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## Press Release for the 2013 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.

### Samuel Ranzilla, Robert Chevalier, George Herrmann, Steven M. Glover and Douglas F. Prawitt receive AAA/Deloitte Foundation 2013 Wildman Medal Award



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### Granja and Griffith receive AAA/Grant Thornton 2013 Doctoral Dissertation Award for Innovation in Accounting Education

**Sarasota, FL, September 9, 2013** —The American Accounting Association (AAA) would like to congratulate Joao Granja and Emily Griffith as recipients of the 2013 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 6 at the 2013 Annual Meeting held in Anaheim, California.



For 2013, the committee has chosen the following two award winners:

**Joao Granja**, University of Chicago  
*Disclosure Regulation in the Commercial Banking Industry: Lessons from the National Banking Era*

**Emily Griffith**, University of Georgia  
*The Effects of Specialists' Involvement in Auditing Fair Values*

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 2013, the American Accounting Association and Grant Thornton are very proud to give this award to Joao Granja and Emily Griffith for their exceptional work.

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### **Anderson, Christ, Johnstone and Rittenberg receive AAA 2013 Accounting Horizons Best Paper Award**

**Sarasota, FL, September 9, 2013** — The American Accounting Association (AAA) would like to congratulate Urton L. Anderson, Margaret H. Christ, Karla M. Johnstone and Larry E. Rittenberg as recipients of the *Accounting Horizons* Best Paper Award for their article, "A Post-SOX Examination of Factors Associated with the Size of Internal Audit Functions." This AAA award was presented to Professors Anderson, Christ, Johnstone and Rittenberg in the form of a unique glass art piece and a \$2,500 prize on Wednesday, August 7 at the 2013 AAA Annual Meeting held in Anaheim, California.



**Urton Anderson** recently joined the Von Allmen School of Accountancy at the University of Kentucky. Prior to that, he was a member of the accounting faculty at the McCombs School of Business at the University of Texas at Austin, where over his 29 years on the faculty he has served as Department Chair and Associate Dean for Undergraduate Programs. Urton received his Ph. D from the University of Minnesota in 1985. His research has addressed various issues in internal and external auditing - particularly corporate governance, compliance, enterprise risk management and internal control. He has written four books, several of which have been translated into French, Spanish, Chinese, and Japanese. In 1997 he was named Leon R. Radde Educator of the Year Award by the IIA. In 2006, the IIA again recognized his outstanding contributions by giving him The Bradford Cadmus Memorial Award. He currently serves as the Chair of the IIA's Committee of Research and Education and serves on the Board of Directors for the Society of Corporate Compliance and Ethics/Health Care Compliance Association.

**Margaret H. Christ** is an assistant professor in the J. M. Tull School of Accounting at the University of Georgia where she teaches accounting information systems. Margaret received her PhD from the University of Texas at Austin in 2008. Her research focuses on control systems, and includes examinations of the effects of formal controls on employee behavior, the implementation of control systems in inter-organizational collaborations, and internal audit practices. She has published research in leading journals, including *The Accounting Review*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, and *Accounting Horizons*.

**Karla Johnstone** holds the EY Professorship in Accounting at the University of Wisconsin – Madison. Karla received her PhD from the University of Connecticut in 1997. Her research emphasizes auditor decision making, and includes auditors' client acceptance and continuance decisions and how fraud risk and fraud brainstorming affect audit planning and audit fees. She has published over 40 papers, including *Journal of Accounting Research*, *The Accounting Review*, and *Auditing: A Journal of Practice & Theory*. Karla is currently on the editorial boards of several journals, including *The Accounting Review*, *Current Issues in Auditing*, and *Auditing: A Journal of Practice & Theory*.

**Larry Rittenberg** has been Professor Emeritus at the University of Wisconsin since August 2011. He was the EY Professor of Accounting & Information Systems at the University of Wisconsin until his retirement in August 2011. Dr. Rittenberg has been on the faculty at the University since 1976 and served as the chair of the accounting department for 11 years. Dr. Rittenberg continues to teach auditing, enterprise risk management, governance and control. He has served in leadership positions across a number of professional organizations, including the American Institute of CPAs, the Institute of Internal Auditors (IIA), and the American Accounting Association (AAA), where he served as VP of Finance and established the first audit committee within the AAA.

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 2013, the American Accounting Association is honored to be able to bestow this award Professors Anderson, Christ, Johnstone and Rittenberg.

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### Friedman receives AAA 2013 Competitive Manuscript Award

**Sarasota, FL, September 9, 2013** — The American Accounting Association (AAA) would like to congratulate Henry Friedman as recipient of the Competitive Manuscript Award for his manuscript, "CEO-CFO Interactions and the Multipurpose Reporting System." This AAA award was presented to Professor Friedman in the form of a unique glass art piece on Tuesday, August 6 at the AAA 2013 Annual Meeting held in Anaheim, California.



**Henry Friedman** is an Assistant Professor at the UCLA Anderson School of Management where he teaches the core financial accounting course. Before starting at UCLA, he earned his PhD at the Wharton School of the University of Pennsylvania, where he taught managerial accounting and was a graduate fellow for the Innovation and Technology Management course. In addition to the PhD, he has a Master of Arts in Accounting, a Bachelors of Science in Materials Science and Engineering and a Bachelors of Science in Economics, all from the University of Pennsylvania. Friedman's research interests relate broadly to how information is produced and used in firms and capital markets, involving issues related to incentive provision, price formation, managerial expropriation, and investor beliefs.

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 2013, the American Accounting Association is very proud to give this award to Henry Friedman for his exceptional work.

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**Sugata Roychowdhury receives AAA  
2013 Distinguished Contribution to Accounting Literature Award**

**Sarasota, FL, September 9, 2013** — The American Accounting Association (AAA) is pleased to announce that the 2013 Distinguished Contribution to Accounting Literature Award was given to Sugata Roychowdhury for his work entitled "Earnings Management Through Real Activities Manipulation." This AAA award was presented to Professor Roychowdhury in the form of a unique glass art piece and a monetary prize on Tuesday, August 6 at the 2013 AAA Annual Meeting held in Anaheim, California.



**Sugata Roychowdhury** is an Associate Professor of Accounting in the Carroll School of Management at Boston College. His research focuses on the influence of managers' incentives on their reporting and disclosure choices, with a special focus on the roles of capital markets and contractual efficiency. His most recent research focuses on the interaction between voluntary and mandatory disclosures, the implications of financial market developments and regulatory guidelines for managers' reporting choices, and the real consequences of these choices. His work has been published in leading academic journals, including *Journal of Accounting & Economics*, *Journal of Accounting Research* and *The Accounting Review*.

Professor Roychowdhury teaches "Management Accounting" to undergraduates and "Directed Research in Empirical Financial Accounting" to Ph.D. students. Prior to joining Boston College, he spent seven years at the Sloan School of Management at MIT, where he was awarded the Theodore T. Miller (1922) Career Development Chair for research and was a multiple recipient of the Excellence in Teaching Award.

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 2013, the AAA is honored to be able to bestow this award to Professor Roychowdhury.

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**Hoyle receives AAA, Ernst & Young Foundation-sponsored  
2013 Innovation in Accounting Education Award**

**Sarasota, FL, September 9, 2013** —The American Accounting Association (AAA) is pleased to announce that the 2013 Innovation in Accounting Education Award was given to Joe Hoyle for

his blog entitled, "Joe Hoyle: Teaching – Getting the Most From Your Students." This AAA award, which is sponsored by the Ernst & Young Foundation, was presented to Professor Hoyle in the form of a unique glass art piece and a monetary prize on Tuesday, August 6 at the 2013 AAA Annual Meeting held in Anaheim, California.



**Joe Hoyle** is an associate professor of accounting at the Robins School of Business at the University of Richmond. He recently completed his 42nd year as a college teacher. In 2007, he was named the Virginia Professor of the Year by the Council for the Advancement and Support of Education. Hoyle has been named a distinguished educator at Richmond on five different occasions. He is a coauthor (with Tom Schaefer and Tim Douplik) of *Advanced Accounting*, published by McGraw-Hill and soon to be released in its 12th edition. He is a coauthor (with C. J. Skender) of *Financial Accounting*, published by FlatWorldKnowledge and in its second edition. Hoyle has written approximately 170 essays for his teaching blog "Getting the Most from Your Students" which has had over 86,000 pageviews. He has given presentations in eight different states on becoming a better teacher. He is co-founder and president of <http://www.cpareviewforfree.com>.

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 2013, the American Accounting Association and the Ernst & Young Foundation are very pleased to give this award to Joe Hoyle.

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### **Glover, Prawitt, Summers and Wood; and Waymire receive AAA 2013 Issues in Accounting Education Best Paper Award**

**Sarasota, FL, September 9, 2013** – The American Accounting Association (AAA) is pleased to congratulate Steven M. Glover, Douglas F. Prawitt, Scott L. Summers and David Wood as co-recipients of the *Issues in Accounting Education Best Paper Award* for their paper, "Publication Benchmarking Data Based on Faculty Promoted at the Top 75 U.S. Accounting Research Institutions;" and Gregory Waymire for this paper entitled "Seeds of Innovation in Accounting Scholarship." This AAA award was presented to the authors in the form of a unique glass art piece and a \$2,500 prize on Wednesday, August 7 at the 2013 AAA Annual Meeting held in Anaheim, California.



**Steven M. Glover**, Ph.D., CPA, is the Mary & Ellis Professor and Associate Dean of the Marriott School of Management at Brigham Young University and is the former Director of the School of Accountancy. He teaches undergraduate and graduate accounting courses and a judgment and decision-making course in the Executive M.B.A. program. Steve consults with public accounting firms, has served on AICPA task forces and in various capacities for the AAA including President of the Auditing Section. Steve has received several teaching and research awards. His research has been published in a number of journals and he has co-authored several books.

**Douglas Prawitt** earned his Ph.D. at the University of Arizona and is the Glen Ardis Professor of Accountancy at BYU. He teaches auditing and professional judgment in BYU's graduate accounting and MBA programs. He founded and leads BYU's Accounting Ph.D. Prep program and has served on the AICPA's Auditing Standards Board, where he focused on internal control, auditor reporting, analytical procedures, and audit sampling. He currently serves on the COSO Board. Doug's research has been published in many journals, including *The Accounting Review*, *Contemporary Accounting Research*, and *Auditing: A Journal of Practice & Theory*. He has also coauthored two leading auditing textbooks. Doug has won several research and teaching awards, including BYU's Award for Distinction in Graduate Education in 2006.

**Scott Summers** is a professor in the School of Accountancy at Brigham Young University. 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*.

**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 several best paper awards.

**Gregory Waymire** is the Asa Griggs Candler Professor of Accounting at the Goizueta Business School at Emory University. He received a bachelor's degree with honors from Indiana University (1978) and a MBA (1980) and Ph.D. (1984) from the University of Chicago. He has been a member of the Goizueta faculty since 1990. His recent research investigates the economic function of basic accounting technologies such as recordkeeping, the relation between accounting principles and the brain's evaluation of exchange, and the spontaneous emergence of norms in accounting practice. His research has been published in many journals, including the *Journal of Accounting Research*, *The Accounting Review* and *Proceedings of the National Academy of Sciences*, among others.

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 2013, the American

Accounting Association is honored to be able to bestow this award on Professors Glover, Prawitt, Summers, Wood and Waymire.

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### Dennis R. Reigle and Doyle Z. Williams receive AAA 2013 Lifetime Service Award

**Sarasota, FL, September 9, 2013** —The American Accounting Association (AAA) is very proud to congratulate Dennis R. Reigle and Doyle Z. Williams as recipients of the inaugural AAA Lifetime 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 Mr. Reigle and to Professor Williams on Wednesday, August 7 at the 2013 AAA Annual Meeting held in Anaheim, California.



**Dennis R. Reigle** is retired Managing Partner of Arthur Andersen LLP. At Andersen his responsibilities included Partner Matters, the Investment Committee, the Andersen Foundation, Human Resources, and Recruiting/University Relations. Following his retirement he joined the American Institute of CPAs as Director of Academic and Career Development. During his tenure at AICPA he was a founding sponsor of the Pathways Commission, an Advisory Committee member for the Accounting Doctoral Scholars Program, and a Board Member of the International Accounting Education Standards Board. Denny has a long record of participation in AAA activities, having served on the Executive Committee, as facilitator for AAA strategic planning, and as host and committee member for the AAA New Faculty Consortium at St. Charles for 12 years. Other activities and honors include Board Chair for GMAC (GMAT test), Board Chair for the PhD Project, President of Beta Alpha Psi (and President's Award winner), Board Chair of AIESEC U.S, and a four term Trustee of the Woodrow Wilson National Fellowship Foundation. He was twice honored by the Federation of Schools of Accountancy and Practitioner of the Year, and was the first corporate member inducted into the National Association of Colleges and Employers Academy of Fellows. Denny has a liberal arts degree from the University of Cincinnati and an MBA from the Harvard Graduate School of Business.





**Doyle Z. Williams'** career has been one of program building and professional service. He served as Coordinator for the Area of Accounting at Texas Tech University, Chair of the Department of Accounting at the University of Southern California (USC), and Founding Dean of the School of Accounting at USC, followed by two years as Interim Dean of the USC School of business. He served as Dean of the College of Business, which became the Walton College of Business under his deanship, at the University of Arkansas. Later, he served as Senior Scholar in accounting at Kennesaw State University. His 192 professional offices and leadership service appointments include serving as President of the AAA, Chair of AACSB International, Chairman of the Education Change Commission, and Executive Director of the Accounting Doctoral Scholars Program. He also served on the Board of Directors of the American Institute of CPAs. He authored or co-authored forty-nine articles and several monographs and has contributed to over ten books. His 42 awards and recognitions include the AICPA's Gold Medal Award, the AAA's Outstanding Accounting Educator Award, induction into Louisiana State University's College of Business Hall of Distinction, Texas Tech University's Life-time Achievement in Accounting Education Award, and the Hall of Distinction Award (Long Purple Line) from Northwestern State University. In 2012, he was named to the *Journal of Accountancy's* "125 People of Impact in Accounting Since 1887." He holds a B.S. degree in Accounting from Northwestern State University of Louisiana, (1960), and M.S. (1962) and Ph.D. (1965) degrees in accounting from Louisiana State University.

The Lifetime Service Award recognizes service contributions to accounting education over a sustained period of time through service to the AAA, service with the education efforts in the profession through involvement with the AICPA, IMA, and other accounting professional organizations, and service with the education efforts of public accounting firms, corporations, and not-for-profit organizations. More information about this award is available at <http://aaahq.org/awards/LifetimeService.htm>. For 2013, the American Accounting Association is extremely pleased to be able to bestow this award on Dennis R. Reigle and Doyle Z. Williams in honor of their dedicated service to the education and practice of accounting.

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### **Hennes, Leone and Miller receive AAA 2013 Notable Contributions to Accounting Literature Award**

**Sarasota, FL, September 9, 2013** — The American Accounting Association (AAA) would like to congratulate Karen M. Hennes, Andrew J. Leone and Brian P. Miller, recipients of the Notable Contributions to Accounting Literature Award, for their work entitled, "The Importance of Distinguishing Errors from Irregularities in Restatement Research: The Case of Restatements and CEO/CFO Turnover." 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 and a \$2,500 prize on Tuesday, August 6 at the 2013 AAA Annual Meeting held in Anaheim, California.



**Karen M. Hennes** is an assistant professor at the Steed School of Accounting at the University of Oklahoma. She received her BS in Accounting from Iowa State University and completed her PhD at Pennsylvania State University. She currently teaches intermediate financial accounting, and her research focuses on the causes and consequences of financial reporting choices.

**Andrew J. Leone** is Vice Dean of Faculty and Arthur P. Metzger Professor of Accounting at the University of Miami. Professor Leone is interested in economics-based empirical research on the interplay between management incentives, accounting choice, and capital markets. In addition to broad-based research in these areas, professor Leone has also conducted research focused on healthcare organizations. He received his PhD from the University of Pittsburgh in 1997.

**Brian P. Miller** is an assistant professor at the Kelley School of Business at Indiana University. His research spans two broad areas of interest: corporate governance and the acquisition and dissemination of information in capital markets. His research on corporate governance has considered the use of uncontested director elections to measure investor perceptions of board performance, as well as, the impact of restatements on both executive and auditor tenure decisions. His research on the acquisition and dissemination of information has examined the impact of increased disclosure on small and large investors, the effects of newly mandated disclosure technology on investors trading behavior, and the impact of new accounting regulations on macro debt and equity investment flows. Professor Miller received his PhD from The Pennsylvania State University in 2008.

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 2013, the American Accounting Association and the American Institute of Certified Public Accountants are very pleased to give this award to Karen M. Hennes, Andrew J. Leone, and Brian P. Miller.

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**Shyam Sunder and Miklos A. Vasarhelyi receive  
AAA, PricewaterhouseCoopers Foundation-sponsored  
2013 Outstanding Accounting Educator Award**

**Sarasota, FL, September 9, 2013** — The American Accounting Association (AAA) is very pleased to congratulate Shyam Sunder and Miklos A. Vasarhelyi, recipients of the Outstanding Accounting Educator Award. This AAA award, which is sponsored by the PricewaterhouseCoopers Foundation, was presented to Professors Sunder and Vasarhelyi 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 Sunder's and Professor Vasarhelyi's wishes. This award was presented on Monday, August 5 at the 2013 AAA Annual Meeting held in Anaheim, California.



**Miklos A. Vasarhelyi** is the KPMG Distinguished Professor of Accounting Information Systems and serves as Director of the Rutgers Accounting Research Center (RARC) & Continuous Auditing & Reporting Lab (CAR Lab). He received his MBA from Massachusetts Institute of Technology. He is credited with developing the original continuous audit application and is the leading researcher in this field. He also serves as a technology consultant for AT&T Laboratories. He received his Ph.D. in Management Information Systems from UCLA and has published more than 200 journal articles, 20 books, and directed over 30 Ph.D. theses. He is the editor of the *Artificial Intelligence in Accounting and Auditing* series and the *Journal of Information Systems*. He has also taught executive programs on electronic commerce to many large international organizations, including GE, J&J, Eli Lilly, Siemens, Chase Bank, and AT&T.



**Shyam Sunder** is the James L. Frank Professor of Accounting, Economics, and Finance at the Yale School of Management, Professor in the Department of Economics, and Fellow of the Whitney Humanities Center. He is a world-renowned accounting theorist and experimental economist. His research contributions include financial reporting, dissemination of information in security markets, statistical theory of valuation and design of electronic markets. He is a pioneer in the fields of experimental finance and experimental macroeconomics. Dr. Sunder has won many awards for his research that includes six books and about 200 articles in the leading journals of accounting, economics and finance, as well as in popular media. His current research includes the problem of structuring US and international accounting and auditing institutions to obtain a judicious and efficient balance between regulatory oversight and market competition, the state of higher education in India, and a better understanding of how people make choices under uncertainty. He was educated at IIT Kharagpur, Indian Railways School of Mechanical & Electrical Engineering at Jamalpur, and Carnegie Mellon University. He previously served on the faculties of the University of Chicago, IIM Ahmedabad, California Institute of Technology,

University of Minnesota, and Carnegie Mellon University. He is a past president of the AAA, former Director of Millstein Center for Corporate Governance and Performance at Yale, Honorary Research Director of Great Lakes Institute of Management in Chennai, Fellow of the Bruce Initiative at the University of California at Santa Cruz, and Distinguished Fellow of Center for Study of Science and Technology Policy in Bengaluru.

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 2013, the American Accounting Association and the PricewaterhouseCoopers Foundation are very pleased to give this award to Shyam Sunder and Miklos A. Vasarhelyi.

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### **Bruce K. Behn and Bernard J. Milano receive AAA 2013 Outstanding Service Award**

**Sarasota, FL, September 9, 2013** —The American Accounting Association (AAA) is very proud to congratulate Bruce K. Behn and Bernard J. Milano as recipients of the 2013 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 Dr. Behn on Tuesday, August 6 and to Mr. Milano on Wednesday, August 7 at the 2013 AAA Annual Meeting held in Anaheim, California.



**Bruce K. Behn**, Ph.D., CPA is the department head of the Accounting and Information Management Department, Deloitte LLP Professor and CBER faculty fellow at The University of Tennessee (UT). He joined the faculty in 1994 after completing his doctorate at Arizona State University. Dr. Behn has a MBA from Arizona State University and a bachelor's degree from the University of Wisconsin-Madison. He has published articles in *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research* and a number of other journals and has served as the co-editor for the *Journal of International Accounting Research* and the associate editor of *Issues in Accounting Education*. Dr. Behn recently chaired the Pathways Commission and is a past Vice-President of the American Accounting Association (AAA), past President of the International Accounting Section (AAA) and the Federation of Schools of Accountancy (FSA) and past chair of the AICPA's Pre-certification Education Executive Committee. He has also been the recipient of a number of teaching awards including the AAA's Innovation in Accounting Education award, UT's Alumni Outstanding Teaching award, and the Tennessee Society of CPAs Outstanding Educator of the Year.



**Bernard J. Milano**, CPA, is president and a trustee of the KPMG Foundation and the KPMG Disaster Relief Fund. He is also President and a member of the Board of The PhD Project, a program that has helped quadruple the number of minority business faculty. Mr. Milano graduated from Temple University and started his career with KPMG in the audit practice of the Philadelphia office. Prior to his current roles he held positions of National Partner in Charge of Recruiting and National Partner in Charge of Human Resources.

Mr. Milano has received numerous awards for his roles in business higher education, especially as they related to diversity. In Accounting specifically, he is recipient of the AAA Auditing Section Award of Merit and received the Practitioner Service Award from the Federation of Schools of Accounting twice. He was named the Beta Alpha Psi National Accountant of the Year in 1995 and served as their national president 1999-2000. Mr. Milano served the American Accounting Association as Vice President and member of the Executive Committee; member and Chairman of the Finance Committee; Vice President of the Practice, Teaching Learning & Curriculum Section.

His passion and commitment to accounting education includes his work with the AAA, which involved support of doctoral education, creative initiatives in tax and audit research, engagement in leadership efforts on committees, support for AAA Sections and Regions, and involvement in the Pathways Commission. His support of the accounting community further extends to efforts such as establishing The PhD Project, an award-winning program to diversify corporate America, his leadership in Beta Alpha Psi and The Association to Advance Collegiate Schools of Business (AACSB), and recognizing and sustaining faculty, students and leaders of Historically Black Colleges and Universities.

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 at <http://aaahq.org/awards/award7.htm>. For 2013, the American Accounting Association is extremely pleased to be able to bestow this award on Bruce K. Behn and Bernard J. Milano in honor of their dedicated service to the education and practice of accounting.

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**Ohlson receives AAA  
2013 Seminal Contributions to Accounting Literature Award**

**Sarasota, FL, September 9, 2013** —The American Accounting Association (AAA) would like to congratulate James Ohlson as recipient of the Seminal Contributions to Accounting Literature Award for his manuscript, "Earnings, Book Values, and Dividends in Security Valuation." This AAA award was presented to Professor Ohlson in the form of a unique glass art piece on Tuesday, August 6 at the AAA 2013 Annual Meeting held in Anaheim, California.



**James Ohlson** enrolled as an undergraduate at the University of Stockholm 50 years ago. There he received two degrees: an undergraduate degree majoring in social sciences and a political science master's degree. Thereafter he enrolled at University of California, Berkeley receiving an MBA and a Ph.D. Positions as junior faculty were at Stanford, and Berkeley. He remained at Berkeley for a decade before taking a position at Columbia in New York. After that he has been faculty member at Arizona State University and New York University. This year he will be visiting The Hong Kong Polytechnic University and serving as adjunct professor at Cheung Kong Graduate School of Business in Beijing. Distinguished academic awards include an Honorary Doctorate degree from Stockholm School of Economics, Notable Contributions to the Literature and Outstanding Accounting Educator awards from the AAA, a Regent Professorship at Arizona State University, and Chiang Ching Scholar award in China.

The Seminal Contributions to Accounting Literature Award is intended to recognize works that have stood the test of time and have contributed in a fundamental way to later research. Seminal is defined as "having the character of an originative power, principle or source; containing or contribution to the seed of later development." More information about this award is available online at <http://aaahq.org/awards/award2.htm>. For 2013, the American Accounting Association is very proud to give this award to James Ohlson for his exceptional work.

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#### **James H. Irving and Kimberly J. Smith receive 2013 Steve Berlin/CITGO Grant**

**Sarasota, FL, September 9, 2013** —The American Accounting Association (AAA) is very pleased to congratulate James H. Irving and Kimberly J. Smith, recipients of the Steve Berlin/CITGO Grant for their work entitled "Disclosures of Off-Balance Sheet Arrangements in Management Discussion and Analysis: Quality, Responsiveness, and Predictive Ability." This \$10,000 grant was presented to Professors Irving and Smith on Wednesday, August 7 at the 2013 AAA Annual Meeting held in Anaheim, California.



**James H. Irving** is an Assistant Professor of Accounting at Clemson University. He previously held an academic appointment at the College of William & Mary. He holds a B.S. and M.S. in Accounting from the University of Virginia's McIntire School of Commerce, and a Ph.D. from the University of North Carolina at Chapel Hill. His research appears in *Accounting Horizons*, *Journal of Business Finance & Accounting*, and *Issues in Accounting Education*. His current research examines off-balance sheet arrangements, auditor liability, and alternative retirement plans. Prior to his academic career, Professor Irving worked in the assurance practice for one of the Big 4 public accounting firms. He is an active CPA in the state of Virginia.

**Kimberly J. Smith** is Professor and KPMG Accounting Fellow at The College of William and Mary. Smith has a Ph.D. from the University of Maryland, M.P.A from West Virginia University, and B.S.B.A from Fairmont State College. Her research appears in *The Accounting Review*, *Journal of Business*, *Accounting Organizations and Society*, *Journal of Management Accounting Research*, and *Issues in Accounting Education*. During 2003-2004, Smith served as Academic Accounting Fellow in the Office of the Chief Accountant, U.S. Securities and Exchange Commission, where she served as a principal co-author of the SEC's Study on Arrangements with Off-Balance Implications, Special Purpose Entities and Transparency of Filings by Issuers. Her current research is focused on off-balance sheet arrangements, other comprehensive income, and dynamic CEO pay-for-performance. Smith is a 2013 recipient of a Steve Berlin/CITGO grant from the AAA, and was a 2005 recipient of a Reporting Financial Performance Research grant from the IAAER.

The purpose of the Steve Berlin/CITGO Grant program is to foster academics' understanding of the contemporary external reporting and governance challenges faced by preparers. Such understanding might be fostered by academics conducting field research, field studies, working in the field, or other such activities. For 2013, the American Accounting Association is very pleased to give this grant to James H. Irving and Kimberly J. Smith.

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