

## **Accounting Education News**

## We Thank You for a Successful 2025 Annual Meeting!

We extend our heartfelt thanks to all our members, speakers, sponsors, and exhibitors who contributed to making the 2025 Annual Meeting in Chicago an exciting and impactful event.

In this issue, you'll find highlights from the meeting, including a recap of the AAA Award recipients, key sessions, and insights from the Conference on Teaching and Learning in Accounting (CTLA) and the 29th Annual Ethics Research Symposium.



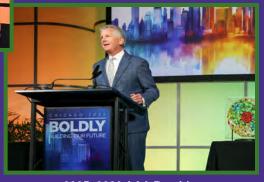
2024–2025 AAA President Audrey A. Gramling



Members enjoying the Monday Welcome Reception



**Exhibit Hall networking** 



2025–2026 AAA President Mark S. Beasley

## Letter from Our CEO

**Hello!** I hope your semester/quarter is either already or soon to be off to a great start. It was wonderful to see so many of you in Chicago this year for the <u>2025 Annual Meeting!</u> Access to recorded sessions will soon be available for those who attended the meeting in person. If you were unable to attend, recorded sessions (with CPE) will be available to members soon for a fee. We have begun planning for our "reimagined" <u>2026 Annual Meeting</u>. Make your plans now to join us August 1–5, 2026, in lively Las Vegas at Ceasars Palace.

**General HQ Updates:** We were thrilled to announce the sale of our building in Lakewood Ranch, FL at the annual meeting. The AAA is now fully remote. We have been planning this for some time and are comfortable with how things are going. Our headquarters team



Yvonne L. Hinson Chief Executive Officer

will continue to get together periodically to plan and for professional development. Members should see no disruption or changes to their benefits and should continue to see quick responsiveness from our entire team.

In addition, in July 2025, the Board approved a new <u>Code of Conduct</u> for the AAA. This Code of Conduct is much more extensive than our former Event Code of Conduct and includes much more transparency around expectations of member and affiliate behavior and identifies how any violations may be reported and how they will be handled. The Research & Publications Committee is also working on updating policies around publications for more clarity and greater transparency.

**Research Updates:** As mentioned in the last AEN, the AAA, through an extended contract with EBSCO, may now publish up to 50% of articles as Open Access (OA). This means that the authors retain their copyrights once accepted and published in a journal and the articles are free for anyone to read, potentially leading to more citations. Our Board has approved an Open Access Task Force, led by VP-Research & Publications Jackie Hammersley, to establish best practices around OA and determine training needed for our senior editors, editors, and authors.

**Education Updates:** We were delighted to welcome Markus Ahrens as the new Senior Director of the Center for Advancing Accounting Education on July 15, 2025. We are also thrilled that Karen Osterheld will be staying on at 25% of full-time work in her retirement. Together they will continue to offer many exceptional and expanded benefits for our membership. In addition, Amal Said joined the AAA part-time as a consultant on July 1, 2025. Amal's focus will be on resources and benefits for doctoral students and international members.

The AAA continues to work with the <u>Future Accountants Sponsoring Organizations (FASO)</u> to support pipeline initiatives. The Intermediate Accounting work group has been added to better understand why students struggle with Intermediate Accounting and identify best practices to support students in Intermediate. AAA is also now co-branding with FASO considering that the AAA manages the administration of FASO. We appreciate the FASO for recognizing this extensive contribution from AAA.

**Meeting Updates:** <u>Midyear Section meetings</u> are in full swing now with two occurring in October. It is great to see the implementation of new meeting models as we all struggle with the rising cost of meetings. In addition, the Board voted in May 2025 to hold the overhead charge at 1/3 of their estimated cost for the next two fiscal years and then reconsider. They also voted to hold smaller meetings at one-sixth of their estimated cost. Additionally, they decided that the overhead charge, which has been significantly reduced in recent years, will be based on the 2025-2026 fiscal year budget, as it is lower than the actual costs from the previous fiscal year.

Thank you to all of our members and volunteers. We appreciate your commitment to helping us make the AAA a better experience for everyone. As always, you can reach me at Yvonne@AAAHQ.ORG.

Regards,

Yvonne L. Hinson, PhD, CPA (NC),

Chief Executive Officer

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## 2025 Inductees to The Accounting Hall of Fame

At the Tuesday, August 5, 2025 Plenary Session of the AAA Annual Meeting, the three newest members of The Accounting Hall of Fame (AHOF) were inducted by AHOF Chair and AAA past president Mary Stone.

For 2025, the four inductees to the Hall of Fame are **David R. Bean**, **Barry C. Melancon**, **Terry Shevlin**, and **Mary T. Washington Wylie** (1906-2005). These four individuals represent accounting thought leaders from both practice and educational backgrounds. To read more about each inductee, please visit <a href="https://aaahq.org/Accounting-Hall-of-Fame">https://aaahq.org/Accounting-Hall-of-Fame</a>.



AHOF Chair Mary Stone



(left to right): Angela Spencer accepting on behalf of inductee Mary T. Washington Wylie, inductees Terry Shevlin, Barry C. Melancon, and David R. Bean.



The AHOF Award

The Accounting Hall of Fame originated at The Ohio State University in 1950 (with operations assumed by the AAA in 2017), and previously inducted 120 members over the decades of its activity. We welcome the newest four inductees into The Accounting Hall of Fame for 2025!

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 at <a href="https://aaahq.org/Accounting-Hall-Of-Fame/Members">https://aaahq.org/Accounting-Hall-Of-Fame/Members</a>.



The Accounting Hall of Fame, in conjunction with the AAA Foundation, has launched a fundraising campaign to build an endowment to fund the operations and programming of the AHOF for the next 25 years. The funds raised will support the AHOF's ongoing mission of recognizing and honoring the outstanding achievements of those who have made, or are making, significant contributions to the advancement of accounting. In addition, this endowment will ensure that the inspiring stories of AHOF inductees are available to a broader audience. Consider donating today at <a href="https://my.aaahq.org/Shop/Donate-Accounting-Hall-of-Fame">https://my.aaahq.org/Shop/Donate-Accounting-Hall-of-Fame</a>.

### Congratulations to the 2025 AAA Award Recipients!

At this year's Annual Meeting, the following awards were presented to members. Please join us in congratulating your colleagues. For a complete overview of all award recipients, visit <a href="https://aaahq.org/Education/Awards/Press-Release/2025">https://aaahq.org/Education/Awards/Press-Release/2025</a>

#### AAA-AACSB-RRBM Award for Research Impacting Societal Challenges

John M. Barrios, Yale University and the National Bureau of Economic Research

"Occupational licensing and accountant quality: Evidence from the 150-hour rule," *Journal of Accounting Research*, March 1, 2022, Volume 60, No. 1, pp: 3-43.

pictured: John M. Barrios





#### **AAA-AICPA-Bea Sanders EDGE in Teaching Award**

Cody Hyman, Bentley University Caitlin Landy, Bentley University Jay C. Thibodeau, University of Central Florida

"Personal Waste Reports: A learning strategy designed to engage principles of financial accounting students through Environmental, Social and Governance (ESG) reporting"

pictured: Jan Taylor, AICPA with Jay C. Thibodeau, Caitlin Landy, and Cody Hyman

#### **AAA-George Krull EDGE in Teaching Award**

Lorraine Lee, The University of North Carolina Wilmington Jennifer Parlier, The University of North Carolina Wilmington

"DataSnipper and Revenue Existence Testing: Improving Audit Efficiency Without Cutting Corners"

pictured: Jennifer Parlier and Lorraine Lee





#### **Accounting Horizons Best Paper Award**

Elizabeth N. Cowle, Colorado State University Michelle A. Draeger, Colorado State University Kecia W. Smith, North Carolina Agrucultural and Technical State University

"Accounting Firm Investment in Diverse Talent: Evidence from Charitable Giving to Historically Black Colleges and Universities (HBCUs)", *Accounting Horizons*, March 2024, Volume 38, Issue 1, pp: 49-67.

pictured: Kecia W. Smith, Michelle A. Draeger, and Elizabeth N. Cowle

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#### **Competitive Manuscript Award**

Ginger Scanlon, The University of North Carolina at Chapel Hill "Prescription for Savings? Disclosure in the Drug Market" and

Zackery Fox, Brigham Young University "Subjectivity and Executive Bonus Plans: Evidence from the TCJA"

pictured: Ginger Scanlon and Zackery Fox





#### **Deloitte Foundation Wildman Medal Award**

Ashley A. Austin, University of Richmond Tina D. Carpenter, The University of Georgia Margaret H. Christ, The University of Georgia Christy S. Nielson, The University of Mississippi

"The Data Analytics Journey: Interactions Among Auditors, Managers, Regulation, and Technology," *Contemporary Accounting Research*, 2021, Volume 38, No. 3, pp. 1888-1924.

\*While the Deloitte Foundation is a proud sponsor of the Wildman Medal Award, the Foundation or Deloitte does not endorse individual recipients or the associated articles, monographs, books, or other works.

pictured: Christy S. Nielson, Margaret H. Christ, Tina D. Carpenter, and Ashley A. Austin

#### **Distinguished Contributions to Accounting Literature Award**

Hans B. Christensen, The University of Chicago Eric Floyd, University of California, San Diego Lisa Yao Liu, Columbia University Mark Maffett, University of Miami

"The real effects of mandated information on social responsibility in financial reports: Evidence from mine-safety records," *Journal of Accounting and Economics*, November 2017, Volume 64, Issues 1-2, pp: 284-304.

pictured: Mark Maffett, Lisa Yao Liu, Eric Floyd, and Hans B. Christensen





#### **Innovation in Accounting Education Award**

Cassy Budd, Brigham Young University Scott L. Summers, Brigham Young University T. Jeffrey Wilks, Brigham Young University David A. Wood, Brigham Young University

"BYU Hub Approach"

pictured: David A. Wood and Cassy Budd.

Scott L. Summers and T. Jeffrey Wilks were not in attendance

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#### Issues in Accounting Education Best Paper Award

Xu (Joyce) Cheng, University of Nevada, Las Vegas Ryan T. Dunn, Troy University
Travis Holt, Auburn University
Kerry K. Inger, Auburn University
J. Gregory Jenkins, Auburn University
Jefferson P. Jones, Auburn University
James H. Long, Auburn University
Tina Loraas, Auburn University
Mollie E. Mathis, Auburn University
Jonathan Stanley, Auburn University
David A. Wood, Brigham Young University

"Artificial Intelligence's Capabilities, Limitation, and Impact on Accounting Education: Investigating ChatGPT's Performance on Educational Accounting Cases," *Issues in Accounting Education*, May 2024, Volume 39, Issue 2, pp. 23-47.



pictured: David A. Wood, James H. Long, Kerry K. Inger, Travis Holt, and Ryan T. Dunn. Not in attendance were recipients Xu (Joyce) Cheng, J. Gregory Jenkins, Jefferson P. Jones, Tina Loraas, Mollie E. Mathis, and Jonathan Stanely.



Lifetime Service Award
Monte R. Swain, Brigham Young University
Not in attendance at the 2025 Annual Meeting.

#### **Notable Contributions to Accounting Literature Award**

William M. Cready, The University of Texas at Dallas
Jiapeng He, The Chinese University of Hong Kong, Shatin, NT
Wenwei Lin, The Chinese University of Hong Kong, Shenzhen
Chengdao Shao, Huawei Technologies Cp. Ltd.
Di Wang, Postal Savings Bank of China
Yang Zhang, Shanghai University of Finance and Economics (SUFE)

"Is There a Confidence Interval for That? A Critical Examination of Null Outcome Reporting in Accounting Research," *Behavioral Research in Accounting*, Volume 34, No. 1, Spring 2022, pp. 43–72.



pictured: Jan Taylor, AICPA, with award recipient William M. Cready, and presenter John Campbell. Not in attendance were award recipients Jiapeng He, Wenwei Lin, Chengdao Shao, Di Wang, and Yang Zhang.



#### **Outstanding Accounting Educator Award**

Gail Hoover King, Washburn University

and

Timothy J. Rupert, Northeastern University

pictured left: Presenter P.J. Hoffman with award recipient Gail Hoover King

pictured right: Presenter P.J. Hoffman with award recipient Timothy J. Rupert.



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### Outstanding Service Award Anne M. Farrell, Miami University

pictured left: Anne M. Farrell

**Outgoing Issues in Accounting Education Editor**Janet Samuels, Arizona State University

Not in attendance at the 2025 Annual Meeting.



# BOLDLY BUILD OUR FUT

#### **Seminal Contributions to Accounting Literature Award**

John Harry Evans III, University of Pittsburgh R. Lynn Hannan, Tulane University Ranjani Krishnan, Michigan State University Donald V. Moser, University of Pittsburgh

"Honesty in Managerial Reporting," *The Accounting Review*, October 2001, Volume 76, Issue 4, pp. 537-559.

pictured: Donald V. Moser, Ranjani Krishnan, R. Lynn Hannan, and John Harry Evans III

## Congratulations to all of the 2025 AAA Award recipients!

Watch for information coming soon for nominations for the 2026 AAA Awards.

#### The Accounting Review Outstanding Reviewer Award Recipients

Daniel Aobdia, The Pennsylvania State University
Daniele Macciocchi, University of Miami
James R. Moon, Georgia Institute of Technology
Paige H. Patrick, University of Illinois at Chicago
Andrew V. Sutherland, Massachusetts Institute of Technology
Kristen Valentine, The University of Georgia

Not in attendance at the 2025 Annual Meeting.

## Celebrating the 100th Anniversary of The Accounting Review

At the 2025 Annual Meeting in Chicago, we were so pleased to celebrate 100 years of our premier accounting journal - *The Accounting Review!* Since 1925, *The Accounting Review (TAR)* has published high-quality academic research using rigorous, state-of-the-art methods conducted across a wide range of topics. *TAR*'s mission is to expand knowledge in all areas of accounting, inform the practice and regulation of accounting, and highlight the importance of accounting as a tool for decision-making.



Our Monday plenary, "Insights from 100 Years of *The Accounting Review*," featured commentary about the journal and its history from Michelle Hanlon, Massachusetts Institute of Technology; Eva Labro, The University of North Carolina at Chapel Hill; Mark W. Nelson, Cornell University; and Richard Sloan, University of Southern California. Past and Current-Senior *TAR* Editors were also recognized and participated in a breakfast with Past Presidents of the AAA.







Eva Labro



Mark W. Nelson

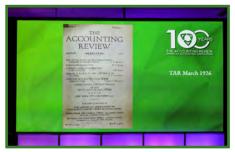


Richard Sloan





Our Monday evening Welcome Reception continued the celebration and festivities! Members got to enjoy delicious foods from around the Chicago area, slides about *TAR* were shown on large screens, and members enjoyed a live DJ and dancing!













## Kerry K. Inger, Karen Kitching, and Teresa B.Thompson receive the 2025 AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize

The American Accounting Association (AAA) congratulates Kerry K. Inger, Karen Kitching, and Teresa B. Thompson as the recipients of the 2025 AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize. Kerry K. Inger is the recipient of the graduate award, Karen Kitching is the recipient of the undergraduate award, and Teresa B. Thompson is the recipient of the two-year college award.

The awards were presented to each recipient in the form of a solid silver medal and a monetary prize of \$30,500 on Monday, August 4 at the 2025 Annual Meeting. The American Accounting Association/J. Michael and Mary Anne Cook/Deloitte Foundation Prize is the foremost recognition of an individual who consistently demonstrates the attributes of a superior teacher in the discipline of accounting. The prize serves to recognize, inspire, and motivate members to achieve the status of a superior teacher. Each year up to three awards of \$30,500 each can be made in the categories of graduate, undergraduate, and two-year accounting degree programs.



Kerry K. Inger



Karen Kitching



Teresa B. Thompson

#### Graduate Prize - Kerry K. Inger, Auburn University

"My teaching philosophy follows the responsibility I feel to educate students and prepare them for life and a professional career in accounting. This philosophy is specific to my passion for accounting and taxation and is centered around the following themes:

Stimulating interest and a desire to learn about the importance of accounting and taxation in our society. I generate interest in and impart knowledge in several ways, including discussions centered on tax policy, professional experience, service learning, and examples of tax in everyday life.

Encouraging students to capitalize their interests and utilize technical skills to make valuable contributions to the accounting profession and society at large. I strive for my students to be better informed citizens through learning about tax policy and government. I also offer opportunities to engage in service-learning opportunities, which includes gaining practical skills and exposure to client service.

Expose students to emerging topics and tools to prepare them to embrace and lead others to adapt to new technology and methods that will be crucial for their future success. This includes changes to tax laws, trends in the accounting profession, and how new technology can aid accounting practice."

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#### **Undergraduate - Karen Kitching**, Georgetown University

"I am passionate about teaching accounting and inspiring students to embrace lifelong learning. My primary goal is to prepare them for success in today's technology-driven workplace by developing data literacy, technological proficiency, and a strong foundation in accounting principles.

As the first in my family to earn a college degree, I understand the transformative power of education. My journey—from working as a secretary without a degree to becoming an educator focused on emerging technologies—has shaped my commitment to fostering adaptability and continuous learning.

Active and experiential learning is at the heart of my teaching philosophy. Through hands-on assignments and real-world applications, students bridge the gap between theoretical knowledge and professional practice, gaining the confidence to adapt in a constantly evolving field.

Ultimately, I aim to empower students to leave my courses not only with technical competence but also with the curiosity and motivation to continue learning. My goal is to prepare future accountants to thrive in a data-driven profession and to contribute meaningfully to the dynamic world of business."

#### Two-Year College - Teresa B. Thompson, West Valley College

"My teaching philosophy boils down to one word...community. With community, anything is possible. Strong communities have been shown to increase an individual's sense of belonging, facilitate the sharing of knowledge, more effectively problem-solve, grow personal networks, create resilience, and simply bring more joy into routine tasks. This is why I'm intentional in setting out to create a positive and supporting community right away.

Throughout those first few weeks, I model the assistance I want them to give to one another. I walk through the classroom as they work; making myself accessible to their individual questions, complimenting their problem-solving process, and celebrating their successes (I love a good high five). It fills me with joy as I see them then support each other in similar ways throughout the semester. And there is no greater joy than when I see a student raise their hand with a question, and it is their neighbor that checks in to assist them before I can even get there. That is when I know we have achieved the safe, bonded community I strive to create each semester. "



Kierry K. Inger, Karen Kitching, and Teresa B.Thompson in Chicago, IL at the Annual Meeting.



The AAA AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize medal.

## The 2025 Conference on Teaching and Learning in Accounting (CTLA)

The 2025 Conference on Teaching and Learning (CTLA) took place on August 2-3, 2025, prior to the start of this year's Annual Meeting. For the past 18 years, CTLA has been dedicated to improving faculty skills and expanding faculty resources with a goal of effective student learning. The Conference achieves these pursuits through presentations and panel discussions on instructional best practices. emerging technologies, and practitioner needs; sharing of creative classroom activities and cases; and networking opportunities with colleagues.

Our featured Saturday Keynote speaker, Jessica Gladstone, University of Illinois at Urbana-Champaign, presented "Principles of Motivation to Instantiate in Teaching" which focused on principles from motivation science that can transform accounting education. On Sunday, the recipients of the 2024 AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize, Jennifer Cainas and Kimberly Swanson Church, were featured in a session where they shared their insights on teaching best practices.

Thanks to this year's CTLA co-chairs Amanda White, The University of Technology Sydney Amy Monson, St. Louis Community College for a successful and informative program.













#### CTLA SPONSOR:



#### **CTLA EXHIBITORS:**















### The 29th Annual Ethics Research Symposium

The 29th Annual Ethics Research Symposium was held on Sunday, August 3, 2025, preceding the AAA Annual Meeting. The Symposium encouraged thoughtful research on the ethical applications of teaching, practice, and/or business that ultimately benefits the individual, government, or society. This year's Symposium featured a variety of interactive sessions related to accounting ethics research, teaching accounting ethics, and professional responsibility and ethics. This year's organizers were Patrick Kelly, Providence College, Michael F. Ruff, Northeastern University, and Ikseon Suh, University of Nevada-Las Vegas.

The opening address was presented by James Gill, PwC, entitled "Sustainability: Driving Business Resilience in a Changing Regulatory Environment." Our closing session was a panel entitled "Views of Media Experts on the State of the Accounting Profession." Moderated by Steven M. Mintz, Professor Emeritus California Polytechnic State University, San Luis Obispo, the panel featured Adrienne Gonzalez, Managing Editor of Online Publication—Going Concern, Amanda Iacone, Accounting Reporter, Bloomberg Tax, Blake Oliver, Founder and CEO of Earmark and Producer of "The Accounting Podcast," and Kelly Richmond Pope, Dr. Barry Epstein Endowed Professor of Accounting, DePaul University. The program featured numerous informative panels and paper sessions, as well as the Accounting Exemplar Luncheon, where several deserving awards were announced.



Steven M. Mintz with the Excellence in Accounting Ethics Education Award recipient Lucy Diala, California State University, Fresno



Excellence in Accounting Ethics Education Award recipients Amine Khayati, Kennesaw State University, Donald L. Ariail, Kennesaw State University, and Renier Steyn, University of South Africa



Best Innovation for Teaching Award recipients William Miller, University of Wisconsin-Eau Claire, Tara Shawver, Kings College, and Steven Mintz, California Polytechnic State University, San Luis Obispo, with presenter Michael F. Ruff.



Michael F. Ruff with Best Empirical Paper Award recipient Jinglin Jiang, Sonoma State University



Best Doctoral Paper Award Recipient Meng Li, The University of Oklahoma, with presenter Michael F. Ruff



2025 Award plaques



2025 Exemplar Award Luncheon attendees

#### Not pictured:

Accounting Exemplar Award recipient James Doty, Former PCAOB Chair; Excellence in Accounting Ethics Education Award recipients Lawrence Murphy Smith and Katherine Taken Smith, both from Texas A&M University-Corpus Christi; Distinguished Serivce Award recipient Patrick Kelly; Best Doctoral Paper Award recipients C. S. Agnes Cheng and Hanocheng Yang, both from The University of Oklahoma; and Best Empirical Research Award recipient Bo Liu, Zhejiang University.

#### 2025 Faculty-Student Collaborations in Accounting (FASTCA-25)

The 2025 Annual Meeting hosted the Faculty-Student Collaborations in Accounting Workshop (FASTCA-25), a one-day workshop that explores and examines innovative ideas for faculty collaborations with undergraduate and master's degree students. This year, the workshop received 24 submissions, of which 12 were presented at the Annual Meeting.

FASTCA is an all-day conference at the Annual Meeting that recognizes the importance of fostering faculty and student collaborations to facilitate memorable learning experiences for students, as well as to attract students to the accounting profession and accounting academy, and to connect the community of faculty conducting collaborative research and teaching.

Thanks to FASTCA-25 chair Marsha M. Huber, IMA, and vice-chair Chenchen Huang.



#### 2025 Global Emerging Scholars Research Workshop

The Global Emerging Scholars Research Workshop was held on Sunday, August 3, 2025 in conjunction with the 2025 AAA Annual Meeting. The workshop was held for scholars who are in the early stage of their research careers and are primarily focused on helping early career stage accounting scholars based in emerging countries.

The main objective of the workshop is to help scholars who do not have local senior leadership to develop their research. The scholars who attended the workshop presented their papers and received constructive feedback from senior mentors and their fellow scholars.

This year, 6 workshop attendees had the opportunity to interact with renowned scholars of international standing and with fellow early career researchers. In addition, the workshop provided a platform for the discussion of research ideas and issues that potentially lead to future collaboration among attendees. This year's chair was Emmanuel De George, University of Miami, past chair was Edward Owens, The University of Utah and chair-elect was Christine Cuny, New York University.



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### **Board of Directors and Council Recognition**

At the 2025 Annual Meeting, the Outgoing Board of Directors and Council Chair were recognized for their service. At the Wednesday, August 6, 2025, Plenary Session, 2024–2025 AAA President Audrey A. Gramling recognized Past-President Mark H. Taylor, University of South Florida, Vice President–Engagement, Access & Community Committee (title change pending bylaw vote) Norma R. Montague, Wake Forest University, and Director–Focusing on Academic/Practitioner Interaction, Bette M. Kozlowski, KPMG LLP.



left: 2024–2025 AAA President Audrey A. Gramling recognizes Bette M. Kozlowski, Norma R. Montague, and Mark H. Taylor for their service on the Board of Directors



above: 2023–2024 Past Council Chair Sidney Askew passes the gavel to incoming 2025–2026 Council Chair Bambi Hora. (2024–2025 Council Chair Alissa Brink was not in attendance).



above: 2024–2025 AAA President Audrey A. Gramling passes the gavel to 2025–2026 AAA President Mark S. Beasley.

The 2025–2026 Board of Directors began their service at the 2024 AAA Annual Meeting.

The AAA Council is made up of one representative from each of the AAA's Segments. Council members are elected by members of their Segment to each serve a three-year term, with approximately one-third of the Council elected each year. There are also two International Council Members-at-Large who also serve three-year terms. We thank the members of the 2024–2025 Council for their service to the AAA.

#### View the 2025–2026 Board and Council members at the following links:

- Board of Directors: https://aaahq.org/About/Directories/Boards/20252026-Board-of-Directors
- Council: <a href="https://aaahq.org/About/Directories/2025-2026-Council">https://aaahq.org/About/Directories/2025-2026-Council</a>

## AAA Service Project:

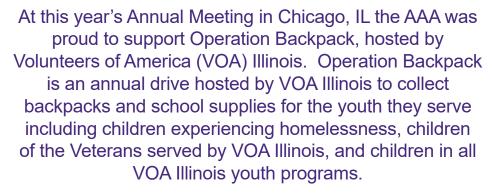
Operation Backpack
hosted by Volunteers of America (VOA) Illinois



## OPERATION BACKP/ICK



right: Bridget Hickey, Chief of Staff and Vice President of External Relations at VOA Illinois addresses the Monday Plenary audience in Chicago.



#### Together, we can and do make a difference!





A few happy recipients of the 1,800 backpacks distributed by Volunteers of America Illinois and Operation Backpack at August 2025 Back-to-School Events in Illinois.



We thank everyone who generously donated to this year's Service Project and Operation Backpack. Learn more about this organization online at https://www.voaillinois.org/.

You can still donate to Operation Backpack via their online donation page <u>HERE</u> (this link will be available through September 30, 2025).

## 2025 Annual Meeting Visual Round-Up



Picking up your badge was quick and easy!



The Exhibit Hall had lots of great information and giveaways!



The Ribbon Wall had some fun ribbons and stickers for attendees.



Members got to mix and mingle at the Early Bird Reception!



Enjoying a Taste of Chicago at the Monday Welcome Reception!



Beautiful glass awards for the AAA Award Recipients



2025 Presidential Scholars Dana R. Hermanson and Kathryn Kadous spoke on Tuesday.



Tuesday Lunch speaker Barry C. Melancon

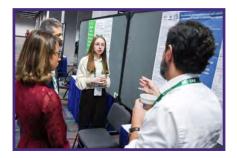


Wednesday Plenary speaker Mark S. Beasley, AAA's 2025–2026 President



Did you know that two Sections had name changes?

New gonfalons were marched in to commemorate the new names: Engagement, Access, and Community Section (formerly the Diversity Section), and the Public Interest, Ethics, and Sustainability Section (formerly the Public Interest Section).



Poster Sessions provided great opportunities to share research.



We couldn't do it without our sponsors!

Have some fun images to share from the meeting? Tag us on LinkedIn, Facebook or X!

## Thank You to Our 2025 Annual Meeting Partners

**PREMIER** 

## **EBSCO**

#### **PARTNER**

















#### **FRIEND**























## Upcoming 2025-2026 AAA 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!

Learn more online at <a href="https://aaahq.org/Meetings/AAA-Meetings">https://aaahq.org/Meetings/AAA-Meetings</a>.

#### Mark Your Calendars for the Following AAA Meetings:

October 9-11, 2025

**2025** Accounting Behavior and Organizations Research Conference Indianapolis, IN

October 24-25, 2025

Joint Meeting of the Engagement, Access, and Community and the Teaching, Learning and Curriculum Sections Milwaukee, WI

January 5-6, 2026

**Strategies for Success in the Classroom Workshop** Orlando, FL

January 8-10, 2026

**2026 International Accounting Section Midyear Meeting** Cincinnati, OH

January 8-10, 2026

**2026 Management Accounting Section Midyear Meeting** Nashville, TN

January 15-17, 2026

2026 Auditing Section Midyear Meeting

San Antonio, TX

January 22-24, 2026

**2026 Financial Accounting and Reporting Section Midyear Meeting** San Antonio, TX

February 5-7, 2026

**2026 Joint Midyear Meeting of the AIS and SET Sections**Provo, UT

February 19-21, 2026

**2026 American Taxation Association Midyear Meeting** Nashville, TN

February 27-28, 2026

**2026 Leadership in Accounting Education Section Seminar** Nashville, TN

March 20-March 21, 2026

**2026 Government and Nonprofit Section Midyear Meeting** Durham, NH

August 1–5, 2026 2026 Annual Meeting

Las Vegas, NV





San Antonio, TX

Nashville, TN



#### SAVE THE DATES...

#### **Mark Your Calendars Now!**

Check the AAA Meetings page for updates to the list of upcoming meeting dates and locations. Register for meetings early and take advantage of discounted pricing.

https://aaahq.org/Meetings/AAA-Meetings

## Consider Volunteering for an AAA Committee or Task Force

The American Accounting Association (AAA) recognizes its mission to be the "premier forum for scholarly interchange in accounting." The Association acknowledges that its members share a number of common values including the importance of integrity, objectivity, a sense of community, open communications, respect for others, high ethical values and behaviors, an increasingly global perspective, and an obligation to serve important stakeholders, including the broader society within which we operate. We are grateful to our members who



accept the responsibility to perform service to the AAA, society, their institutions, their academic discipline, the profession, the business community, and the social community. We could not do this without YOU!

We welcome active members—from a variety of diverse backgrounds, career levels, and academic and practice institutions—to volunteer for AAA committees/task forces and Sections and Regions. Volunteer opportunities range in length from one to three years and include a wide range of activities focusing on research, teaching, or selecting award winners. To serve on a committee, task force, or for a Section or Region, you must be a current, active member of the AAA and of the Section in which you are interested in volunteering.

Direct any questions regarding volunteer opportunities for committees and task forces to Barbara Gutierrez, Governance Manager, at <a href="mailto:volunteer@aaahq.org">volunteer@aaahq.org</a>.

### 2025-2026 AAA Membership Dues

We offer an unparalleled range of membership benefits designed to help you grow throughout your career. As a reminder, our membership year has changed. For Renewing Members, the Official start date is 9/1/2025, running through 5/31/2026. Starting 2026, our membership year will end on May 31 and the new year will begin on June 1. Tiered pricing is also now available based on the country where you work or attend school.

- Membership dues include Digital Library Access to The Accounting Review, Accounting Horizons, and Issues in Accounting Education. In addition, the online journals Accounting and the Public Interest, Behavioral Research in Accounting, Journal of Emerging Technologies in Accounting, Journal of Financial Reporting, Journal of Forensic Accounting Research, Journal of Information Systems, Journal of International Accounting Research, Journal of Management Accounting Research, The ATA Journal of Legal Tax Research, and The Journal of the American Taxation Association are available to all AAA members. Current Issues in Auditing and the Journal of Government & Nonprofit Accounting are Open Access journals.
- Members have the opportunity to join any of our 17 Sections, and are also part of the region they work in. For more about Sections, please visit <a href="https://aaahq.org/Sections-Regions">https://aaahq.org/Sections-Regions</a>.
- Members may add print subscriptions to AAA journals for an additional cost: *The Accounting Review*: \$75, *Accounting Horizons*: \$50, and *Issues in Accounting Education*: \$50.
- An additional benefit of membership is access to the AAA Career Center, which provides the opportunity to post/search jobs and resumes.

If you have any questions about membership, our Membership Team is ready to serve you at 941-921-7747 or email info@aaahq.org.

## COSO Fraud Risk Management Certificate Program

Fraud is a costly and ever-evolving threat to organizations of all sizes. Effective fraud risk management is not just about compliance — it's about protecting your organization's reputation, financial health and future. Developed by the Committee of Sponsoring Organizations (COSO), in partnership with the ACFE, the COSO Fraud Risk Management Certificate Program arms you with the expertise to proactively identify, assess, and mitigate fraud risks using globally recognized best practices.



Through **seven self-paced modules**, you will gain a deep understanding of the five principles of fraud risk management and how they align with the COSO Internal Control and Enterprise Risk Management (ERM) frameworks.

You will learn how to assess fraud risks, implement effective control activities, establish a strong fraud governance structure, and leverage data analytics to detect and prevent fraud. This program will help you build practical skills to design, execute, and monitor a fraud risk management program tailored to your organization.

Upon successful completion, you will **earn a certificate and digital badge**, demonstrating your expertise in fraud risk management and your commitment to building stronger, fraud-resistant organizations.

#### This program includes:

- Seven Self-Paced Modules: Complete them from anywhere, at your convenience.
- Complimentary copy Fraud Risk Management Guide, Second Edition (Browser-Only PDF) (FRMG): Easily reference the underlying guidance directly.
- Online Exam: Complete the exam at a date and time that works best for you within the 365-day program window.
- Certificate and Digital Badge: Receive a printable PDF certificate and a shareable digital badge.

#### Who Will Benefit:

- · Organizations looking to implement a new fraud risk assessment or benchmark their current one
- Organizations seeking to establish or enhance their fraud risk management (FRM) program
- Professionals involved in fraud risk management across organizations of any size
- Consultants providing advisory services related to fraud risk management
- Internal and external auditors assessing fraud risk management and regulatory compliance programs
- Board members responsible for overseeing fraud risk management

**Course Expiration:** Upon purchase, the user has 365 days to complete this course. Upon completion of the course, the learner must achieve a score of 70% on the final exam in three (3) attempts. If the learner does not achieve a passing score of 70% after three attempts there is a \$125 re-take fee for the exam.

#### **Pricing:**

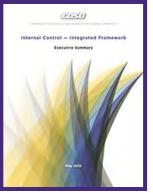
Member: \$639.00 Non-Member: \$799.00 Student: \$639.00

Learn more about the **COSO Fraud Risk Management Certificate Program** today!

## 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 \$350 for new subscribers. 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 <a href="https://aaahq.org/COSO">https://aaahq.org/COSO</a> or email us at <a href="mailto:info@aaahq.org">info@aaahq.org</a>.





## Take Advantage of Our Available Author Services

The AAA is proud to provide an array of services to members to promote research and support authors. We have partnered with CACTUS Communications to provide services that will help authors be more productive, increase their impact, and elevate their personal brand.





Via **Editage**, we offer pre-submission manuscript preparation support services to authors. Editage's highly qualified and experienced publication experts in relevant fields provide editing, translation, and publication assistance at each stage of the submission process. Post-review support is also available to help authors feel more confident in their manuscript revisions.

#### Services include:

- Language Editing: Improve manuscript writing quality and publication-readiness with an in-depth language edit by a subject-matter expert.
- Academic Translation: Translation and editing services ensure that the final manuscript meets international publication standards.
- Research Promotion Services: Accounting Practitioners have indicated a preference for quick and easy-to-digest formats. Communicate research with high-impact plain language summaries, animated short videos, and stunning infographics that a lay audience can easily understand.

We also offer a machine learning, pre-submission technical check to ensure your manuscript is ready for submission. **Paperpal Preflight** provides feedback and suggestions for improvements of your manuscript but does not guarantee acceptance for peer review or publication. Some of the checks performed may only apply to specific article types; please check the journal's editorial policy or the AAA's complete style guide for further detail. Should your manuscript be accepted, journal editors may still require significant changes based on journal and style guidelines.

To learn more about the pre-submission manuscript preparation support, please visit <a href="https://aaahq.editage.com/">https://aaahq.editage.com/</a>

To learn more about Paperpal Preflight, click on any AAA journal link from the main journal page at <a href="https://aaahq.org/Research/Journals">https://aaahq.org/Research/Journals</a> and then click on "Guide for Authors" to read more about this service listed in item #3.



#### Researchers: Do YOU have an ORCID?

All your research information accessible via your own unique profile, to be used wherever you need it.

**ORCID**, an independent non-profit organization, provides persistent unique identifiers that distinguish each scholar and supports automated linkages between the scholar and their professional activities. ORCID provides this service to researchers free of charge to connect all who participate in research, scholarship, and innovation with unique identifiers and connections to their contributions across disciplines, borders, and time.

People use "ORCID" or "ORCID iD" interchangeably, but what they're talking about is a 16-digit number and the associated record (sometimes called a profile) that stores automatic links to all your research, and links all your research with you. By allowing trusted organizations to add your research information to your ORCID record, you can spend more time conducting your research and less time managing it.

#### **Distinguish Yourself in Three Easy Steps:**

- 1. *REGISTER*. Get your unique ORCID identifier: Register now! Registration is quick & easy.
- 2. ADD YOUR INFO. Enhance your ORCID record with your professional information.
- 3. **USE YOUR ORCID ID.** Authors submitting to AAA journals will be asked to create or connect their ORCID iDs at manuscript submission. Be sure to include your ORCID iD on your web page, when you submit publications, apply for grants, and in any research workflow to ensure you get credit for your work.

#### **Be Sure to Optimize Your ORCID**

The more well-populated ORCID records there are, the more value that both researchers and the entire community can gain from participating in ORCID.

- Connect Your Records. In your record, you have access to nearly 1,200 integrations across research and academic institutions, publishers, funders, and other service providers and more are being added all the time!
- Ensure your work is discoverable. Did you know the visibility of each piece of data in your ORCID record is controlled by you? You can make your work discoverable—or keep some things private or shared only with your trusted organizations. It's up to you!
- Enhance discoverability of your funding history. You can add funding information to your record manually, or by importing from other systems such as DimensionsWizard.
- Automatic updates to your record as you publish. Ensure that data such as peer reviews and other works automatically get pushed to your record when they become available by linking your record with Datacite, Crossref, or Publons.

Learn more about ORCID and all the benefits for researchers!

https://info.orcid.org/researchers/

### **AAA Journals: Calls for Submissions**

Many AAA journals currently have open Calls for Submissions. You can view all open Calls for Submissions online at https://aaahq.org/Research/Calls-for-Submissions.

Consider submitting your work to one or more of the following publications:

#### **Accounting Horizons**

- Conference on Bridging Accounting Research and Practice (Deadline: October 1, 2025)
- <u>Broadening Research Methods to Bridge the Gap between Research and Practice</u> (Deadline: **December 31, 2026**)

#### Auditing: A Journal of Practice & Theory

- Shorter Papers (Deadline: October 31, 2025)
- Unexpected of Non-Significant Results in Experimental Research (Deadline: October 31, 2025) •
- Methodological Papers (Deadline: September 30, 2026)
- Mixed Method Papers (Deadline: September 30, 2026)

#### **Current Issues in Auditing**

- <u>Use of GenAI and Other Emerging Technologies as a Response to the Risk of Material</u> Misstatements (Deadline: *October 31, 2025*)
- Climate-related Disclosure Laws and Regulations (Deadline: June 30, 2026)

#### Journal of the American Taxation Association

Special Section on Diversity, Equity, and Inclusion Research (Deadline: November 1, 2025)

#### Journal of Emerging Technologies in Accounting

• Future Labs (Deadline: Ongoing)

#### Journal of Financial Reporting (Deadlines: Ongoing)

• Pre-Approved Re-Examinations (P-rex)

#### Journal of Forensic Accounting Research

- Behavioral Aspects of Forensic Accounting (Deadline: Ongoing)
- Corporate Social Responsibility and Forensic Accounting (Deadline: Ongoing)
- The COVID-19 Pandemic and Forensic Accounting (Deadline: Ongoing)
- Forensic Accounting and Artificial Intelligence (Deadline: Ongoing)
- Forensic Accounting in a Digital Environment (Deadline: Ongoing)
- International Issues in Forensic Accounting & Fraud Examination (Deadline: Ongoing)
- Qualitative Research in Forensic Accounting (Deadline: Ongoing)
- Research in Forensic Accounting Using Court Case Data (Deadline: Ongoing)
- Taxation and Forensic Accounting (Deadline: Ongoing)
- Whistleblowing and Forensic Accounting (Deadline: Ongoing)

#### Journal of Governmental & Nonprofit Accounting

• Current Issues Facing the GNP Sector (Deadline: March 30, 2026)

#### **Journal of Information Systems** (Deadlines: Ongoing)

- Descriptive Research for Theory Building
- Literature Review and/or Research Synthesis
- Methodology
- Innovative and Novel Research Datasets
- Replication Research

### THE AAA CAREER CENTER

Find your next great hire...Find your next great job!





Get ready to take your career to new heights or discover your perfect hire with the <u>AAA Career Center</u>—the ultimate resource for connecting top-tier academic accounting professionals with exciting career opportunities! Whether you're on the hunt for your next job or looking to recruit the best talent, the AAA Career Center offers dynamic tools to help you reach your goals faster than ever before.

Don't miss out on your chance to propel your career or find the perfect candidate—visit the AAA Career Center today and take that bold step toward your future!

#### Here's how the AAA Career Center stands out:

#### For Employers:

- Find the perfect candidate faster with impactful recruitment advertising options.
- Access highly specialized talent through our powerful search engine.
- Maximize your budget with expert support from our team, in partnership with John Wiley & Sons. Inc.
- Reach out to passive job seekers through exclusive ads on the Wiley Online Library.
- Showcase your company's values and brand with an enhanced employer profile.

#### For Job Seekers:

- **Seamless access** with single sign-on: Log into your AAA member account and automatically gain access to the Career Center.
- **Tailored job search** results using advanced filters like location, salary range, organization type, and more.
- Get job alerts delivered directly to your inbox.
- Upload your résumé and get noticed by top employers.
- Jobs for every career stage—whether you're just starting out or taking your next big leap.
- Access to an extensive Career Resources Library to guide you every step of the way.

For more information about the AAA Career Center, contact Mary Beth Gripshover, Membership Resources Manager, at Marybeth.Gripshover@aaahq.org.



#### Thought Leaders in Accounting

Yvonne L. Hinson, Chief Executive Officer

Contact Us:

Phone: 941-921-7747 Email: info@aaahq.org

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#### 2026 Annual Meeting: Save the Date

We invite you to join your AAA community at the in-person 2026 Annual Meeting to be held in Las Vegas, Nevada. The Meeting will take place at Caesars Palace Las Vegas, August 1–5, 2026.

Watch for more information coming soon!

- 2026 Conference on Teaching and Learning in Accounting: Saturday, August 1 and Sunday August 2
- 2026 AAA Annual Meeting: Monday, August 3 Wednesday, August 5
- 2026 AAA Annual Meeting Pre-Conference Events: Saturday, August 1 and Sunday, August 2
- 2026 AAA Career Center at the Annual Meeting: Saturday, August 1 through Tuesday, August 4



Viva Las Vegas!