



Accounting Education News

Thank You for a Successful 2018 Annual Meeting!

Thank you to all of our members, speakers, sponsors, and exhibitors who helped to make 2018's Annual Meeting another successful and exciting event in Washington, DC! In this issue, look for some highlights from the meeting including a recap of AAA Award winners and sessions, as well as some great photos from the Gaylord National Resort & Convention Center.



2017-2018 AAA President Anne L. Christensen at the Monday Opening Plenary



2018-2019 AAA President Marc A. Rubin at the Wednesday AAA Luncheon



Wednesday AAA Luncheon



Exhibit Hall

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Welcome from the 2018-2019 AAA President

“Change is the law of life and those who look only to the past or present are certain to miss the future.” – John F. Kennedy



Change management is a great challenge for many organizations. As Theodore Levitt wrote in his 1963 article in the *Harvard Business Review* titled, *Creativity Is Not Enough*, “What is often lacking is not creativity in the idea-creating sense, but innovation in the action-producing sense, i.e., putting ideas to work. All in all, ideation is relatively abundant. It is implementation that is more scarce.” John Kotter, in his well-known book on change management titled *Leading Change* (Harvard Business Review Press, 2012), recommends eight steps for a successful and sustainable process for organizational change.

The updated version of the eight steps is as follows:

1. **Create a sense of urgency**
2. **Build a guiding coalition**
3. **Form a strategic vision and initiatives**
4. **Enlist a volunteer army**
5. **Enable action by removing barriers**
6. **Generate short-term wins**
7. **Sustain acceleration**
8. **Institute change**



As we are all aware, the fast-past change in technology is disrupting current business models and creating new types of businesses. The accounting profession is also changing to provide new forms of relevant, verifiable information to internal and external stakeholders. As corporate and professional organizations evolve, the accounting academy and Association need to adapt accordingly. Given these changing environments, still one of the biggest impediments to evolution is the sense of urgency to make the needed organizational changes. If we do not implement changes now to our accounting curriculums to embody the impact of technology such as robotics, machine learning and artificial intelligence, and data analytics, then we risk becoming irrelevant in providing the high value that accountants and accounting have historically provided to society and the economy specifically.



President Marc A. Rubin at the 2018 Annual Meeting
Wednesday AAA Luncheon

If we do not feel the sense of urgency now, I am not sure what other events need to take place to feel that urgency. But creating the sense of urgency is only step one. Impactful, sustainable change that meets society’s needs requires that the remaining steps also be fulfilled. This will take considerable human and financial resources, along with time. I recommend that as members of the accounting academy, you discuss with your colleagues what plans you need to develop and how you will develop and execute them in order to continue the accounting academy’s role in creating a more prosperous global society.

Over the approximately 40 years since I became a member of the American Accounting Association (AAA), the number of full academic members has stayed about the same, yet the services the AAA has provided its members has changed significantly. For example:

- Our number of special interest Sections has increased from 7 to 17 during this time period.
- The number of meetings held during the year has gone from 18 to 51.
- Annual Meeting attendance has increased by nearly 80%.
- Possibly most impactful has been the increase in AAA journals from 3 to 17.
- Other new activities we have added include the Accounting Hall of Fame, the Accounting PhD Rookie Recruiting and Research Camp, the Kudos Program, and the Center for Advancing Accounting Education.

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As our membership and the discipline continue to expand and diversify, even greater demands on the resources of the AAA are likely to occur to serve our members and our vision, which is to remain the Global Thought Leaders in Accounting. The Association's leadership, our **"guiding coalition"** in Kotter's world, gained a sense of urgency for change when we realized that the role of faculty is changing, adding more demands on their time at their institutions. Thus, to continue to support members and provide much-needed services, we risk surpassing the availability of our Association's human and financial resources. In order to be most effective and efficient with the resources available, the AAA needs to develop a new system to allocate those resources within the change management process.

To begin to design a new resource allocation method that will **form the strategic vision and identify initiatives**, the professional and member leadership engaged in a strategic planning process utilizing Zimmerman and Bell's *The Sustainability Mindset* program (Josey-Bass, 2015). This program allowed the leadership team to develop a prioritizing process that will enable the AAA to appropriately allocate the use of the Association's resources. This process will allow us to identify those sets of activities that provide the highest value to members and are financially viable.



Going forward, for new activities or processes that require financial or human resources, a request proposal will need to be prepared (<http://aaahq.org/About/Governance/Policies-Procedures>). Initial proposals will be relatively short and require basic information. These proposals will be evaluated by the Board of Directors and feedback will be supplied to the proposer. Proposals considered to be most promising, as determined by the Board will then be further considered based upon additional detailed information about the activity. The professional staff will assist the proposer in providing the additional required information. The detailed proposals will then be voted upon by the Board to determine which ones will be resourced, and those that may be put on hold for a later date or not funded.

KUDOS

Currently, the Board has agreed to use resources toward two previously proposed activities. We are currently in the midst of a pilot project to test Kudos's ability to provide greater visibility for our scholarship. It is a tool for making "plain language summaries" of recently published articles more visible to people outside of the academy.

Several Sections signed on to be part of the Kudos pilot, so that we have eight journals involved in beginning to gather data and insights into how we can amplify the voice of our members, support society, and gather data to help us remain critical in the future.

Another critical project, as determined by the Board of Directors, is the development of a sustainable business model for the operations of the AAA. Our association structure is more complex than that of many other organizations because we have a variety of segments. The combination of segment and association-wide activities makes for a complicated resource allocation process. This includes both financial and human resources. This project is underway to better define how the AAA and its various segments can operate to best serve its members and to prioritize the use of our resources in a deliberate and thoughtful process. Throughout the year, we will provide additional information about the progress of this project.

For the AAA to remain effective we will need to rely on the creativity and innovation of our members and professional staff. Thus, we want to enable all members as well as staff to propose how the Association will use its resources to best serve its mission. Thus, the AAA leadership encourages proposals from segments, committees, task forces, individuals, and staff. Proposals can relate to conferences, publications, processes, or any other Association activity.



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For example, in the past two years, the AAA commissioned reports from the Research Relevance Task Force and Committee on Continuing Engagement. Both of these reports are available on the AAA website (<http://aaahq.org/About>). We expect that activities suggested by these reports may be a source for proposals for our resource allocation process.

Of course, the funding of proposals will not in and of itself create the needed changes. As Kotter suggests, it takes a variety of other steps as well including the enlistment of a volunteer army. We hope you can provide your talents to making sure we continue as a high-value-adding sustainable organization that will provide great benefits to its members for years to come. I have been most fortunate to have had the AAA assist me in the many phases of my career. Its support to me in my role as a teacher, scholar, and administrator has been and continues to be invaluable. I hope you feel similarly.

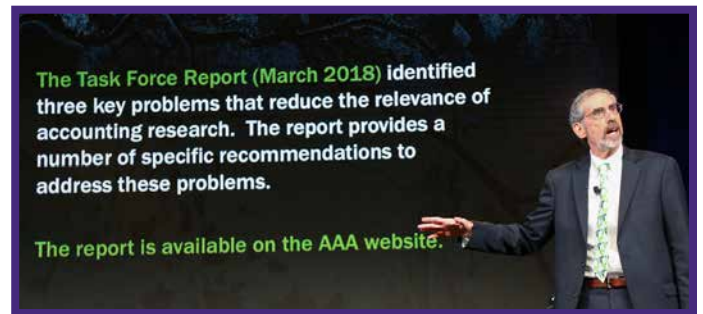
Thank you again for giving me the honor to serve as the President of the AAA; it is very much a privilege. Also, I want to thank all of you for your commitment to the AAA and making the accounting academy a vital and important contributor to the professional world and society. Finally, I cannot thank our expert professional staff enough for their commitment and dedication to our members and our mission. If you have any suggestions for improvement or want to provide us with any feedback, remember the suggestion box is available on the AAA homepage. Have a terrific academic year.

Best,

Marc

Marc A. Rubin

2018-2019 AAA President



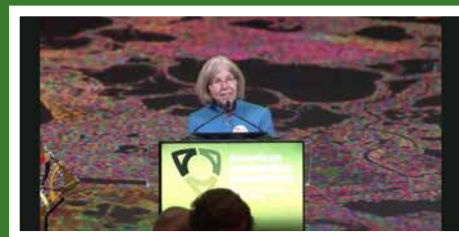
*President Marc A. Rubin at the 2018 Annual Meeting
Wednesday AAA Luncheon*

2018 Annual Meeting Videos Now Available Online!

If you were unable to attend the 2018 Annual Meeting in Washington, DC, you can still view videos of selected Plenary and AAA Luncheon speakers, panel sessions, and the Transformative Technologies Workshop.

Videos hosted by the American Accounting Association have been authorized by their respective presenters/rightsholders. Access to presentation video content from the 2018 Annual Meeting is a member benefit. To view the videos, please log in with your AAA username and password.

To view the videos, please visit <http://aaahq.org/Meetings/2018/Annual-Meeting/Video-Gallery>



2018 Accounting Hall of Fame Inductions

On Tuesday, August 7, 2018 at this year's Annual Meeting in Washington, DC, four new members were inducted into the Accounting Hall of Fame: **George David Anderson**, **Mary Elizabeth Barth**, **Olivia Faulkner Kirtley**, and **Kenneth Wilson Stringer**. The Hall of Fame, originated at The Ohio State University in 1950, inducted 93 members over the decades of its activity. In 2017, the operations of the Accounting Hall of Fame were assumed by the AAA.



(left) The family of George David Anderson (1922-2001), the 94th member to be inducted into the Accounting Hall of Fame, with Bruce Behn, chair of the Accounting Hall of Fame Transition Team.

(below) Mary Elizabeth Barth, the 95th member to be inducted into the Accounting Hall of Fame, with Bruce Behn, chair of the Accounting Hall of Fame Transition Team.



(above) The family of Olivia Faulkner Kirtley, the 96th member to be inducted into the Accounting Hall of Fame, with Bruce Behn, chair of the Accounting Hall of Fame Transition Team. Olivia (pictured at left) appeared at the induction presentation via satellite.

(right) The family of Kenneth Wilson Stringer (1918-2014), the 97th member to be inducted into the Accounting Hall of Fame, with Bruce Behn, chair of the Accounting Hall of Fame Transition Team.



Congratulations to the 2018 AAA Award Winners!

At this year's Annual Meeting in Washington, DC, the following awards were presented to members. Please join us in congratulating your colleagues. For a complete review of all award winners, please visit <http://aaahq.org/Education/Awards/Press-Release/2018>

Accounting Horizons Best Paper Award

Michael S. Drake, Brigham Young University; Phillip J. Quinn, University of Washington; Jacob R. Thornock, Brigham Young University.
"Who Uses Financial Statements? A Demographic Analysis of Financial Statement Downloads from EDGAR." *Accounting Horizons*, September 2017, Volume 31, No. 3, pp. 55-68.

Award recipients Jacob R. Thornock, Phillip J. Quinn, and Michael S. Drake, with presenter Terry Shevlin



Competitive Manuscript Award

Mario Schabus, The University of Melbourne. "Do Director Networks Help Managers Plan and Forecast Better?"

Benjamin Yost, Boston College. "Locked-in: The Effect of CEOs' Capital Gains Taxes on Corporate Risk-Taking."

Award recipients Benjamin Yost and Mario Schabus



Deloitte Foundation Wildman Medal Award

(Sponsored by the Deloitte Foundation)

Susan Scholz, The University of Kansas.
"Financial Restatement Trends in the United States: 2003–2012." Center for Audit Quality, 2014.

Kathy Shoztic (Deloitte), award recipient Susan Scholz, and presenter Rick Hatfield



Distinguished Contribution to Accounting Literature Award

Feng Li, Jiao Tong University.
"Annual Report Readability, Current Earnings, and Earnings Persistence." *Journal of Accounting & Economics*, August 2008, Volume 45, No. 1-2, pp. 221-247.
and

"The Information Content of Forward-Looking Statements in Corporate Filings – A Naïve Bayesian Machine Learning Approach." *Journal of Accounting Research*, December 2010, Volume 48, No. 5, pp. 1049-1102.

Award recipient Feng Li with presenter Patricia Dechow



Innovation in Accounting Education Award

(Sponsored by the Ernst & Young Foundation)

Ann Dzurainin, Northern Illinois University.
"Data and Analytics in Accounting: Innovation and Impact in Accountancy Education."

Ellen Glazerman (EY), award recipient Ann Dzurainin, and presenter Mehmet Kocakulah





Issues in Accounting Education Best Paper Award

Allen D. Blay, Florida State University, and M. G. Fennema, Florida State University. "Are Accountants Made or Born? An Analysis of Self-Selection into the Accounting Major and Performance in Accounting Courses and on the CPA Exam." *Issues in Accounting Education*, August 2017, Volume 32, No. 3, pp. 33-50.

Award recipients M.G. (Bud) Fennema and Allen Blay, with presenter Terry Shevlin



Lifetime Service Award

Gary J. Previts, Case Western Reserve University, and G. Peter Wilson, Boston College.

(left) Award recipient Gary Previts with presenter Christine Botosan

(right) Award recipient G. Peter Wilson with presenter Christine Botosan



Notable Contributions to Accounting Literature

(Sponsored by the AICPA)

Urooj Khan, Columbia University; Bin Li, The University of Texas at Dallas; Shivaram Rajgopal, Columbia University; Mohan Venkatachalam, Duke University.

"Do the FASB's Standards Add Shareholder Value?" Accepted by *The Accounting Review*, June 2017, as an online early preprint of an Accepted Manuscript.

Publishing update: This paper has since been included in the following issue: *The Accounting Review*, March 2018, Volume 93, No. 2, pp. 209-247.

Steve Matzke (AICPA) with award recipients Mohan Venkatachalam, Bin Li, and Urooj Khan (not pictured is award recipient Shivaram Rajgopal)



Outstanding Accounting Educator Award

(Sponsored by the PricewaterhouseCoopers Foundation)

Mahendra R. Gujarathi, Bentley University and Jan R. Williams, The University of Tennessee.

Julie Peters (PwC), award recipient Mahendra Gujarathi, and presenter David Stout



Julie Peters (PwC), award recipient Jan R. Williams, and presenter David Stout

Outstanding Service Award

Guido L. Geerts, University of Delaware.

Award recipient Guido L. Geerts with presenter Anne Christensen



Robert D. Allen, Marsha M. Huber, and Carolyn B. Hughes receive the 2018 AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize

The American Accounting Association (AAA) would like to congratulate Robert D. Allen, Marsha M. Huber, and Carolyn B. Hughes as recipients of the 2018 American Accounting Association/J. Michael and Mary Anne Cook/Deloitte Foundation Prize. Robert D. Allen is the recipient of the graduate award, Marsha M. Huber is the recipient of the undergraduate award, and Carolyn B. Hughes 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 \$25,000 on Monday, August 6 at the 2018 Annual Meeting in Washington, DC. 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 \$25,000 each can be made in the categories of graduate, undergraduate, and two-year accounting programs.

Graduate

Robert D. Allen, The University of Utah

“As I consider the positive influence outstanding teachers have had in my life, I recognize the responsibility and privilege of being an educator. I work hard to make a positive difference in the life of each student. Some of the most satisfying experiences I have had as an educator have been to help students beyond their expectations. I love the challenge of helping students see the potential that resides within them.”

Undergraduate

Marsha M. Huber, Youngstown State University

“My teaching philosophy is to transform young people’s lives and the accounting profession through the interdisciplinary application of positive psychology, neuroscience, and the best educational theories available today. Underlying my teaching philosophy is my belief that what I do is about THEIR learning, not my teaching. The transformation to become a ‘superior’ teacher has taken a lifetime, and it will likely continue until I retire. What I do is not random, but intentional. I’m always learning more, renewing myself, perfecting my classes, because I can’t ask my students to be their best, if I’m not giving them my best also.”

Two-Year College

Carolyn B. Hughes, Asheville Buncombe Technical Community College

“To me, being a bridge for my students means that I help them along a path that connects them to a demanding but promising career...to help them understand how business and accounting works. Preparing this bridge requires a commitment on my part to carefully prepare, set clear, measurable goals and empathize with a diverse group of people from assorted backgrounds. This requires that I respect my students, care about their futures, and encourage them to believe in their abilities.”



Carolyn B. Hughes, Marsha M. Huber, and Robert D. Allen



The American Accounting Association/J. Michael and Mary Anne Cook/Deloitte Foundation Prize Medal



Call for Nominations for the 2019 AAA Awards

The AAA is now accepting nominations for the 2019 AAA Awards. These awards recognize the many significant contributions of AAA members in either accounting education, research, or practice. Consider nominating a colleague or self-nominating today!

Nomination Deadline: Thursday, January 31, 2019

Nominate Now for the 2019 AAA Awards:

- **Competitive Manuscript Award** - for research by AAA members who have earned their PhD between 2014-2018
- **Deloitte Foundation Wildman Medal Award** - for results or application of research that advances the practice of public accountancy
- **Distinguished Contributions to Accounting Literature Award** - for uniqueness and magnitude of contribution to accounting education, practice, and/or future accounting research
- **Innovation in Accounting Education Award** - to encourage innovation and improvement in accounting education
- **Lifetime Service Award** - recognizes service contributions to accounting education over a sustained period of time by members whose career contributions have made a significant impact beyond their own institutions
- **Notable Contributions to Accounting Literature Award** - to recognize research of exceptional merit published from 2014 to 2018
- **Outstanding Accounting Educator Award** - to recognize outstanding services to the Association other than educational and research contributions
- **Seminal Contribution to Accounting Literature Award** - to recognize works that have stood the test of time and have contributed in a fundamental way to later research

Visit <http://aaahq.org/Education/Awards> to view award criteria and nominate.

2018 Service Project: ShelterBox



At this year's Annual Meeting in Washington, DC, the AAA was proud to continue our partnership with ShelterBox, the premier international disaster relief charity that provides immediate emergency shelter and other lifesaving aid to survivors of disasters such as earthquakes, volcanoes, floods, droughts, hurricanes, tsunamis, or humanitarian crises. We greatly thank our membership for their overwhelming generosity and support of the Service Project each year.

Together, we can and do make a difference!



Katherine Fick, ShelterBox USA Secretary and Privacy Counsel, IBM Corporation, addresses the Monday morning plenary in Washington, DC at the 2018 Annual Meeting.

A ShelterBox tent and supplies were on display in the Exhibit Hall in the Gaylord National Resort & Convention Center in Washington, DC.



Steven Wagenseil, ShelterBox Ambassador, Katherine Fick, and Wayne Chiles, ShelterBox Ambassador, in the Exhibit Hall ready to greet members and explain more about the mission of ShelterBox.

Welcome to the 2018-2019 Board and Council

The 2018-2019 Board of Directors began their service at the Annual Meeting.

Pictured are (left to right, top row) Mark DeFond, Council Chair David Stott, Wim Van der Stede, Terry Shevlin, Marc Rubin, Steve Kaplan, and Mark H. Taylor. (left to right, bottom row) Audrey Gramling, Tracie Miller-Nobles, Elaine Mauldin, Anne Christensen, Executive Director Tracey Sutherland, and Paul H. Munter.



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 2017-2018 Council for their service to the AAA.

Pictured above are the members of the 2018-2019 Council whose terms began at the conclusion of the 2018 Annual Meeting in Washington, DC.



Thank you to Markus Ahrens for his ongoing service to the AAA. At the Council meeting on Sunday, August 5, 2018, Markus concluded his term as the 2017-2018 Council Chair by handing over the gavel to 2018-2019 Council Chair David Stott.

Faculty-Student Collaborations in Accounting (FASTCA-18)

The 2018 Annual Meeting hosted the sixth Faculty-Student Collaborations in Accounting Workshop (FASTCA-18), a daylong workshop that explores and examines innovative ideas for faculty collaborations with undergraduate and master's degree students. This year the workshop received 14 submissions, of which ten were selected to be presented at the Annual Meeting in Washington, DC.



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 Marsha M. Huber, Associate Professor of Accounting at Youngstown State University, who served as the Chair of FASTCA-18.



Presentations at this year's FASTCA-18 workshop (above and below)



23rd Annual Ethics Research Symposium Recap

The 23rd Annual Ethics Research Symposium provided many interactive sessions for those passionate about teaching accounting ethics and professional responsibility. Sunday's opening session featured guest speaker Dr. Gentile, who shared the GIVING VOICE TO VALUES (GVV) approach to preparing business managers and accounting leaders for values-driven decision making. Rather than a focus on ethical analysis, GVV focuses on ethical implementation and asks the question – "What if I were going to act on my values? What would I say and do? How could I be most effective?" The conference offered panel sessions including discussions of the "Ethical Implications of the U.S. National Debt" and "Is the Public Interest Being Served by Current Financial Reporting Standards and Practices?" Research sessions explored topics including Corporate Social Responsibility, Codes of Conduct, Ethical Decision Making, Teaching Cases, Tax, and International Issues.



Two awards were presented during lunch. The Best Research Award was presented to Hong Kim Duong, Marco Fasan, and Giorgio Gotti for their manuscript entitled "Living Up to Your Codes? Corporate Codes of Ethics and the Implied Cost of Capital." The Best Contribution to Teaching Award was presented to John Simms for his manuscript entitled "Teaching Accounting Ethics Using Ex Corde Ecclesiae."

We received a great amount of positive feedback after the conference. We are grateful for all of the reviewers and discussants who volunteered their time and expertise. We thank the presenters and attendees who made the entire day a success by enabling us to explore our research interests and expand our knowledge of accounting ethics.

Tara J. Shawver, King's College
William F. Miller, University of Wisconsin-Eau Claire
2018 Ethics Research Symposium Co-Chairs

2018 Global Emerging Scholars Research Workshop

The fifth Global Emerging Scholars Research Workshop (GESRW) was held at the 2018 Annual Meeting in Washington, DC on Sunday, August 5. This workshop was once again held for scholars in the early stages of their research careers and was primarily focused on assisting scholars from emerging countries. The main objective of the GESRW is to help scholars who do not have local senior leadership to assist in the development of their research. The 16 scholars who attended the workshop presented their papers and received constructive feedback from senior mentors and their fellow scholars.

The co-chairs of the 2018 GESRW were Wayne Landsman of The University of North Carolina at Chapel Hill and Recep Pekdemir of Istanbul University. Serving with Professors Landsman and Pekdemir as senior mentors were Jonathan C. Glover, Columbia University; William R. Kinney, Jr., The University of Texas at Austin; and Christopher D. Williams, University of Michigan. Workshop attendees had the opportunity to interact with these renowned scholars of international standing and with fellow early career researchers. In addition, the workshop provided a platform for discussion of research ideas and issues that will potentially lead to future collaboration among attendees.

"I know the workshop made an enormous difference to the participants", said GESRW co-chair Wayne Landsman. "For many of them, it was the first time they have had the opportunity to present their research in a workshop setting. The feedback they received from the senior mentors and the other participants will play a critical role in helping them with the current and future research. The GESRW is an important component of the educational programs sponsored by the AAA for its members, particularly those from emerging countries."

Co-chair Recep Pekdemir stated, "This workshop has been a gate for global emerging scholars in order to share their research study papers with others. Such scholars have not had opportunities to do so. On the other hand their study papers might not have the required quality to present at the AAA Annual Conference. But the scholars might be financially supported by their institutions or some other organizations upon the acceptance of their papers. Also experience is needed to improve their skills. This workshop has provided such opportunities to those to get forward, and I hope it will continue to do so."

We look forward to hosting the 2019 Global Emerging Scholars Research Workshop at the next Annual Meeting in San Francisco, CA!



Participants of the 2018 Global Emerging Scholars Research Workshop in Washington, DC.

Conference on Teaching and Learning in Accounting (CTLA) 2018 Highlights

Faculty Accounting
Best Practices Collaborate
Engaging Mentoring
Assessment Teaching
Pedagogy Learning Empowering
Technology Strategies Emerging Topics
Research Supportive Community

The 2018 Conference on Teaching and Learning in Accounting (CTLA) celebrated eleven years of dedication to excellence in accounting education and provided an array of interactive learning opportunities for those passionate about teaching accounting. Attendees from all over the United States and around the world (Australia, Canada, Egypt, England, Israel, Japan, Korea, Mexico, New Zealand, Scotland, Singapore, South Africa, Switzerland, and Uruguay) enthusiastically immersed themselves in the sessions while networking with a cohort of faculty members fervent about accounting education.

Saturday's inspiring plenary session set the tone of the Conference by featuring distinguished guest speaker Dr. Sandra Yancy McGuire, who provided evidence that teaching students metacognition helps them enhance their learning. A luncheon panel of esteemed faculty members (Paul D. Kimmel, Jill Mitchell, and Pamela A. Smith), moderated by learning and curriculum expert Denise Probert, discussed ways faculty can use pedagogy and learning science to help ensure student learning. Unique concurrent sessions ranged from engaging students with podcasts, to moving from little data to Big Data, and using great political and artist figures to teach cost accounting, to using open source resources to enhance accounting courses. Several interactive teaching and technology roundtable sessions, Effective Teaching Practices poster sessions, presentations related to specific accounting disciplines, a tour of technology, and stimulating conversations among attendees between sessions rounded out the day-and-a-half conference.

Three well-deserved teaching awards were presented during lunch: the Bea Sanders/AICPA Teaching Innovation Award (Wendy M. Tietz), the George Krull/Grant Thornton Teaching Innovation Award (Jeffrey R. Miller and Lixuan Grace Zhang), and the Mark Chain/FSA Teaching Innovation Award (Maureen G. Butler, Gail A. Hoover King, Angela W. Spencer, and Kimberly S. Church). Winners presented their innovations during individual concurrent sessions.

Sunday's keynote address featured the 2017 J. Michael and Mary Ann Cook Prize Winners, Susan Curtis, Ed Outslay, and Cathy Scott. These award-winning educators shared their own personal teaching journeys and gave inspiring, funny, and practical tips for continually improving upon one's teaching practices. The conference concluded with attendees feeling inspired and motivated to try the innovative ideas they heard and to share those ideas with colleagues.

Thanks to everyone who helped make CTLA 2018 a great success, including our top-notch Steering Committee (Robyn Barrett, Cindy Bolt-Lee, Kim Church, Yaneli Cruz, John S. DeJoy, John Dexter, Maureen K. Flores, Carol Hughes, Mary D. Jepperson, Brenda Mattison, Nadia Schwartz, Poh-Sun Seow, Glenn Skrubbeltrang, Cindy Sobieski, and Wendy Tietz), Stephanie Glaser, Susan Crosson, and the rest of the AAA staff, and those individuals who shared their expertise with us during conference sessions.

Next year's conference, in San Francisco, promises to continue the tradition of stimulating sessions, teaching ideas, and opportunities to connect with other like-minded educators. We enthusiastically encourage you to attend.

Billie M. Cunningham and Gail Hoover King
2018 CTLA Co-Chairs



Participants engage in sessions at the 2018 Conference on Teaching and Learning in Accounting (CTLA)

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Mark Your Calendars for These Upcoming Meetings:



**American
Accounting
Association**

Southwest

March 13-16, 2019
Houston, TX



**American
Accounting
Association**

Southeast

April 4-6, 2019
Savannah, GA



**American
Accounting
Association**

Western

April 11-13, 2019
Newport Beach, CA



**American
Accounting
Association**

Mid-Atlantic

May 2-4, 2019
Pittsburgh, PA



**American
Accounting
Association**

Ohio

May 9-11, 2019
Columbus (Dublin), OH

2018-2019 AAA Membership Renewal *Have YOU Renewed Yet?*



It's time to RENEW
your membership!

We are currently accepting renewals for the 2018-2019 member year. The AAA's many resources serve you as a scholar, educator, or practitioner. Above all, AAA membership brings you networking opportunities with colleagues from around the world, plus exposure to exciting new initiatives.

2018-2019 Membership Dues:

- Full Member - \$235
- Two-Year College Member - \$80
- Life Member - \$50
- Student Member - \$50

Sections & Regions

The AAA offers members the opportunity to exchange expertise in 17 different interest Sections and to gather together at yearly meetings and conferences. Membership to Sections is optional and available to all AAA members.

AAA Journal Collection and the Digital Library

Your AAA membership dues include access to all 17 journals in the AAA collection!

Meetings and Continuing Professional Education (CPE) Credits

The AAA offers numerous meetings throughout the year that offer members the chance to earn valuable CPE credits at affordable prices. AAA meetings allow you to network and connect with colleagues from around the world.

AAA's Career Center

As a member of the AAA, you have access to the Career Center's unparalleled selection of jobs—over 200 are currently listed. Members can post their resumes for free to gain exposure to top recruiters in the academic world.

If you have any questions about your membership renewal, please contact our Membership Team at info@aaahq.org or by phone at 941-921-7747.



Teaching Resources

Keeping up with the FASB: Strategies for Integrating New Standards into Existing Curriculum

Moderator: Melissa Larson, Brigham Young University

At the 2018 Annual Meeting, we met with Professors Cassy Budd (Brigham Young University) and Jeffrey Lark (The University of Georgia) to understand their approach to staying current with Financial Accounting Standards Board (FASB) developments in the At-Large panel session 5.02 “Keeping up with the FASB: Strategies for Integrating New Standards into Existing Curriculum.” Professor Budd discussed her strategies relative to the undergraduate financial accounting curriculum, and Professor Lark discussed the graduate curriculum perspective.

The ideas presented included:

1. Sign up for financial accounting updates from the large accounting firms to receive push notifications on FASB and International Accounting Standards Board (IASB) related discussion topics and decisions. The sign up for these services can be easily found on the respective firm websites.
2. Sign up directly with the FASB and IASB for push notifications related to meetings and decisions.
3. Utilize the FASB codification access available to universities through the AAA. Review the executive summaries of the recent Accounting Standards Updates quarterly (or at the beginning of each semester) for any that might relate to content for the coming semester.
4. Utilize the teaching resources (e.g., videos, podcasts) available from the FASB website.
5. Utilize the myriad teaching resources (e.g., cases, podcasts) available through the large accounting firms.
6. Utilize large firm accounting guides for readings and sample problems when text books are behind the accounting changes.

As a general reminder to all who utilize these resources, please protect the case materials by not distributing the suggested answers to students in any form.

A copy of the resources discussed and distributed follows:

Educator resources from the FASB and IASB

1. FASB Academic landing page: <https://fasb.org/academics>
 - a. Includes links to free webcasts, videos for use in the classroom, and summaries of FASB publications.
 - b. Sign up for the FASB Action Alert to receive regular updates on ongoing projects and Board decisions: <https://www.fasb.org/signup>
2. IASB Academic landing page: <https://www.ifrs.org/academics/>
 - a. Includes highlights of key sections of the IASB webpage, IFRS conferences for academics, and case studies of varying difficulty. Must email the IASB Education team to obtain the solution and teacher's notes.
 - b. Sign up for IASB Updates to receive regular updates on ongoing activities and Board decisions: <https://www.ifrs.org/login/?returnUrl=/dashboard/>
3. Other learning resources:
<http://archive.ifrs.org/Use-around-the-world/Education/Pages/Learning-Resources.aspx>
 - a. This document was prepared by the IASB and is an extensive list of resources available to academics from firms, regulators, and other professional bodies to support education efforts. It emphasizes IFRS teaching resources, but many of the sites also provide support for U.S. GAAP.

Educator resources from the Big 4 firms (Note: some of these sources require registration, but all resources are free)

1. Deloitte
 - a. Educator materials landing page: <https://www2.deloitte.com/us/en/pages/about-deloitte/solutions/educator-resources.html>
 - b. Trueblood case studies: <https://www2.deloitte.com/us/en/pages/about-deloitte/articles/trueblood-case-studies-deloitte-foundation.html>
 - c. E-learning modules on IFRS: <http://www.deloitteifrslearning.com/>
 - d. Summary of all IASB activities to date: <https://www.iasplus.com/en>
2. EY AccountingLink provides guidance on interpreting and applying current accounting topics: <https://www.ey.com/ul/en/accountinglink/accounting-link-home>
3. KPMG University Connection provides case studies and videos for educators: https://www.kpmguniversityconnection.com/University/view/resources/?topic_id=4&rsizelg
4. PwC's CFOdirect provides in-depth accounting guidance for current accounting topics: <https://www.pwc.com/us/en/cfodirect/publications/accounting-guides.html>
5. Podcasts: Big4 Accounting Firms podcast, PwC CFOdirect podcast, Deloitte IFRS podcast, IASB podcast

Blockchain Technology: An Emerging Issues Forum Recap

Blockchain Technology: An Emerging Issues Forum, held at the Marriott San Francisco Airport Waterfront Hotel September 13-14, 2018, was designed for experienced blockchain enthusiasts as well as those looking to learn more about the diverse opportunities blockchain offers accounting. The two-day workshop focused on the what and why now aspects of this emerging technology. It included TED talks, concurrent sessions, and evening workshops. It addressed real issues confronting the accounting blockchain community. It provided blockchain examples ranging from cryptocurrency, to healthcare, to auto registration, to shipping containers, to food safety. The 160+ participants earned up to 19.2 hours of CPE in just two days.



The workshop began Thursday morning with 15 minute TED-like talks from professionals to provide an overview of blockchain. The IMA sponsored the first speaker, Natalia Maslova of EY, who spoke about “Blockchain: What Is It?” Erich Braun of KPMG spoke about “Blockchain: Why Now?” David Haimes of Oracle spoke on “How Blockchain Will Impact Financial Management Software Systems.” Mike Marzelli of Deloitte spoke on the “Potential Impact of Blockchain on the Audit and Assurance Profession.” Robert Hirth of Protiviti, Sustainability Accounting Standards Board (SASB) Board member, and former Committee of Sponsoring Organizations of the Treadway Commission (COSO) Chair, spoke on “Sustainability and Internal Control Issues.” The session concluded with a Question and Answer discussion.

After the Thursday morning break, the benefits and risks of blockchain were discussed. Sathya Narasimhan of SAP spoke on “Blockchain in Enterprises: Unleashing the Power of the Programmable Economy.” Andrea Tinianow of Global Kompass spoke on “The Transformative Power of Blockchain Technology.” Soumabrata Dasgupta and Vidya Meenakshisundaram of Deloitte spoke on “Trust in a Blockchain World.” A Question and Answer discussion with the speakers completed the session.



The 2018 Blockchain Technology Conference

Following the Thursday lunch, participants attended two 100-minute concurrent workshops in the afternoon. Workshop 1 choices included: “Accounting and Academic Implications of Blockchain” by Eric E. Cohen, Cohen Computer Consulting; “Evaluating the Feasibility of Proposed Blockchain Use Cases” by Myles Stern, Wayne State University; or “What’s Real, What’s Here, and Where We Are Headed” by Sathya Narasimhan, SAP.

After the afternoon break, Workshop 2 choices included: “Implementation of REA Smart Contracts” by Graham Gal, University of Massachusetts and Bill McCarthy, Michigan State University; “Accounting and Legal Implication of Cryptocurrency and Blockchain” by Ashley Davis and Kaimee Kellis Tankersley, The University of Oklahoma; and “Why Should Accountants Care about Blockchain?” by Ariel Markelevich, Suffolk University; or “A Prototype of a Blockchain Shared Ledger System for Financial Accounting” by Chi-Chun Chou, California State University, Monterey Bay; and “Teaching Blockchain Concepts Using a Financial Close Example” by Diane Janvrin, Iowa State University.

After a wonderful reception, participants chose between two evening workshops: “Cryptocurrency Investing and Mining Transactions Accounting and Taxation How-To’s” by Nancy Orben, Blue & Co. or “The Digital Pink Slip—A Blockchain Use Case for Automobile Registration” by Cory Campbell, Indiana State University.

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The Friday morning session was hosted by the Accounting Blockchain Coalition (ABC) and its four working groups: Regulatory Compliance, Auditing and Accounting, Taxation, and Internal Control. The President of the Accounting Blockchain Coalition (ABC), David Deputy, Vertex, provided an overview of ABC and thanked the American Accounting Association for being one of the Charter members of ABC. He explained that each AAA member has the ability to participate in ABC working groups activities. Emerging issues for the Regulatory Compliance working group were described by Joseph McCaffrey, Morris + D'Angelo. Auditing and Accounting working group emerging issues were shared by Mark Li, BPM LLP. Taxation working group emerging issues were covered by Mario Costanz, Happy Tax. And, Internal Control working group emerging issues were explained by Steven Marsden, RSM US LLP. A Question and Answer discussion completed the session. After the morning break, table discussions among participants sparked by the ABC's emerging issues yielded what each table concluded were the top issues to be addressed. Using a design thinking exercise with Post-It notes and input from the participants, these top issues were grouped by topic and shared with ABC leaders. Contact information from attendees wanting to become involved in ABC working groups was also collected and shared.

After lunch on Friday, participants attended two more 100-minute workshop sessions in the afternoon. Workshop 3 choices included: "Blockchain and Health Information Systems" by Tom Stafford, Louisiana Tech University and Graham Gal, University of Massachusetts; "Initial Coin Offering: An AIS Teaching Case" by Ahmed Gomaa, University of Scranton; and "How and When to Best Integrate Blockchain into Accounting Curriculum: Survey Results" by Tyson Empey and Elizabeth Felski, SUNY Geneseo; or "Explanation to Application—How to Incorporate Blockchain into the Classroom" by Ethan Kinory, Rutgers, The State University of New Jersey, Camden and Sean Stein Smith, Lehman College—CUNY.



Participants of the 2018 Blockchain Technology Conference discuss ideas at the workshop.

Following the afternoon break, Workshop 4 choices included: "Blockchain: What's Really Happening in the Business World" by Natalia Maslova, EY; and "The Evolution of Accounting from Bullas to Blockchain Ledgers and Cryptocurrencies—A Historical Perspective" by Nancy Jones, San Diego State University; "Blockchain Capability Decisions for Implementing Blockchain Using Hyperledger: Use Case for Food Supply Tracking for Safety Protections and Traceability" by Severin Grabski, Michigan State University and Pamela Schmidt, Washburn University; or "Blockchain and Accounting—Use Cases, Examples, and Applications for Practitioners and Educators" by Deniz Appelbaum, Montclair State University and Sean Stein Smith, Lehman College—CUNY. The conference concluded with a Friday farewell get-together where there was an appreciation of how much was learned at the conference and how much more there is to learn about blockchain!

As an AAA member, conference videos and PDFs of presentations are available to you. To learn more, go to <http://aaahq.org/Meetings/2018/BlockchainAAA/Video-Gallery>

For a selection of Sponsor and Speaker Resources from the conference, go to <http://aaahq.org/Portals/0/documents/misc/Blockchain%20Videos%20and%20Readings.pdf>



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What Is Blockchain Technology?

By Ariel Markelevich, Associate Professor for Accounting, Suffolk University, Boston MA

Many have heard about blockchain. Many do not really know what it means. In the recent blockchain forum organized by the American Accounting Association in San Francisco, most attendees identified as having only basic knowledge about blockchain. This article sheds some light on what blockchain is and what uses it may have.

A lot of the confusion around blockchain comes from mixing Bitcoin, or other cryptocurrencies, and blockchain. Bitcoin uses blockchain, but blockchain is a separate technology that can be used for many things, not just cryptocurrencies.



A recent *Barron's* article states, "The technology long associated with Bitcoin is now being used to make businesses as varied as trade finance, videogaming, travel insurance, and diamond mining more efficient and more secure." However, "the blockchain revolution is also far, far down the road. If it ever comes."¹

What is blockchain?

So, what is blockchain? Blockchain is a way to organize and store data. The data entered into a blockchain can be any data. A blockchain database starts with a user entering a record (for example a transaction). The record is then validated and added to a block that contains many records. The block is then added to a chain of blocks forming the blockchain. Each block in the chain is represented by a code (a hash, which is created by cryptography). Each block also contains the hash for the previous block, hence forming the chain.

The slightest change in a record would cause the hash representing the block to be different. Previous records cannot be changed because it would require changing all subsequent blocks in the chain, in all copies of the database, which may be virtually impossible (depending on the specifics of the adoption). This difficulty in changing previous records is known as immutability.

An important characteristic of blockchain is its distributed nature. The database is distributed among its many users. Having multiple identical copies of the blockchain adds to the data's resilience and immutability. The validation method of the records before being entered to the blocks varies between different blockchain adoptions. In the more famous Bitcoin use case, some voluntary users (miners) validate the information that is posted to the chain by solving complex mathematical problems and they get paid for doing it (in Bitcoin). However, not all blockchain adoptions have the same validation process. In other adoptions of blockchain, there could be an entity or a certain type of user (i.e., supervisors) that would be tasked with authenticating the transactions.



The Bitcoin blockchain system is egalitarian, and all users have the same power and authority. This egalitarian adoption may not be suitable for some business cases. A blockchain system can also be designed to have different types of users with different authority and different tasks. Some users (also known as nodes) can be allowed only to enter data, others to approve it, etc.

What can blockchain be used for?

Blockchain is a way for multiple users to create data and to distribute those aggregated data among many users. The most famous use case for blockchain is Bitcoin and other cryptocurrencies. In the Bitcoin case, the blockchain contains information about all the Bitcoin transactions. However, blockchain does not need to be used to record transactions. In fact, blockchain can be used to store a variety of information. A recent article in *The New York Times*² described Walmart's adoption of an IBM-developed system called IBM Food Trust that uses blockchain technology. In the Walmart case, the data-

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¹ <https://www.barrons.com/articles/blockchain-is-starting-to-show-real-promise-amid-the-hype-1534554901>

² <https://www.nytimes.com/2018/09/24/business/walmart-blockchain-lettuce.html>

base contains information about leafy greens (lettuce and spinach). Starting with Walmart's suppliers, each person that handles the produce for Walmart updates the database and makes an entry on the blockchain. This series of entries tracks the goods progress in Walmart's supply chain, and if some problem with the food is discovered the path the food has taken can be reviewed. In another recent blockchain application, IBM and the shipping giant Maersk announced a shipping solution to help track shipments.³ More than 90 organizations, including ports, custom authorities, and shipping companies, will participate in this global trade blockchain. This system will help track the shipments, similar to the Walmart example, but will also help execute smart contracts. The smart contract feature of this blockchain application will allow for payments to be released to the seller, automatically, once delivery has been made. Using a smart contract system, if an agent in a port (unrelated third party) updates the records to reflect the arrival of a certain shipment, the payment will automatically be made and money will be transferred from the buyer to the seller. There is also discussion about using blockchain technology in healthcare to secure and distribute health records. In other words, blockchain is used as a distributed database where multiple users can make entries or view specific data in the blockchain. The database maintains an audit trail of what data were entered and by whom.



Blockchain and accounting

Blockchain sounds like a good fit for accounting data because of the potential ability to enter all of a company's transactions and put the company's ledger on a blockchain database, thus achieving a distributed ledger. This blockchain adoption would make the ledger immutable and resilient, both great features. The complexity arises in the details. Will the company really want the ledger to be distributed and for all the information to be available? Most likely not. Do we want many users entering data into the accounting system? In most cases, no. Privacy concerns, as well as significant costs associated with the development and adoption of a blockchain solution for accounting data may outweigh its potential benefits.

Accountants should be aware of the blockchain technology because the companies they work for, or audit, are adopting blockchain in some way. It is not likely however that we will see all accounting information in a blockchain database any time soon. It appears to be one of an emerging set of tools to manage data.

Summary

Blockchain represents a new technology that could be disruptive. However, blockchain is in its early stages and is viewed by some as nascent and immature. The research firm Gartner anticipates that 85 percent of projects in 2018 with "blockchain" in their title, would not be actually using blockchain technology.⁴ It seems that blockchain-based projects are getting some traction in areas like tracking goods or financial services. However, blockchain is not the solution to all business problems. It remains an unresolved question about what impact blockchain technology will have on accountants and their work.

³ <https://newsroom.ibm.com/2018-08-09-Maersk-and-IBM-Introduce-TradeLens-Blockchain-Shipping-Solution>

⁴ <https://www.gartner.com/smarterwithgartner/the-cio-s-guide-to-blockchain/>

Did You Know...?

As an AAA member, you have access to not only the three main AAA journals—*The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*—but all 17 of the journals in the AAA collection via the Digital Library!

You can also set up alerts in the Digital Library to be notified when new content comes available for your favorite AAA journal. Once you are logged into the Digital Library, click on your name at the top right corner to show your preferences. Then click on the "Alerts" tab to select which journals you would like to receive notification about when new journal content is posted.

For any questions about the Digital Library, and how to login to access content, please contact our Member Services Team via email at info@aaahq.org.

The Future of Technology in Accounting Education: Developing Creative, Critical Thinkers

By Markus Ahrens and Cathy Scott

Note: The names of applications/websites on page 23 listed in bold type are clickable links.

Albert Einstein once said, “Education is not the learning of facts, but the training of the mind to think.” Using technology in the classroom is not only helpful in developing our student’s critical thinking skills, but it also prepares students with the workforce skills employers desire.



Disruptive technologies are quickly emerging in both education and the workplace. Clayton M. Christensen, author of *The Innovator’s Dilemma*, first introduced the term “disruptive innovation” in 1992. Christensen defined disruptive innovation as a product or service that starts at the bottom of a market, but eventually moves up to displace established competitors. Today’s disruptive technologies in Accounting Education and industry are disruptive innovations that are exceeding the rate of change humans can adapt to. Therefore, if you are feeling a bit overwhelmed by the rapid changes in technology, you are not alone. Thomas Friedman, author of the book

Thank You for Being Late, suggested that “when fast gets really fast, being slower to adapt makes you really slow and disoriented.” Both education and industry are experiencing the disorienting effects of disruptive technology. These technologies are not only changing the way people think, but also the way they operate in the workplace.

In the field of Accounting, technologies such as Cloud Computing, Big Data, Gamification, Blockchain, Artificial Intelligence, and Virtual Workplace Collaborative Applications are changing the skillsets students need to be successful in the workplace. Today, we are preparing students for an unknown future. What students learn in school may be obsolete or change by the time they enter the workplace. Therefore, we need to prepare students to be lifelong learners, with strong critical thinking skills that can help them adapt to an ever-changing world.

Looking ahead, it is anticipated that what students learn today may require them to unlearn something in the future in order to relearn something new. Thomas Friedman proposed that “Innovation is a cycle of experimenting, learning, applying knowledge, and then accessing success or failure. And when the outcome is failure, that’s just the reason to start the cycle over again.” Using technology in the classroom provides the opportunity for students to fail in a controlled environment, where they can learn from their failures on the way to becoming successful. As John Dewey suggested, “Failure is instructive. The person who really thinks, learns as much from their failures as from their successes.”



Currently, disruptive technologies are impacting our students outside of the classroom. As a result, education and employers have started to respond. Most organizations have adopted an increased presence on social media. Digital learning systems are utilizing adaptive learning, algorithms, and conceptual or real-world videos to enhance learning outcomes. Additionally, these learning systems are providing students with the immediate feedback they prefer. Technology also allows students to use their mobile devices for learning, which aligns with their preference to *type or swipe*, rather than write. Unfortunately, many students have adopted Albert Einstein’s mindset that they “don’t need to know everything, they just need to know where to find it, when they need it.” We live in a Google everything world where students are very tech dependent, but not always tech savvy. However, on the positive side, technology has expanded the modality of learning opportunities, allowing students more options to practice and master concepts.

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Embracing technology in Accounting courses not only engages students, but it can also challenge them to *think outside the box*. The “free” website TeachingAndLearningToolbox.com has created a Technology Blooms Taxonomy model that can help professors link pedagogy to technology to raise the learning bar. For instance, QuickBooks Online, a cloud-based application, can help students apply accounting concepts and eventually move them up the Bloom’s learning ladder when they analyze the information they have applied. If you are looking to add data analytics to your courses, PowerBI and Tableau are user friendly tools, used in industry, that provide students experience with analyzing and evaluating information. Evernote, Slack, Microsoft Teams, Zoom, Trello, Recap, and Google Docs offer students the opportunity to work in virtual teams where they can evaluate information and create presentations of their findings. Applications like Peergrade, provide students the opportunity to evaluate the work of others as well as offer feedback to their classmates. Students can also reflect on their own learning with this technology tool. Polling and Gamification Applications, like Poll Everywhere and Kahoot, can be used in the classroom to spot check your students’ understanding as well as measure higher-level learning outcomes. Additionally, you can keep students thinking about accounting concepts outside of class by assigning course videos, or using gamification applications like Kahoot Challenges and Poll Everywhere Competitions. These gamification applications are like tools used by employers in the workplace. They promote critical thinking, assess employee/student smart phone performance and support continuing education initiatives.



According to the 2018 World Economic Forum’s Future of Jobs Report, the top two skills employers will want in 2020 will be (1) complex problem solving, and (2) critical thinking. Additionally, the skills of creativity, teamwork, judgement/decision making, and cognitive flexibility are also on the top ten desired skillset list.



Peter Drucker once said that “*the best way to predict the future is to create it.*” There are many businesses that have successfully embraced this thought process, such as Apple, Google, and Amazon. However, there have been other companies that have allowed disruptive innovations to lessen their viability or totally displace them (i.e., Netflix replaced Blockbuster, Uber and Lyft have disrupted taxis, roller bag luggage has disrupted the need for hotel bell service). As we prepare for the “audit of the future” (see the video on YouTube at <https://www.youtube.com/watch?v=AAyjbAJEwfM>), many

disruptive technologies will change the accounting profession. Our goal as educators is to best prepare our students to become adaptive, Whalife-long learners in an ever-changing business environment.

Markus Ahrens is a Professor of Accounting at St. Louis Community College, Meramec. Cathy Scott is an Associate Professor of Business Accounting at the University of North Texas, Dallas. Markus and Cathy are also co-creators of the TeachingAndLearningToolbox.com, a free website and blog helping educators connect technology with pedagogy. Markus and Cathy can be reached via email at markus@teachingandlearningtoolbox.com and cathy@teachingandlearningtoolbox.com

Keep Up with AAA Press Releases and Press Mentions

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

The **Financial Accounting Standards Board (FASB)** Post-Doctoral Fellow Program brings academic research and skills to bear in the accounting standard-setting process, with the potential to undertake research activities in other areas. The fellow is a highly-motivated Ph.D. graduate (current or within the past two years) who serves one year on the FASB staff.

The fellow obtains experience as an *ad hoc* consultant on FASB projects and receives other career-enhancing benefits, including:

- Opportunities to conduct research and publish findings
- Access to XBRL data and training
- Exposure to cutting-edge issues – benefiting students, enhancing research relevance
- Opportunities to develop deep institutional knowledge and a portfolio of relevant research questions, and
- Opportunities to network with preparers, practitioners, regulators, users, and other academics at the highest levels, and earn external professional recognition

The FASB benefits from the academic research and skills that the fellow brings to its understanding of accounting issues, including identifying relevant research and integrating results into staff analyses used as a basis for Board decision making.

The tenure clock is expected to be suspended/delayed during the one-year period of the fellowship. Compensation is competitive, with nine month assistant professor starting salary; payable directly to the candidate (if the candidate is a FASB employee) or alternatively to the university (if the candidate is a university employee).

The deadline to apply is **Friday, December 14, 2018**, but early application is encouraged so the FASB can conduct interviews at the 2018 Accounting Rookie Recruiting Camp held in Miami, FL. Finalists will be invited to visit the FASB offices in Norwalk, CT. The position begins on July 1, 2019. Candidates can learn more about the position from our new video: <https://www.youtube.com/watch?v=Y7Fvk2FNiJw> and apply online at <https://www.fasb.org/post-docfellow>

PCAOB

Public Company Accounting Oversight Board

The **Public Company Accounting Oversight Board (PCAOB)** maintains a Research Fellowship Program that is intended to generate high-quality publishable research on topics of relevance to the PCAOB's mission. The program provides a way for the Board to obtain outside perspectives in analyzing data collected by the PCAOB through its oversight activities.

Fellows have the opportunity to engage closely with PCAOB staff in the development of research projects and serve as a valuable resource to staff economists.

The PCAOB is currently soliciting interested applicants for research fellowships. Applications are due no later than **Thursday, December 15, 2018**.

Ideal candidates for fellowship positions include:

- Tenured or tenure-track junior faculty members in economics, finance, accounting, data science, or a related area.
- Doctoral students who have completed all course work in a doctoral program in economics, finance, accounting, data science, or a related area, and are actively performing research or writing a dissertation.

The PCAOB is a nonprofit corporation established by Congress to oversee the audits of public companies in order to protect the interests of investors and further the public interest in the preparation of informative, accurate, and independent audit reports. The PCAOB also oversees the audits of broker-dealers, including compliance reports filed pursuant to federal securities laws, to promote investor protection.

In addition to the PCAOB's internal review, applications are reviewed by an academic proposal review committee. The PCAOB and the committee take into account applicant qualifications, research proposal quality, the nature of nonpublic data requested by the applicant, and the relevance of the proposed research to the PCAOB. Finalists will be invited to Washington, DC, for interviews in January and February 2019, and successful applicants will be notified no later than March 31, 2019.

Read the full Call for Submissions and application process for the PCAOB Research Fellowship Program at <https://pcaobus.org/EconomicAndRiskAnalysis/econfellowship>

Upcoming 2018-2019 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!

December 7-9, 2018 • Miami, FL

2018 Accounting PhD Rookie Recruiting and Research Camp

January 3-5, 2019 • Fort Lauderdale, FL

2019 Management Accounting Section Midyear Meeting

January 10-12, 2019 • San Antonio, TX

2019 Joint Midyear Meeting of the Accounting Information Systems and Strategic & Emerging Technologies Sections

January 11-12, 2019 • Seattle, WA

2019 Financial Accounting and Reporting Section Midyear Meeting

January 17-19, 2019 • Nashville, TN

2019 Auditing Section Midyear Meeting

January 24-26, 2019 • Miami, FL

2019 International Accounting Section Midyear Meeting

February 8-9, 2019 • Tampa, FL

2019 APLG/FSA Annual Seminar

February 21-23, 2019 • Washington, DC

2019 American Taxation Association Midyear Meeting

March 1-2, 2019 • St. Louis, MO

2019 Forensic Accounting Research Conference

March 8-9, 2019 • Norwalk, CT

2019 Government and Nonprofit Section Midyear Meeting

March 13-16, 2019 • Houston, TX

2019 Southwest Region/FBD Meeting

March 29-30, 2019 • Orlando, FL

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

April 4-6, 2019 • Savannah, GA

2019 Southeast Region Meeting

April 11-13, 2019 • Newport Beach, CA

2019 Western Region Meeting

May 2-4, 2019 • Pittsburgh, PA

2019 Mid-Atlantic Region Meeting

May 9-11, 2019 • Columbus (Dublin), OH

2019 Ohio Region Meeting

June 10-14, 2019 • Orlando, FL

2019 Intensive Data and Analytics Summer Workshop

August 10-14, 2019 • San Francisco, CA

2019 AAA Annual Meeting



We look forward to seeing you at the 2018-2019 AAA Meetings!

2019 Annual Meeting Call for Submissions Open “Bold Transformations Toward a Prosperous Society”

Business processes, global markets, information exchanges, and higher education are all undergoing radical transformations. The accounting profession, broadly defined, is not immune to the forces behind these changes, and it is being challenged to adopt new technologies, practices, and frameworks to strengthen its role as a foundation to our prosperous society. Sessions at this year’s Annual Meeting will explore the challenges and opportunities facing the accounting profession, with an eye toward implications for the academy. We have the responsibility to inform society to support constructive change and to redesign our programs and institutions to reflect the changing environment.

Submissions are now being accepted for the following:

- **Concurrent Paper and Research Forum Sessions - *Submission Deadline: January 8, 2019***
NEW THIS YEAR: A non-refundable submission fee of \$50 is required and must be paid before submitting a paper to this category. If submitting more than one paper, you may pay for all at one time. Please follow instructions on the Submission payment form.
Visit <http://aaahq.org/Meetings/2019/Annual-Meeting/Submissions#papers>
- **Concurrent Panel Sessions - *Submission Deadline: January 8, 2019***
Visit <http://aaahq.org/Meetings/2019/Annual-Meeting/Submissions/Concurrent-Panels>
- **Pre-Conference Workshops and Symposia (CPE Sessions) - *Submission Deadline: January 8, 2019***
Visit <http://aaahq.org/Meetings/2019/Annual-Meeting/Submissions/Pre-Conference-Workshops>
- **The Conference on Teaching and Learning in Accounting (CTLA) - *Submission Deadline: February 6, 2019***
Visit <http://aaahq.org/Meetings/2019/Annual-Meeting/Submissions/CTLA>
- **24th Annual Ethics Research Symposium - *Submission Deadline: February 6, 2019***
Visit <http://aaahq.org/Meetings/2019/Annual-Meeting/Submissions/Ethics-Research-Symposium>
- **Interactive Sessions:**
 - Effective Learning Strategies Interactive Sessions (ELS) - *Submission Deadline: April 2, 2019***
Visit <http://aaahq.org/Meetings/2019/Annual-Meeting/Submissions/ELS>
 - Emerging and Innovative Research Interactive Session - *Submission Deadline: April 2, 2019***
Visit <http://aaahq.org/Meetings/2019/Annual-Meeting/Submissions/Emerging-Interactive>
- **Faculty-Student Collaborations in Accounting (FASTCA-19) - *Submission Deadline: May 13, 2019***
Visit <http://aaahq.org/Meetings/2019/Annual-Meeting/Submissions/FASTCA-19>
- **Global Emerging Scholars Research Workshop - *Submission Deadline: May 13, 2019***
Visit <http://aaahq.org/Meetings/2019/Annual-Meeting/Submissions/Global-Emerging-Scholars-Research-Workshop>

Volunteer Information

The Annual Meeting Committee strongly encourages all AAA members to consider volunteering to serve as reviewers, paper discussants, and session moderators. If you are submitting a paper or proposal for the 2019 Annual Meeting, please consider “giving back” to the community by volunteering to serve in one or more of these roles. Please visit https://www2.aaahq.org/AM/sub_volunteer.cfm to volunteer today!



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**Visit the website to read how to submit and
for detailed hotel information:**

<http://aaahq.org/Meetings/2019/SummerWorkshop2019/Submissions>



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