past five years. The winner is chosen annually in a blind review by the AAA Competitive Manuscript Award Committee. More information about this award is available online at <http://aaahq.org/awards/award5.htm>. For 2012, the American Accounting Association is very proud to give this award to Urooj Khan for his exceptional work.

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#### **Sudipta Basu receives AAA 2012 Distinguished Contribution to Accounting Literature Award**



**Sarasota, FL, October 18, 2012** — The American Accounting Association (AAA) is pleased to announce that the 2012 Distinguished Contribution to Accounting Literature Award was given to Sudipta Basu for his work entitled “The Conservatism Principle and the Asymmetric Timeliness of Earnings.” This AAA award was presented to Professor Basu in the form of a unique glass art piece and a monetary prize on Tuesday, August 7 at the 2012 AAA Annual Meeting held in Washington, DC.

**Sudipta Basu** is an Associate Professor of Accounting in the Fox School of Business at Temple University. His research on the origins and subsequent evolution of accounting appears in *Accounting & Business Research*, *Accounting Horizons*, *Accounting, Organizations and Society*, *Foundations and Trends in Accounting*, and *Proceedings of the National Academy of Sciences of the USA*. Two of these articles were voted the Best Paper in *Accounting Horizons* for 2006 and 2010. Sudipta is an Editor of *Contemporary Accounting Research* and an Associate Editor of the *Journal of Accounting and Economics*, *Journal of Business Finance and Accounting*, *Australian Journal of Management*, *China Journal of Accounting Research* and *Accounting, Economics and Law*. Sudipta received his Ph.D. from the University of Rochester in 1995, and taught at Baruch College until 2001 and Emory University until 2007.

In his award-winning paper, Sudipta carefully distinguished between two types of conservatism: choice of income-decreasing accounting methods—such as accelerated depreciation—and write-downs and impairments. He argued that by recognizing bad news more quickly, the latter form—now called conditional conservatism—plays an important contracting role, which explains its survival since the early 1400s. Most importantly, Sudipta developed several new distinct measures of conditional conservatism, which have enabled subsequent researchers to test and demonstrate the pervasive usefulness of conditional conservatism.

The Distinguished Contribution to Accounting Literature Award was created to recognize accounting research of exceptional merit that has significantly impacted the discipline over a period of at least five years. More information about this award is available online at [http://aaahq.org/awards/DCAL\\_Award.htm](http://aaahq.org/awards/DCAL_Award.htm). For 2012, the AAA is honored to be able to bestow this award to Professor Basu.

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**Drake, Hill, Kim and Lyle receive  
AAA, Grant Thornton-sponsored  
2012 Doctoral Dissertation Awards for Innovation in Accounting Education**



**Sarasota, FL, October 18, 2012** — The American Accounting Association (AAA) would like to congratulate Katharine Drake, Mary Hill, Matt Lyle and Sangwan Kim as recipients of the 2012 AAA/Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education. These AAA awards, which are sponsored by Grant Thornton, were presented to each recipient in the form of a \$5,000 prize on Tuesday, August 7 at the AAA 2012 Annual Meeting held in Washington, DC.

For 2012, the committee has chosen the following four award winners:

- Katharine Drake**, Arizona State University  
*The Informational Role of Accounting for Income Taxes*
- Mary Hill**, University of Alabama  
*How the Credit Default Swap (CDS) Market Values Firm Growth Opportunities*
- Matt Lyle**, University of Toronto  
*To Determine the Effect of Firm-Level Accounting Information on Traded Assets in Large Dynamic Economies*
- Sangwan Kim**, University of North Carolina  
*Does High-Quality Financial Accounting Information Discipline the Managerial Market Timing of Seasoned Equity Offerings (SEOs) and Stock-Based Acquisitions When Equity Price is Overvalued?*



The AAA/Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education were created to encourage innovation in accounting research starting at the doctoral level. In order to be considered for the award the student must demonstrate a substantial degree of innovation relative to the current state of a given area of accounting research. More information about this award is available online at <http://aaahq.org/awards/GTDocDiss.htm>. For 2012, the American Accounting Association and Grant Thornton are very proud to give this award to Katharine Drake, Mary Hill, Matt Lyle and Sangwan Kim for their exceptional work.

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**Melendy and Weber receive  
AAA, EY-sponsored  
2012 Innovation in Accounting Education Award**



**Sarasota, FL, October 18, 2012** — The American Accounting Association (AAA) is pleased to announce that the 2012 Innovation in Accounting Education Award was given to Sara Melendy and Gary Weber for their work entitled, “The Justice for Fraud Victims Project” This AAA award, which is sponsored by the Ernst & Young Foundation, was presented to Professors Melendy and Weber in the form of a unique glass art piece and a monetary prize on Wednesday, August 8 at the 2012 AAA Annual Meeting held in Washington, DC.

**Sara Melendy** is an Associate Professor at Gonzaga University’s School of Business Administration. Her teaching responsibilities include financial accounting, managerial accounting, auditing, fraud examination and a unique forensic accounting laboratory called the Justice for Fraud Victims Project, a partnership between local and federal law enforcement, local certified fraud examiners, and Gonzaga University to provide free assistance to victims of white collar crimes. She has recently been awarded the 2010 Mark Chain/FSA Innovation in Graduate Teaching Award and the American Accounting Association Forensic and Investigative Accounting section’s 2011 Innovation in Teaching award. Sara’s research interests include corporate governance, corporate disclosure policy, and fraud prevention. Her work has been published in *Accounting Horizons*, *Accounting Perspectives*, and *Fraud Magazine*. Sara earned her PhD at the State University of New York at Buffalo. She is also a CPA in New York and Washington and a CFE.

**Gary Weber** is an Associate Professor of Accounting at Gonzaga University’s School of Business Administration where he also serves as the Coordinator of Accounting Programs and the Director of the Masters of Accounting Program. His teaching responsibilities include Taxation and Financial Accounting. He has recently been awarded the 2010 Mark Chain/FSA Innovation in Graduate Teaching Award and the American Accounting Association Forensic and Investigative Accounting section’s 2011 Innovation in Teaching award. Gary’s research interests include tax policy and financial planning. Gary’s work has been published in the *Journal of the American Taxation Association*, *Personal Financial Planning Monthly*, and *Fraud Magazine*. He earned his PhD at Arizona State University.

The annual Innovation in Accounting Education Award is intended to encourage innovation and improvement in accounting education, and submissions are judged by their innovation, demonstrated educational benefits, and adaptability by other academic institutions or to other situations. More information about this award is available online at <http://aaahq.org/awards/award6.htm>. For 2012, the American Accounting Association and the Ernst & Young Foundation are very pleased to give this award to Sara Melendy and Gary Weber.

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**Pickerd, Stephens, Summers, and Wood receive  
2012 *Issues in Accounting Education* Best Paper Award**



**Sarasota, FL, October 18, 2012** – The American Accounting Association (AAA) is pleased to congratulate Jeffrey Pickerd, Nathaniel Stephens, Scott Summers, and David Wood as recipients of the *Issues in Accounting Education* Best Paper Award for their paper, “Individual Accounting Faculty Research Rankings by Topical Area and Methodology.” This AAA award was presented to Mr. Pickerd and Professors Stephens, Summers and Wood in the form of a unique glass art piece and a \$2,500 prize on Wednesday, August 8 at the 2012 AAA Annual Meeting held in Washington, DC.

**Jeffrey Pickerd** is currently a Ph.D. student at the University of Massachusetts. He completed his Bachelor of Science and Master of Accountancy at Brigham Young University (2011). He is an Illinois CPA and has a variety of research interests.

**Nathaniel Stephens** is an Assistant Professor of Accounting at Utah State University’s Jon M. Huntsman School of Business where he teaches auditing. He completed his B.S. and MAcc degrees at Brigham Young University and his Ph.D. at The University of Arizona. His research focuses on the audit of internal control, internal auditing, the impact of external auditors on the capital markets, and audit quality. His research has been published in *Accounting Horizons*, *Current Issues in Auditing* and the *Journal of Money Laundering Control*. He is married to Kristie Babcock and they have four children.

**Scott Summers** is a professor in the School of Accountancy at Brigham Young University. His focus is on databases and control within accounting information systems. Scott has served in many positions within the Information Systems section of the AAA, including president. He has also served in many positions within the Information Systems Audit and Control Association including 3 years as the chair of the association’s academic relations committee. Scott received his Ph.D. from Texas A&M University. He has published in a number of journals, including *Accounting Horizons*, *The Accounting Review*, and *Behavioral Research in Accounting*. He is married to Kelly Youngman and they are the parents of eight children.

**David Wood** currently works as an assistant professor in the Marriott School of Management at Brigham Young University. David completed his Ph.D. at the Kelley School of Business at Indiana University. He received B.S. and MAcc degrees at Brigham Young University and a

Masters of Business at Indiana University. David has published articles in many journals, including *Accounting Horizons*, and *The Accounting Review*. His research has won the following best paper awards: the 2007 and 2011 *Issues in Accounting Education* Best Paper Award and the 2009-2010 Glen McLaughlin Prize for Research in Accounting Ethics from the University of Oklahoma. He is married to the former Cindy Lunt, and they have four children, Jessica, Bryan, Derek, and Emily.

The *Issues in Accounting Education* Best Paper Award is presented to the best paper published each calendar year. The award winner is selected by online voting open to all *Issues in Accounting Education* subscribing members of the AAA. More information about his award is available online at [http://aaahq.org/awards/AH\\_ISSBestPaper.htm](http://aaahq.org/awards/AH_ISSBestPaper.htm). For 2012, the American Accounting Association is honored to be able to bestow this award on Mr. Pickerd and Professors Stephens, Summers, and Wood.

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### Barth, Landsman and Lang receive AAA 2012 Notable Contributions to Accounting Literature Award



**Sarasota, FL, October 18, 2012** -- The American Accounting Association (AAA) would like to congratulate Mary E. Barth, Wayne R. Landsman, and Mark H. Lang, recipients of the Notable Contributions to Accounting Literature Award for their work entitled, "International Accounting Standards and Accounting Quality." This AAA award, which is sponsored by the American Institute of Certified Public Accountants (AICPA), was presented in the form of a unique glass art piece for each recipient and a \$2,500 prize on Tuesday, August 7 at the 2012 AAA Annual Meeting held in Washington, DC.

**Mary E. Barth** is the Joan E. Horngren Professor of Accounting at Stanford University, Graduate School of Business. Professor Barth served on the International Accounting Standards Board and was its Academic Advisor, Associate Professor at Harvard Business School, and an Arthur Andersen & Co audit partner. Professor Barth's research won the Competitive Manuscript Award and, twice each, the Wildman Medal Award and Best Paper Award of the Financial Accounting and Reporting Section. She is AAA President-Elect and received the Outstanding International Accounting Educator Award of the International Section. She is an Editor of *Management Science*, was Associate Editor of *The Accounting Review*, and serves on several editorial boards. Professor Barth received the GSB's MBA Distinguished Teaching and PhD Faculty Distinguished Service Awards, and was Senior Associate Dean for Academic Affairs. Professor Barth holds a BA (Cornell University), an MBA (Boston University), a PhD (Stanford University), and a DSc(HC) (Lancaster University).

**Wayne R. Landsman** is the KPMG Distinguished Professor of Accounting and Associate Dean of the PhD Program at the Kenan-Flagler Business School, UNC-Chapel Hill. His research on accounting information and capital price formation includes international accounting, pensions, employee stock options, asset securitizations, and fair value accounting. He has published over 60 articles in leading scholarly and professional journals including *Journal of Accounting Research*, *The Accounting Review*, and *Journal of Accounting and Economics*. He has served on many editorial boards, including *The Accounting Review*, *Contemporary Accounting*

Research, and *Management Science*. He has also served as president of the AAA's Financial Accounting and Reporting Section, and on the FASB's Financial Accounting Standards Advisory Council.

**Mark H. Lang** is the Thomas Hudson/Deloitte Distinguished Professor. His research interests include international accounting and stock market valuation; voluntary disclosure; employee stock options; and multinational tax strategy. His recent research has focused on determinants and consequences of accounting quality and transparency internationally. He has served on the FASB's Financial Accounting Standards Advisory Committee, the IASB's Share-Based Payment Advisory Group, the AICPA's Blockage Factor Task Force and the AAA's Financial Advisory Committee. His research has appeared in a variety of journals, including the *Journal of Accounting Research*, *The Accounting Review*, and *Journal of Accounting and Economics*. He has served on many editorial boards, including *Journal of Accounting Research*, *Journal of Accounting and Economics*, and *The Accounting Review*.

The Notable Contributions to Accounting Literature Award is given annually to that work which has withstood a rigorous process of screening and scrutiny based on certain criteria, such as originality, breadth of potential interest, soundness of methodology, and potential impact on accounting education. More information about this award is available online at <http://aaahq.org/awards/nominat3.htm>. For 2012, the American Accounting Association and the American Institute of Certified Public Accountants are very pleased to give this award to Mary E. Barth, Wayne R. Landsman, and Mark H. Lang.

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**Susan F. Haka and Terry Shevlin receive  
AAA, PricewaterhouseCoopers Foundation-sponsored  
2012 Outstanding Accounting Educator Award**



**Sarasota, FL, October 18, 2012** — The American Accounting Association (AAA) is very pleased to congratulate Susan F. Haka and Terry Shevlin, recipients of the Outstanding Accounting Educator Award. This AAA award, which is sponsored by the PricewaterhouseCoopers Foundation, was presented to Professors Haka and Shevlin in the form of a unique glass art piece, a citation, and a \$2,500 prize for each recipient. There is also an additional \$2,500 donation given to the AAA on behalf of each recipient which will be used according to both Professor Haka's and Professor Shevlin's wishes. This award was presented to Professor Haka on Tuesday, August 7 and to Professor Shevlin on Wednesday, August 8 at the 2012 AAA Annual Meeting held in Washington, DC.

**Susan F. Haka** holds a B.S. degree (mathematics) from Western Illinois University, M.A. (mathematics) and M.S. (accounting) degrees from University of Illinois and a Ph.D. from the University of Kansas. She is EY Professor of Accounting in the Eli Broad College of Business at



Michigan State University where she has been a member of the faculty for 31 years. Sue has served as the president of the American Accounting Association, VP of Finance, chair of the Audit Committee, and President of the Management Accounting Section. Currently, Sue is the AAA representative on the International Accounting Education Standards Board Advisory Group. Sue has been the editor or associate editor of several journals including *Behavioral Research in Accounting*, *Contemporary Accounting Research*, *Management Accounting Research*, *Accounting Horizons*, and *The International Journal of Accounting*.

At Michigan State, Professor Haka served as Director of Doctoral Studies, Department of Accounting Chairperson, and currently serves as Senior Associate Dean for the Broad College of Business. Her teaching and research focus is management and international accounting. In addition to teaching at Michigan State, Sue taught at University of Technology Sydney in Australia and University of Glasgow in Scotland and has guest lectured at universities around the world including University of Melbourne, Monash University, Beijing University of Finance and Economics, Hunan University, Oxford University, University of Manitoba, and others.

Professor Haka is the author of two books and over thirty articles. She has been a member of over twenty doctoral student dissertation committees, chairing twelve. Professor Haka has been awarded the highest honor bestowed on faculty by Michigan State University, the Distinguished Faculty Award.



**Terry Shevlin** holds the Paul Pigott-PACCAR Professorship in Business Administration at the University of Washington, Foster School of Business. He is joining the Paul Merage School of Business at the University of California-Irvine July 2012. He received his Ph.D. from Stanford University in 1986. He has won the AAA Manuscript Award twice and the ATA Tax Manuscript Award three times. He was the recipient of the 2005 American Taxation Association Ray M. Sommerfeld Outstanding Tax Educator Award. He has served on several AAA Committees including the Doctoral Consortium Committee, and the Selection Committees of the AAA Notable Contribution Award, the AAA Competitive MS award, and the D&T Wildman Award. He was editor of the *Journal of the American Taxation Association*, 1996-1999, senior editor of *The Accounting Review*, 2002-2005, and co-editor of *Accounting Horizons*, 2009-2012. He was the 2007-2008 President of the American Taxation Association.

The general criteria for the Outstanding Accounting Educator Award are based on contributions to accounting education from scholarly endeavors in teaching and research over a sustained period of time. More information about this award is available online at <http://aaahq.org/awards/nominat4.htm>. For 2012, the American Accounting Association and the PricewaterhouseCoopers Foundation are very pleased to give this award to Susan F. Haka and Terry Shevlin.

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**Susan F. Haka and Thomas W. Lin receive  
2012 AAA Outstanding Service Award**



**Sarasota, FL, October 18, 2012** — The American Accounting Association (AAA) is very proud to congratulate Susan F. Haka and Thomas Lin as recipients of the 2012 AAA Outstanding Service Award. This AAA award, which may be awarded at any time by the Board of Directors, was presented in the form of unique glass art pieces to Professor Haka on Tuesday, August 7 and to Professor Lin on Wednesday, August 8 at the 2012 AAA Annual Meeting held in Washington, DC

**Susan F. Haka** holds a B.S. degree (mathematics) from Western Illinois University, M.A. (mathematics) and M.S. (accounting) degrees from University of Illinois and a Ph.D. from the University of Kansas. She is EY Professor of Accounting in the Eli Broad College of Business at Michigan State University where she has been a member of the faculty for 31 years. Sue has served as the president of the American Accounting Association, VP of Finance, chair of the Audit Committee, and President of the Management Accounting Section. Currently, Sue is the AAA representative on the International Accounting Education Standards Board Advisory Group. Sue has been the editor or associate editor of several journals including *Behavioral Research in Accounting*, *Contemporary Accounting Research*, *Management Accounting Research*, *Accounting Horizons*, and *The International Journal of Accounting*.

At Michigan State, Professor Haka served as Director of Doctoral Studies, Department of Accounting Chairperson, and currently serves as Senior Associate Dean for the Broad College of Business. Her teaching and research focus is management and international accounting. In addition to teaching at Michigan State, Sue taught at University of Technology Sydney in Australia and University of Glasgow in Scotland and has guest lectured at universities around the world including University of Melbourne, Monash University, Beijing University of Finance and Economics, Hunan University, Oxford University, University of Manitoba, and others.

Professor Haka is the author of two books and over thirty articles. She has been a member of over twenty doctoral student dissertation committees, chairing twelve. Professor Haka has also served as a member of the board of directors for Simpson Industries (publicly traded mid-cap), Urban Options (not-for-profit), and Mid-Michigan Easter Seals (not-for-profit). She has provided consulting to numerous organizations. Professor Haka has been awarded the highest honor bestowed on faculty by Michigan State University, the Distinguished Faculty Award.



**Thomas W. Lin** is a Professor of Accounting at the Leventhal School of Accounting, University of Southern California. Tom is known for his extraordinary work over many years in building deep links between the AAA, its members, and Chinese accounting professors in USA and in China. Tom established the Chinese Accounting Professors Association of North America in 1976. In 1995, he helped to establish the Chinese Accounting Professors Association (CAPA) in China. He has been the vital link between AAA and CAPA by inviting one or two AAA Presidents, President-Elects, Immediate Past-Presidents or outstanding accounting researchers to serve as the CAPA's Annual Conference keynote speakers. Later CAPA merged with the Accounting Society of China (ASC). In 2008, Tom helped to have a MOU between AAA and ASC to develop academic exchange and cooperation in teaching and research. He has been instrumental in so many ways in helping AAA and his work has had a lasting impact on the profession.

The Outstanding Service Award recognizes outstanding services to the Association other than educational and research contributions. The prestigious award is intended only for rare events or milestones achieved. More information about this award is available online at <http://aaahq.org/awards/award7.htm>. For 2012, the American Accounting Association is extremely pleased to be able to bestow this award on Susan F. Haka and Thomas W. Lin in honor of their dedicated service to the education and practice of accounting.

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**Bedard and Graham receive  
AAA, Deloitte Foundation-sponsored  
2012 Wildman Medal Award**



**Sarasota, FL, October 18, 2012** — The American Accounting Association (AAA) would like to congratulate Jean C. Bedard and Lynford Graham, recipients of the AAA/Deloitte Wildman Medal Award, for their paper, "Detection and Severity Classifications of Sarbanes-Oxley Section 404 Internal Control Deficiencies" published in the May 2011 issue of *The Accounting Review*. This AAA award, which is sponsored by the Deloitte Foundation, was presented to the paper's authors in the form of a medal and a monetary prize on Tuesday, August 7 at the 2012 AAA Annual Meeting held in Washington, DC.

**Jean C. Bedard** is the Timothy B. Harbert Professor of Accountancy at Bentley University. She is also a Professorial Visiting Fellow at the University of New South Wales, and an Extramural Fellow at Maastricht University. Professor Bedard has published extensively on topics such as analytical procedures, risk assessment, audit planning, internal control assessment, client portfolio management, and the effects of using information technology in the audit process. She was Vice President-Publications of the American Accounting Association (AAA) in 2009-2011, and has also served the AAA's Auditing Section as President, Secretary and Historian. Other service activities for the AAA include chairing the Deloitte Wildman Award Committee, and serving on the Nominations and Publications Committees. Professor Bedard was given the Auditing Section's Outstanding Auditing Educator Award in 2012. Her work experience outside academia includes public accounting and management of public health services.

**Lynford Graham** is Visiting Professor and Executive in Residence at Bentley University. He is a former partner of BDO USA and Coopers & Lybrand, and served as a member of the AICPA Auditing Standards Board. He chairs and has recently updated the AICPA Audit Guides on Risk Assessment and Audit Sampling. He is the Editor of the 12th Edition of the Wiley's *Accountant's Handbook* and an author of two books on Internal Controls. He holds a PhD and MBA from the Wharton School at the University of Pennsylvania and is a CPA and a Certified Fraud Examiner. He has published numerous articles in refereed academic and practice journals on audit risk, expert systems, internal controls, information systems, audit judgment and sampling. In 2002, he was awarded the Distinguished Service award from the AAA Auditing Section.

The Wildman Medal Award was founded in 1978 to commemorate John Wildman and to encourage research relevant to the professional practice of accounting to which much of Mr. Wildman's life was devoted. More information about this award is available online at <http://aaahq.org/awards/award1.htm>. For 2012, the AAA and the Deloitte Foundation are honored to be able to bestow this award to Professors Bedard and Graham.

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