

Accounting Education News

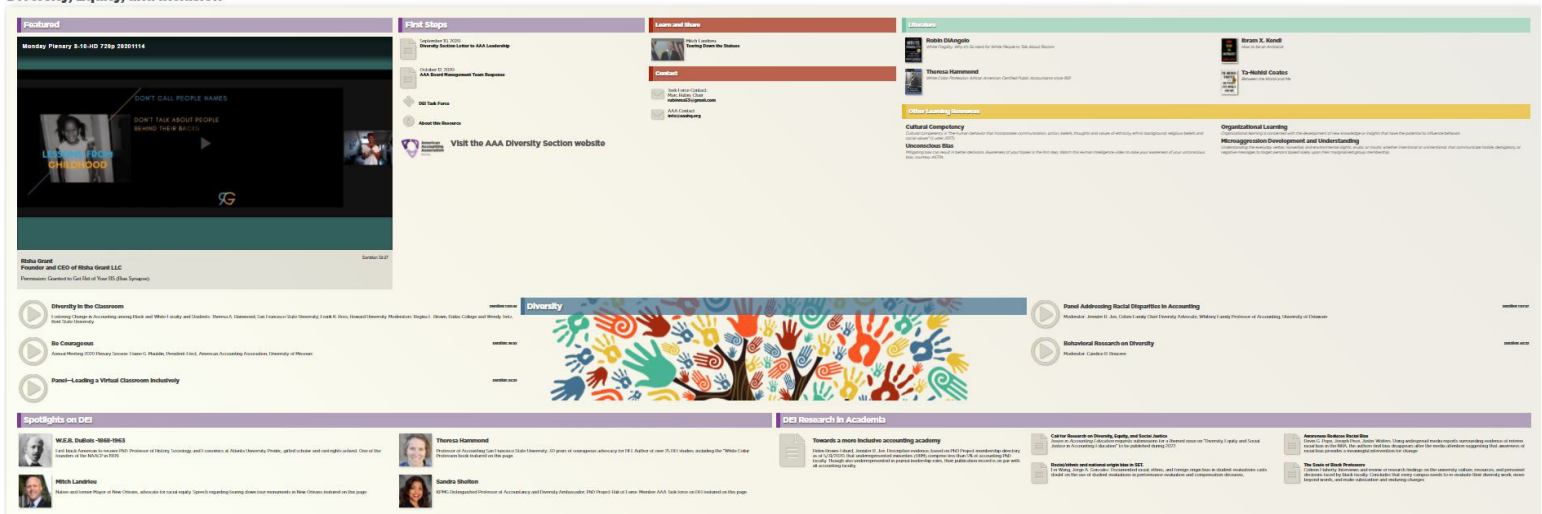
The AAA and Diversity, Equity, and Inclusion

We must and will become an organization that enhances its efforts to attract, develop, and retain a more diverse membership especially as it relates to Black/African-Americans, Latinx/Hispanic-Americans, and Native Americans. These efforts will provide great benefit to the accounting academy and profession.

In order to accomplish these goals, the Diversity, Equity, and Inclusion (DEI) Task Force will provide recommendations to the Board of Directors and AAA CEO addressing a variety of issues including how other organizations are developing DEI initiatives that enhance both their organization membership as well as the allied profession; whether the AAA should develop a Code of Conduct or similar document for its members; whether the AAA should have either or both a professional staff Chief Diversity Officer and a Board of Directors member focusing on DEI; how the AAA can encourage and support DEI research and its dissemination; and how the AAA can communicate to stakeholders its commitment, efforts, and accomplishments in improving DEI in the accounting academy and profession.

A DEI resource page on the AAA website has been created where you can find a variety of materials including literature, videos, learning materials, and information about the AAA's DEI Task Force members. We encourage all members to visit this page at <https://aaahq.org/DEI>.

Diversity, Equity, and Inclusion



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Welcome from the 2020-2021 AAA President

Greetings! It is my honor to serve as your President this year. The Fall semester is well underway as we continue to navigate multiple challenging and complex issues. I am thankful for the depth and breadth of our collective strong commitment to volunteerism in the AAA, continuing in spite of all the challenges we also have on campus. Though the times are difficult, I am optimistic that, working together, we can not only survive, but thrive. I bring updates and encouraging news of progress on the three primary challenges we are working through; supporting Yvonne Hinson's transition as our new CEO, taking actions to become more inclusive and equitable, and the pandemic.

As we announced at the Annual Meeting, Dr. Yvonne Hinson, long-term member of the AAA, became our new CEO on September 8. Yvonne was most recently with the AICPA and formerly was accounting faculty and then Dean of Charlotte programs at Wake Forest University. As you will see from Yvonne's letter, I am happy to report that her transition is progressing well. It is a pleasure to work with her and she has some great, innovative ideas for moving forward that tie in well with our goal to be more value driven for members. We ask for your patience and support through this first transition year and beyond.

Regarding Diversity, Equity, and Inclusion (DEI), we are working on a number of initiatives, including forming a task force headed by AAA past president Marc Rubin, to provide recommendations for the Board on actions we can take to realize our stated community value of "collaboration, inclusiveness, candor, trust, and mutual respect in all our actions." Please check out our website devoted to DEI for educational resources, as well as the ongoing dialogue and report of actions taken. Recently, I was asked why the AAA should devote resources to DEI initiatives at a time of great economic disruption. My response is to ask if not now, when? As Martin Luther King Jr. once said, "Wait has almost always meant Never." Our colleagues in the Diversity Section have challenged us to realize our vision of being "thought leaders in accounting" by taking the lead in research and education that informs and influences policy and practice and creates an accounting community where equity for all is a reality not just a goal. As Mitch Landrieu (former mayor of New Orleans) recently said, "diversity is a strength not a weakness. We're all going to do better when everybody's got a shot. We're all going to benefit, and we have lost untold amounts of time, human joy and happiness, resource, economic output, scientific discovery—we have hurt ourselves tremendously." Others asked why has it taken so long? To that, I do not have an answer, other than "better late than never." Please join me in taking action to eradicate systemic racism and become a community of scholars devoted to equity for all.

On a personal note, I continue to learn. My most recent realization comes from an article by Denise Hamilton "Addressing Racism: Word by Word." The article makes me realize that because words mean different things to different people, attempts to recognize inequities and correct them often devolve into petty battles over language. The author gives the example of the word "racism," which means everything from a KKK member burning a cross on a lawn to



Elaine Mauldin
2020-2021 AAA President

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a teacher discouraging Black children from applying to the best schools because she assumes they will not get in. Both are racist, and both need to be addressed, but they are not the same. I hope we can take the author's advice, focus less on the words and more on busting myths, focus on changing the levers that perpetuate inequity, and focus on avoiding the strong pull of the *status quo*. Denise Hamilton concludes the article with "To achieve ambitious business objectives, we need to attract the brightest people of any background and extract the maximum giftedness out of every employee in the organization. We must create an environment in which everyone can thrive."

Regarding the pandemic, the Board is supporting efforts to increase resources, both teaching and research, for faculty. For example, we have successfully pivoted to virtual meetings and conferences. So far, attendance has exceeded expectations. We also started a series of one-hour webinars alternating teaching and research topics to provide resources, but also a chance to connect with each other. No one knows when the pandemic will be over, but we are seeking to understand how we can provide value to all members in a post-pandemic world that is unlikely to return to what we used to think of as "normal." We are looking for initiatives that increase the value of the AAA to our members and are considering ways to better communicate our AAA value proposition. We welcome your suggestions!

The 2021 Annual Meeting theme is "**Be Courageous.**" Let's not wait until then; let's start now to practice every day acts of courage to support each other in all our challenges so we move forward regardless of our circumstances. Together we can build the profession with integrity, inclusion, and equity. However, let's also recognize our need for some rest during these times. We are all working hard and most of us are tired right now. In the spirit of an opinion piece I recently read—I say to each of you, I am sorry for all the extra work in this chaotic, uncertain time and for all the anxiety, apprehension, and fear. Please take time to rest. You deserve to rest. We all do. Then we can enter the fray with renewed vigor.



I look forward to this year as your President. Let's continue to work together on our many initiatives and support each other. Please reach out to me directly if you have further ideas as we move through this year and beyond, both courageously and in unison.

Regards,

A handwritten signature in black ink that reads "Elaine Mauldin".

Elaine Mauldin
2020-2021 AAA President



Letter from the Chief Executive Officer



Yvonne L. Hinson
Chief Executive Officer

Hello! I am honored to assume the CEO role of our American Accounting Association as of September 8th, 2020. I look forward to working with all of you as we move forward together. I also look forward to bringing my background as an accounting academic, academic leader, and association leader to my role. I thought I would take this opportunity to let you know about my first weeks at the AAA, my focus, and my goals moving forward.

What an interesting time to change positions! I have been working with the Management Team and Board President Elaine Mauldin closely during my transition and they have been tremendous support. I am also very appreciative of the support of Tracey Sutherland and Julie Smith David during this time as they have remained for a few months in an advisory capacity with a reduced workload.

I am sure you read in the President's Welcome from Elaine Mauldin that we are focusing heavily this year, and in the years ahead, on Diversity, Equity, and Inclusion (DEI). I am very excited about these initiatives as this is an area in which I have been personally engaged for many years beginning with my time at Wake Forest University and, most recently, my time with the AICPA. We must ALL come together to combat systemic racism, and it does take each and every one of us to make a difference. Our AAA community should be a role model for equity and inclusion in all aspects and I look forward to seeing the successes and forward momentum in our community as we join together in this fight for equality.

I am enjoying meeting and getting to know the AAA Professional Staff, mostly virtually of course. Many I knew and many I did not know prior to assuming this role. Their passion for their positions has been delightful to see, as has their passion for our members. We will be working together to achieve our core values of responsiveness, reliability, and respect. In addition, we will make all decisions keeping in mind our fiduciary responsibility and that all decisions should be made with the following in mind: "If our decisions today end up in the newsletter tomorrow, would the members and sponsors agree that we are being good stewards of their dollars?"

The Board gave me a great deal of latitude when I came into the role to restructure and/or hire within the budget as I needed. In looking at the structure, I have decided to flatten the organization a bit and not move forward with hiring a new Chief Operating Officer or a Chief Innovation Officer at this time. Instead, it is important for me, being new in my role, to work closely with each of the Directors and their teams. I will work with Professional Staff teams to assure these roles are covered. I did, however, see an opportunity for us to expand our external relations and strategic partnerships in support of the larger AAA, the Sections, and the Regions. I created a Senior Director of External Relations position to work closely with our sponsors, identify new strategic partnerships, and identify fundraising and grant opportunities. I am pleased to report that Steve Matzke, formerly the Director of Faculty Initiatives for the AICPA, stepped into this role on November 9, 2020. Our entire AAA Professional Staff team looks forward to working with Steve in his new role. He will be reaching out to Segment leaders and sponsors in his first month on board.

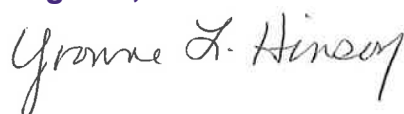
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Another position critical to our success is the Director of The Center for Advancing Accounting Education. This position was vacated by Susan Crosson upon her retirement this past July. Susan has been an incredible source of innovation and we are thrilled that she is continuing to work as a volunteer on a couple of key projects. However, we will be searching for someone to assume this critical position full time in summer 2021. In the meantime, we are working with a couple faculty on a part-time, consulting basis. We do not want to lose the momentum of this vital role in our organization. In addition, Tracey and Julie have been working on the weARE series to bring innovative teaching and research resources to the AAA membership through this webinar series.

I am also enjoying meeting with Section and Region leaders to hear about their exciting plans moving forward, and the challenges they are facing now or have faced in the past. These meetings have had some common threads throughout them. Two of those are responsiveness and transparency. Empowering the team in Sarasota, along with the addition of the new Senior Director, will support greater responsiveness. I encourage you as members to reach out as you have questions. The AAA team very much wants to hear from you.

I look forward to the year ahead and a time when we can come back together face to face. In the meantime, please do not hesitate to reach out to me with any ideas or concerns you may have in any area. I am eager to learn more about our members and your thoughts.

Regards,



Yvonne L. Hinson, PhD, CPA(NC), CGMA
Chief Executive Officer

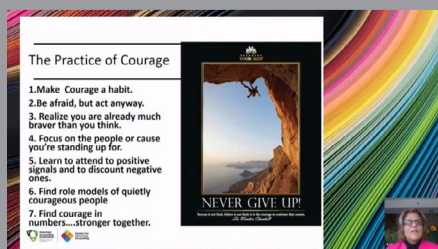
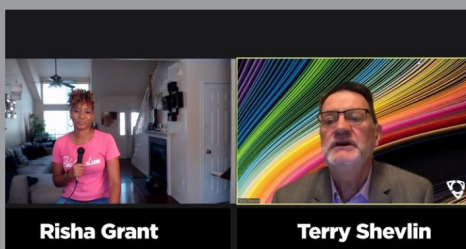
Thank YOU for a Successful 2020 Virtual Annual Meeting!

We extend our sincere thanks to all of our members, speakers, sponsors, and exhibitors who helped to make the 2020 Virtual Annual Meeting a success! This year has certainly been filled with challenges, making this year's theme of **Stronger Together** even more appropriate.

With only forty-seven short days, the 2020 Virtual Annual Meeting was transformed from the in-person event we look forward to all year, to a new – and vibrant – virtual meeting.

Thanks to everyone's participation, we were able to have over 150 research, teaching, and practice-related sessions broadcast live over the four days of the meeting. Over 1,300 members registered to attend this virtual event and got to experience keynote presentations, sessions with discussants and Q&As, Awards presentations, Section block parties, a 3-D virtual Exhibit Hall with live events, and a Networking Lounge.

We could not have done this without YOU!



2020 Accounting Hall of Fame Inductions



Victor Zinn Brink
(1906-1992)



Robert Mednick



Leslie French Seidman



Shyam Sunder



Doyle Zane Williams

At the 2020 Virtual Annual Meeting on Tuesday, August 11, the inductions of the newest members of The Accounting Hall of Fame occurred. Congratulations to **Victor Zinn Brink, Robert Mednick, Leslie French Seidman, Shyam Sunder, and Doyle Zane Williams**. The Accounting Hall of Fame was originated at The Ohio State University in 1950 (with operations assumed by the AAA in 2017), and previously inducted 101 members over the decades of its activity. We welcome the newest five inductees into The Accounting Hall of Fame!

Congratulations to the 2020 AAA Award Winners!

At this year's Virtual Annual Meeting, the following awards were presented to members. Please join us in congratulating your colleagues. For a complete overview of all award winners, please visit <https://aaahq.org/Education/Awards/Press-Release/2020>

Accounting Horizons Best Paper Award

Lauren Cooper, West Virginia University; D. Kip Holderness, Jr., West Virginia University; Trevor L. Sorensen, West Virginia University; David A. Wood, Brigham Young University
"Robotic Process Automation in Public Accounting." *Accounting Horizons*, December 2019, Volume 33, No. 42, pp. 15-35.

Competitive Manuscript Award

Delphine Samuels, Massachusetts Institute of Technology, "Government Procurement and Changes in Firm Transparency."

Deloitte Foundation Wildman Medal Award

(sponsored by the Deloitte Foundation)

Lori Shefchik Bhaskar, Indiana University Bloomington; Patrick Hopkins, Indiana University Bloomington; Joe H. Schroeder, Indiana University Bloomington
"An Investigation of Auditors' Judgments When Companies Release Earnings before Audit Completion." *Journal of Accounting Research*, May 2019, Volume 57, No. 2, pp. 355-390.

Distinguished Contributions to Accounting Literature Award

Scott D. Dyreng, Duke University; Michelle Hanlon, Massachusetts Institute of Technology; Edward L. Maydew, The University of North Carolina at Chapel Hill
"Long Run Corporate Tax Avoidance." *The Accounting Review*, January 2008, Volume 83, No. 1, pp. 61-82.

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Innovation in Accounting Education Award

(sponsored by the Ernst & Young Foundation)

Dr. Margaret H. Christ, The University of Georgia; Scott Emmett, Arizona State University-Tempe; Jason Guthrie, EY; William R. Titera, Retired EY Partner; David A. Wood, Brigham Young University
“EY ARC Analytics Mindset Curriculum.”

Issues in Accounting Education Best Paper Award

Mahendra R. Gujarathi, Bentley University

“Diamond Foods, Inc.: A Comprehensive Case in Financial Analysis and Valuation.” *Issues in Accounting Education*, February 2019, Volume 34, No. 1, pp. 13-33.

Lifetime Service Award

William F. Ezzell, Jr., Deloitte LLP Retired (1949-2018)

George W. Krull Jr., Grant Thornton LLP, Retired

Beatrice Sanders, KPMG LLP

Notable Contributions to Accounting Literature Award

(sponsored by the AICPA)

Mary E. Barth, Stanford University; Wayne R. Landsman, The University of North Carolina at Chapel Hill; Daniel J. Taylor, University of Pennsylvania

“The JOBS Act and Information Uncertainty in IPO Firms.” *The Accounting Review*, November 2017, Volume 92, No. 6, pp. 25-47.

Outstanding Accounting Educator Award

(sponsored by the PricewaterhouseCoopers Foundation)

Nancy B. Nichols, James Madison University

Outstanding Service Award

Bruce K. Behn, The University of Tennessee



CALL FOR NOMINATIONS FOR THE 2021 AAA AWARDS

The AAA is now accepting nominations for the 2021 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!

The nomination deadline is **Sunday, January 31, 2021**

Nominate Now for the 2021 AAA Awards:

- **Competitive Manuscript Award** - for research by AAA members who have earned their PhD between 2016-2020
- **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 contributions to accounting education, practice, and/or future accounting research
- **Innovation in Accounting Education Award** - to encourage innovation and improvements 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 2016 to 2020
- **Outstanding Accounting Educator Award** - to recognize outstanding service to the Association other than educational and research contributions

Visit <https://aaahq.org/Education/Awards> to view full award criteria, view past award recipients, and to learn how to nominate.

Brigitte W. Muehlmann, Wendy M. Tietz, and Connie Belden receive the 2020 AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize

The American Accounting Association (AAA) congratulates Brigitte W. Muehlmann, Wendy M. Tietz, and Connie Belden as recipients of the 2020 AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize. Brigitte W. Muehlmann is the recipient of the graduate award, Wendy M. Tietz is the recipient of the undergraduate award, and Connie Belden 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 \$27,500 on Monday, August 10 during the 2020 Virtual 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 \$27,500 each can be made in the categories of graduate, undergraduate, and two-year accounting degree programs.

Graduate

Brigitte W. Muehlmann, Babson College

"I view accounting as a human-made system that provides trustworthy business information for a prosperous society.

My pedagogical approach is the product of my understanding of the human mind and the application of research in neuroscience in the classroom. Viewing the mind as a network, it integrates new acquisitions best when novel knowledge, be it theoretical or practical, passes through the attention filter and connects with the existing knowledge network in my students' minds, and involves positive emotions. Once connections are made, I aim for retention in the long-term memory."

Undergraduate

Wendy M. Tietz, Kent State University

"My philosophy of teaching is that pedagogy and the curriculum must be current, flexible, and adaptive. First and foremost, the curriculum should reflect the current accounting profession and business environment. I see my job as helping to build a pipeline to the accounting profession. While I make sure that I teach the fundamental principles of accounting, integrating data analytics, emerging technologies, and real-life examples into the course is critical to show students accounting as the multi-faceted profession it is.

Pedagogy must be flexible and adaptive. For example, my students have a choice of how to attend class—in person, live online, or viewing the recording—the course delivery mode adapts to the students' needs and preferences."

Two-Year College

Connie Belden, Butler Community College

"As a teacher, I feel two things are important: 1) being a nurturer to increase the learner's capacity to engage, including being supportive during difficult times, and 2) to prepare my students for being successful in the future, which in most cases is continuing their education and entering the accounting field.

I strive each day to be an instrument of change for my students by engaging them in learning and doing what I can to have a positive supportive effect on their lives."



(pictured left to right): 2020 Award recipients Brigitte W. Muehlmann, Wendy M. Tietz, and Connie Belden

Conference on Teaching and Learning in Accounting (CTLA) 2020 Highlights

The 2020 Conference on Teaching and Learning in Accounting (CTLA) celebrated 13 years of dedication to excellence in accounting education and provided an array of interactive learning opportunities for those passionate about teaching accounting. Attendees from the United States and around the world participated in the sessions and expanded their network by sharing and discussing teaching innovations with others passionate about accounting education.

First, to state the obvious – this year’s CTLA was quite different from prior years. CTLA was online this year due to the pandemic. While we missed seeing each other in person, participants widely agreed that the CTLA program was a success. Attendees were able to attend CTLA from the comfort of their home or school office. In addition, sessions were recorded, allowing participants to see all sessions in which they were interested.

Each day of the AAA/CTLA conference started off with a plenary speaker. Monday morning, we began with Risha Grant, CEO of Risha Grant, LLC., “Permission: Granted to Get Rid of Your BS (Bias Synapse).” Tuesday morning, we had Michelle Hanlon from the Massachusetts Institute of Technology. Ms. Hanlon spoke on “The Possible Weakening of Financial Accounting from Tax Reforms”. On Wednesday Gregory J. Gordon, Managing Director of SSRN and Knowledge Lifecycle Management with Elsevier, spoke about “Making Accounting Cool Again.” The final plenary speaker was Elaine G. Mauldin, President-Elect, American Accounting Association, University of Missouri. She gave a fantastic presentation called “Be Courageous.”

One of the conference breaks included the presentation of awards to the 2019 winners of the Bea Sanders/AICPA Teaching Innovation Award (Stephanie Dehning Grimm), the George Krull/Grant Thornton Teaching Innovation Award (Ethan Kinory, Kimberly Swanson Church, and Sean Stein Smith), the Mark Chain/FSA Teaching Innovation Award (Mahendra Gujarathi), the Bea Sanders/AICPA Teaching Innovation Honorable Mention Award (Wendy Tietz, Tracie Miller-Nobles, and Jennifer Cainas), and the Mark Chain/FSA Teaching Innovation Honorable Mention Award (Mary Michel). In later sessions, the award winners presented their teaching innovations.

During the four-day conference, concurrent sessions were held on topics such as using technology in the classroom, developing life-long learning and critical thinking, and engaging students through digital and social media. The interactive teaching and technology roundtable sessions and Effective Teaching Practices poster sessions offered short virtual presentations, followed by Q&A, related to specific accounting disciplines, data analytics, and a tour of technology.

We celebrated the three 2020 American Accounting Association/J. Michael and Mary Ann Cook/ Deloitte Foundation Prize winners, Brigitte Muehlmann, Wendy Tietz, and Connie Belden. The award-winning educators shared personal stories, teaching philosophies, and teaching tips.

Throughout the conference, during breaks and block parties, attendees enjoyed networking and discussing ideas. By the end of the conference, attendees were motivated to begin the new academic year with energy and exciting new thoughts on teaching.

CTLA’s success is due to the hard work of the many volunteers. We recognize and give a special thanks to the CTLA steering committee: Mfon Akpan, Jennifer Cainas, Kimberly Swanson Church, Yaneli Cruz, Maureen Flores, Mitchell Franklin, Lori Hatchell, Melissa Larson, Angela Mitchell, Nadia Schwartz, Angela Spencer, Eva Strom, Wayne Thomas, Richard Walstra, and Amanda White, as well as the AAA staff including Stephanie Glaser and Susan Crosson. The conference would not exist without all the individuals who shared and inspired us during conference sessions, and to them we offer our appreciation.

Next year’s CTLA conference will be in Chicago, Illinois, from August 7-8, 2021. Wendy Tietz and Jill Mitchell will be the co-chairs for the 2021 CTLA. In 2021, CTLA’s tradition of sharing teaching ideas, innovations, and materials will continue to inspire those passionate about teaching accounting. We hope you will come, share, participate, and network with other like-minded educators. Hope to see you all in 2021.

Robyn Barrett and Wendy Tietz
2020 CTLA Co-Chairs

Welcome to the 2020-2021 Board and Council

The **2020-2021 Board of Directors** officially began their service at the 2020 Annual Meeting. Board members for the new membership year are:

President: Elaine G. Mauldin, University of Missouri

President-Elect: Robert D. Allen, The University of Utah

Past-President: Terry Shevlin, University of California, Irvine

Vice President-Finance: Mark S. Beasley, North Carolina State University

Vice President-Research & Publications: Mark DeFond, University of Southern California

Vice President-Education: Beth B. Kern, Indiana University South Bend

Director-Focusing on Membership: Ann C. Dzurainin, Northern Illinois University

Director-Focusing on International: Giorgio Gotti, The University of Texas at El Paso

Director-Focusing on Segments: Audrey A. Gramling, Oklahoma State University

Director-Focusing on Intellectual Property: Mary Harris Stanford, Texas Christian University

Director-Focusing on Academic/Practitioner Interaction: John Hepp, University of Illinois at Urbana-Champaign

View the Board Directory at

<https://aaahq.org/About/Directories/Boards/20202021-Board-of-Directors>

The **AAA Council** is made up of one representative from each of the AAA's Segments, as well as the Board of Directors. 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 2019-2020 Council for their service to the AAA. Thank you to 2019-2020 Council Chair Cindy Durtschi for her ongoing service to the AAA. The 2020-2021 Council Chair is Nancy Nichols.

View the full list of 2020-2021 Council Members at

<https://aaahq.org/About/Directories/2020-2021-Council>

You can find online directories for the following:

- Management Team
- Board of Directors
- Council
- Committees and Task Forces
- Section and Region Officers
- AAA Professional Staff
- AAA Past Presidents



Visit <https://aaahq.org/About/Directories> for current, as well as archive directory listings.

Thank You to Our 2020 Annual Meeting Sponsors

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2020 Annual Meeting Video Content Available Online

Did you miss a speaker at this year's Annual Meeting? Couldn't be at two sessions at one time? Video content from the 2020 Virtual Annual Meeting is available online from sessions, daily plenaries, and breaks (awards presentations and tributes).

Videos hosted by the American Accounting Association have been authorized by their respective presenters/rightsholders. Access to presentation video content from the 2020 Annual Meeting is a member benefit that we hope you find useful.

To access the videos from the 2020 Annual Meeting, please visit <https://aaahq.org/Meetings/2020/Annual-Meeting/Session-Recordings>. You will need to log in with your AAA username and password. Click on session titles to view available content, then click a thumbnail to select a video, which will appear at the top of the page.

If you are having problems accessing the videos, please email info@aaahq.org where a Member Services staff will help.

Academy of Accounting Historians Section Upcoming Webinars *Enhancing Accounting History*

Friday, April 9 & Friday, April 23: 10:00 am-1:00 pm (Eastern)



**American
Accounting
Association**

Academy of
Accounting Historians

The *Accounting Historians Journal* and the Academy Accounting Historians section of the AAA are pleased to sponsor research webinars on Friday, April 9, 2021 from 10:00 am-1:00 pm EST and Friday, April 23, 2021 from 10:00 am-1:00 pm EST.

Our webinar theme is *Enhancing Accounting History*. This theme will likely appeal to all accounting history researchers. PhD candidates are particularly encouraged to submit papers. The purpose of this research webinar is to provide detailed and insightful commentary on accounting history papers to facilitate publication in the *Accounting Historians Journal* and other quality journals. Each paper will be discussed by subject experts.

After two blind reviews, papers will be accepted for presentation, with four presented on each day. Papers will be made available to participants in advance, and there will be two discussants for each presented paper.

For more information and/or to submit a paper, please contact Gary Spraakman, garys@yorku.ca.

Submissions Deadline: *Monday, February 15, 2021*
to Gary Spraakman, garys@yorku.ca

Learn more and register for the webinars at
<https://aaahq.org/Education/Webinars/21HIST04-Enhancing-Accounting-History>

Upcoming 2021 AAA Segment Meetings

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

In light of current circumstances, our in-person conferences have transferred to virtual settings while also preserving the key elements of our traditional programs. The virtual platform will also allow our members from around the world to be able to attend the meetings, interact with each other, and strengthen the work being shared. Plan to attend one or more meetings this year.

2021 Management Accounting Section Virtual Midyear Meeting
January 5-9, 2021

2021 Auditing Section Virtual Midyear Meeting
January 14-16, 2021

2021 Financial Accounting and Reporting Section Virtual Midyear Meeting
January 21-23, 2021

2021 International Accounting Section Midyear Meeting
January 28-30, 2021

2021 Joint Midyear Meeting of the AIS and SET Sections
February 4-6, 2021

2021 APLG/FSA Annual Seminar
February 12-13, 2021

2021 American Taxation Association Virtual Midyear Meeting
February 18-20, 2021

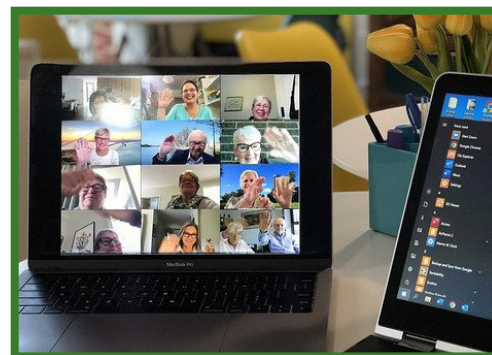
2021 Government and Nonprofit Section Midyear Meeting
February 26-27, 2021

2021 Forensic Accounting Section Virtual Research Conference
March 4-5, 2021

2021 Southwest Region Meeting
March 18-20, 2021

2021 Joint Conference and Doctoral/Early Scholar Consortium of the PI and GIWB Sections
April 15-17, 2021

2021 Spark: Meeting of the Regions
May 24-26, 2021



We look forward to seeing you at the 2021 AAA virtual meetings!

SAVE THE DATE...Mark Your Calendars Now!

Check the AAA Meetings page for the list of upcoming 2021 meeting dates and locations!
<https://aaahq.org/Meetings/AAA-Meetings>

2021 Spark: Meeting of the Regions

Exploring accounting research, education, and practice

The AAA Regions are meeting online!

On **May 24-26, 2021**, the AAA Regions will come together for a spring Spark meeting - a digital experience that builds upon all we have learned since our first virtual meeting. Presentations will be “live” during the synchronous sessions, and paper presenters will get feedback through discussant presentations and audience engagement. Extending the experience, presentation materials will be “on display” in the Presentation Gallery, before, during and after the meeting. Attendees will join now-familiar-Zoom-sessions, having the opportunity to learn from presenters, and “chat” with colleagues. This structure preserves key elements of traditional AAA meetings, while augmenting with more opportunities to engage with colleagues, in the following ways:

- **Global research** - We encourage all members – including our colleagues from outside of the US – to submit their research and teaching insights to the meeting. Learn about the types of sessions being planned in the **Call for Submissions**.
- **Global timeframe** - To provide opportunities for global scholars to attend, we have “rotated” the meeting schedule from 11:00 am-6:00 pm Eastern Time, extending the session times to make some more convenient, regardless of where and when you live and work.
- **Community** - Each Region will have dedicated sessions for traditional paper presentations with discussants and gatherings to reconnect and make new contacts. Dialogue sessions will combine the papers based on topical areas from across the Regions, providing more focused discussions of the early-stage research.
- **Education and Teaching** - A dedicated track is reserved for sessions focusing on education and teaching, providing opportunities to engage with master teachers and refine your teaching skills, with a special focus on the challenges we are facing in our new environment.

As you can see below, there are numerous benefits for both participants and presenters:

BENEFITS TO PARTICIPANTS

- Access to a wider range of topics and sessions — approximately 400 live presentations – and additional materials hosted in the Presentation Gallery you can review in your own time
- Live keynote sessions with moderated Q&As
- Regional sessions with moderated Q&As
- Regional Block Parties to unwind and catch up with colleagues and connect with your community
- Up to 18 hours of CPE credits

BENEFITS TO PRESENTERS

- Reach a wide, global audience
- Discussant comments and feedback in traditional paper sessions
- Presentations receive a DOI (digital object identifier) to increase discoverability and presence
- Infographics, abstracts and videos and/or working papers will be displayed in a virtual gallery—and presenters can elect to have them available after the meeting, open to more people for a longer time
- Content is fully searchable, citable, and shareable and authors retain the right to their content
- Office hours and tech support to help you prepare and feel confident and comfortable presenting
- Regional Block Parties to unwind and catch up with colleagues

This Spark meeting won't be exactly the same as meetings we've hosted before, and we're excited about that. With each meeting that's been held, we've used member feedback to modify the meeting platform, structure, focus, and program. This has become an opportunity to leverage the power of digital gatherings and improve on the traditional conference model. Together, we are learning, improving and exploring new opportunities!

We hope you will join us! Click **HERE** to read the Call for Submissions (submission deadline: **Wednesday, February 3, 2021**) or click **HERE** to register today!

TAKE ADVANTAGE OF ALL THE BENEFITS THE AAA CAREER CENTER HAS TO OFFER!

Whether you are in the market for a job or are responsible for recruiting for open positions within your institution, the AAA has the premier resource to connect career opportunities with highly qualified academic accounting professionals - the **AAA Online Career Center**! The AAA Online Career Center provides multiple avenues to help you achieve your career goals.



**American
Accounting
Association**
Career Center

Manage Your Career:

- Search and apply to the best jobs at institutions that value your credentials.
- A free resumé posting is a benefit of AAA membership.
- Upload your anonymous resumé so employers can contact you, but you maintain control of your information and choose to whom you release your information.
- Create a job alert - receive an alert every time a job becomes available that matches your personal profile, skills, interest, or preferred location.

Recruit for Open Positions:

- Post your institution's jobs, where the most qualified professionals will find and apply to them.
- Every online job posting includes a print ad in *The Accounting Review*.
- Email your jobs directly to job seekers via our exclusive Job Flash email feature.
- Search the resumé database and contact qualified candidates proactively.

The AAA Career Center is open and available year round! There are also a few special events that the Career Center offers:

In conjunction with the University of Miami, the AAA Career Center holds the annual **Accounting PhD Rookie Recruiting and Research Camp**. The event, typically held in December, has been a forum for faculty and recruiters to meet and network with doctoral candidates, attend 15-minute research presentations by job-seeking candidates, and interview a number of job-market candidates before making decisions about recruiting "fly-outs."

The **Career Center at the Annual Meeting (CCAM)** is the AAA's most encompassing recruiting event. The CCAM brings candidates and recruiting institutions from across the world together to make career connections. Held in conjunction with the AAA Career Center, the CCAM offers services that make job recruitment affordable and efficient for recruiting institutions and candidates alike. The Career Fair at the Annual Meeting allows both recruiters and candidates the opportunity to informally meet, converse, and exchange information, providing an added boost to the recruiting process.

For more information about the AAA Career Center, contact Mary Beth Gripshover, Career Services Coordinator, at Marybeth.Gripshover@aaahq.org.

Calls for Submissions

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

Call for Papers

Journal of Information Systems

“Descriptive Research for Theory Building”

The *Journal of Information Systems (JIS)* is the academic journal of the Accounting Information Systems (AIS) Section of the American Accounting Association. Its goal is to support, promote, and advance accounting systems knowledge. The primary criterion for publication in *JIS* is contribution to the accounting information systems, accounting, and auditing domains by the application or understanding of information technology theory and practice.

Descriptive research on AIS practices can be used for theory building. To this end, *JIS* will adopt a registration-based editorial process for publishing well-developed descriptive research papers for theory building.

This is an ongoing call for papers. There is no due date and papers will be processed as they arrive.

Read the full call for submissions online at

<https://aaahq.org/Portals/0/documents/calls/2020/JIS/JIS%20Descriptive%20Research.pdf?ver=2020-05-12-153020-983>



Call for Papers

Journal of Information Systems

“Literature Review and/or Research Synthesis”

Literature reviews and syntheses are needed to provide snapshots of research streams for use by academics and practitioners and to help identify gaps in the research that need to be filled. *JIS* will adopt a registration-based editorial process for publishing well-developed literature reviews and/or research syntheses. Literature review and research synthesis papers don't just describe what has been done in a particular area of research, but also why the topic is important to research in the first place, what needs to be researched further, whether there is enough room for future researchers to make a meaningful contribution, how future research can overcome limitations inherent in prior work, what are the promising future avenues of research, and what “gaps” in the field need to be filled that justify the need for more research.

This is an ongoing call for papers. There is no due date and papers will be processed as they arrive.

Read the full call for submissions online at

<https://aaahq.org/Portals/0/documents/calls/2020/JIS/JIS%20Literary%20Review.pdf?ver=2020-05-12-153022-590>



Keep Up with AAA Press Releases and Press Mentions

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

Calls for Submissions

Call for Papers *Journal of Information Systems* “Methodology”

Research methods change over time as new methods are developed, old methods are “rediscovered,” and current methods are refined. In addition, new tools are developed within existing methods such as new scales for measuring items, new data sets, etc. Researchers should be involved in creating new methods and in helping others to learn how to appropriately use current or old methods. To this end, *JIS* will adopt a registration-based editorial process for publishing well-developed methodology papers.

This call for papers reflects the desire for at least two types of papers:

- *Papers Discussing and Introducing a Methodology to Accounting Research*, and
- *Papers Developing New Methods within a Given Methodology*

This is an ongoing call for papers. There is no due date and papers will be processed as they arrive.

Read the full call for submissions online at
<https://aaahq.org/Portals/0/documents/calls/2020/JIS/JIS%20Methodology.pdf?ver=2020-05-12-153022-373>



Call for Papers *Journal of Information Systems* “Innovative and Novel Research Datasets”

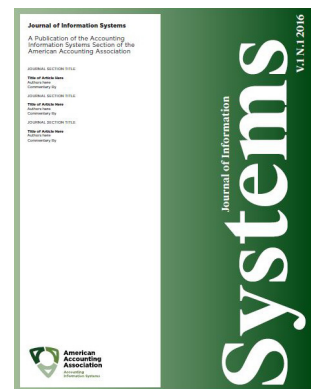
JIS encourages authors to make their research datasets available. Authors with unique datasets can submit a paper describing the dataset to *JIS* via the Registration-Based Editorial Process. The AAA will publish the dataset as an online supplement to the article. The dataset does not need to be new. It can be from previously published work or one that is currently in use for ongoing research.

We are interested in all kinds of data, there are no incorrect types. Examples include survey data, or data that researchers or experts created, such as the coding of press releases or 10-Ks. Any datasets that researchers have the permission to share are eligible for this initiative. However, no purchased or subscription-required data can be submitted, except for company identifiers, such as the Compustat Global Company Key (GVKEY) or CRSP permanent identification number (PERMNO).

The primary criterion for publication in *JIS* is contribution to the accounting information systems, accounting, and auditing domains by the application or understanding of information technology theory and practice. This initiative aims to make innovative and novel datasets available to more researchers while giving credit to the original creators of the datasets and increasing the visibility of *JIS*.

This is an ongoing call for papers. There is no due date and papers will be processed as they arrive.

Read the full call for submissions online at
<https://aaahq.org/Portals/0/documents/calls/2020/JIS/JISinnovative.pdf?ver=2020-08-07-111721-003>



Calls for Submissions

Call for Papers

Journal of Information Systems

“Replication Research”

All research is flawed in some way. Given similar findings, replication research raises the collective confidence level in existing beliefs. Replications are also important in areas where retractions occur and the collective knowledge, therefore, is left uncertain. This is not the first call for replications and hopefully it will not be the last. Leading researchers, such as Basu (2012), Waymire (2012), and Salterio (2014), have decried the need for replication for the past decade.

We are interested in research that either challenges “well accepted” findings with current data or research that strengthens the existing thought paradigm. *JIS* will adopt a registration-based editorial process for these papers.

This is an ongoing call for papers. There is no due date and papers will be processed as they arrive.

Read the full call for submissions online at

<https://aaahq.org/Portals/0/documents/calls/2020/JIS/JISReplication.pdf?ver=2020-08-07-161146-193>



Call for Papers

Special Issue of the Journal of Emerging Technologies in Accounting

“The Use of New Technologies in Carbon Accounting and Management”

The *Journal of Emerging Technologies in Accounting (JETA)* is the academic journal of the Strategic and Emerging Technologies Section of the American Accounting Association. *JETA* will publish a special section entitled “The Use of New Technologies in Carbon Accounting and Management.” As the threats of climate change and global warming are imminent, there is increased demand for transparency in carbon accounting and reporting and verification. Unfortunately, current carbon reporting practices by corporations have not taken advantage of the availability of new technologies (e.g., blockchain, Big Data, AI, VR, etc.). In fact, little is known about incorporating new technology into carbon accounting and carbon reduction management.

In response to the challenges, the *JETA* editorial team is excited to provide an opportunity for accounting and information systems academics to publish their work on the integration of new technology into carbon accounting and management. Climate change is a global issue that entails collaboration from all disciplines including accounting and information systems. We believe using new technology can strengthen carbon accounting and reporting and more effectively stabilize climate change. Our goal is to address the need for more research related to the use of information technology in carbon accounting, which can shed light on the needs, drivers, and challenges management might encounter in the Now Green Economy.

Submissions are due by **Tuesday, December 15, 2020.**

Read the full Call for Submissions online at

<https://aaahq.org/Portals/0/documents/segments/ATA/CFP-Carbon%20Accounting%20and%20Management.pdf>



Open Calls for Submissions

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

Calls for Submissions

Call for Papers

Special Forum of *Current Issues in Auditing*

“Collaborations of Auditing Academics and Practitioners”

The mission of *Current Issues in Auditing (CIIA)* is to advance the dialogue between academics and practitioners on current issues facing the auditing practice community. “Auditing practice” broadly includes practice-related issues in external auditing, internal auditing, government auditing, IT auditing, assurance services, and related fields.

To further this mission and increase the relevance of academic research to practice, we are seeking submissions of short, well-written papers from academics, practitioners, and regulators that (1) explore innovative ways to collaborate in education, service, and research, (2) are co-authored efforts of academics and practitioners, or (3) describe the results of investigations suggested by practitioners.

Accepted submissions are tentatively scheduled for publication in the Fall 2021 issue.



The submission deadline is **December 31, 2020**.

Read the full call for submissions online at

https://aaahq.org/Portals/0/documents/calls/2020/CIIA_Call%20For%20Papers_Collaborations%20of%20Auditing%20Academics%20and%20Practitioners.pdf

Call for Papers

Special Topic of the *Journal of Forensic Accounting Research*

“Fraud Research in Forensic Accounting”

The *Journal of Forensic Accounting Research (JFAR)* promotes excellence in the research, teaching, and practice of forensic accounting, with a balance among basic research, practice, and education. In addition, forensic accounting research is to be broadly conceived and not limited to fraud research. In 2021, *JFAR* will publish a special interest forum titled “Fraud Research in Forensic Accounting.” The editors invite submissions of original unpublished work for this special topic issue.



Forensic accounting is a growing field of accounting with significant opportunities for growth and advancement. Forensic accounting services include a broad array of professional services including fraud investigations, litigation consulting, valuation, and expert witnessing, all of which are highly specialized, rewarding, and exciting roles. Forensic accountants, in many instances, serve as fraud investigators who examine allegations of fraud typically working for a law firm overseeing the (internal) investigation. Successful forensic accountants need to possess a high level of technical, analytical, and soft skills.

This issue of the *Journal of Forensic Accounting Research* will focus on fraud topics in forensic accounting research, education, and practice. Submissions should be original research that examines the identification, investigation, or study of fraud constructs. The editors welcome behavioral, archival, and qualitative research methods including experimental and quasi-experimental design, survey research, and case studies. Other rigorous methodological approaches are welcome.

Submissions are due by **Tuesday, February 16, 2021**.

Read the full Call for Submissions online at

<https://aaahq.org/Portals/0/documents/calls/2020/CFP-JFAR-FraudResearch.pdf>

Calls for Submissions

Call for Papers

Special Topic of the *Journal of Emerging Technologies in Accounting*

“Future Labs: Embracing the AACSB A5 Standard: Designs of Comprehensive Solutions”

The *Journal of Emerging Technologies in Accounting (JETA)* is the academic journal of the Strategic and Emerging Technologies Section of the American Accounting Association. *JETA*'s mission is to encourage, support, and disseminate the production of a stream of high-quality research focused on emerging technologies and artificial intelligence applied or applicable to a wide set of accounting-related problems. In 2021, *JETA* will publish a special section entitled “Future Labs: Embracing the AACSB A5 Standard: Designs of Comprehensive Solutions.” The editor of *JETA* invites submissions of original unpublished work for this special section.

The theme of this special issue of *JETA* is encouraging rapid exploration and development of research/teaching initiatives as a response to the new AACSB A5 Standard on the development of skills and knowledge related to the integration of information technology in emerging accounting and business practices in three primary components. These are (1) information systems and business processes, (2) data analytics, and (3) developing information technology agility among students and faculty. Inspired by Lockheed Martin's famous Skunk Works, we seek to encourage quick development of prototype use cases in accounting and technologies applied to the current crises.



Submissions are due by *Monday, March 15, 2021.*

Read the full Call for Submissions online at

<https://aaahq.org/Portals/0/documents/calls/2021/JETAFuture.pdf>

Call for Papers

Special Topic of the *Journal of Governmental & Nonprofit Accounting*

“Future of Governmental and Nonprofit Accounting Research”

The *Journal of Governmental & Nonprofit Accounting (JOGNA)* is published by the Government and Nonprofit (GNP) Section of the American Accounting Association. To promote timely, widespread dissemination of ideas to the academic and practice communities, the journal is published online. The purpose of *JOGNA* is to stimulate and report premier-quality research on a wide range of governmental and nonprofit accounting issues.

The journal is interdisciplinary in scope and welcomes a broad array of research traditions and approaches. The journal solicits scholarly manuscripts of approximately 7,000 words (20 to 25 total pages). *JOGNA* plans a special issue to focus on the future of governmental and nonprofit accounting research. We encourage innovative ideas and papers of a wide range for consideration. We are looking for your thoughts on the future of GNP research.

Potential topics include:

- Future directions for GNP research
- Promising new areas of research
- New questions and new ideas
- Identification of areas that are reaching the end of their usefulness
- Review articles
- Opinion pieces



Submissions are due by *Monday, March 15, 2021.*

Read the full Call for Submissions online at

https://aaahq.org/Portals/0/documents/calls/2020/jogna_call.pdf

Calls for Submissions

Call for Papers

Special Topic of the *Journal of Forensic Accounting Research*

“Diversity, Equity, and Inclusion (DEI), and Justice in Forensic Accounting”

In 2021, *JFAR* will publish a special interest forum titled “Diversity, Equity, and Inclusion (DEI), and Justice in Forensic Accounting.” The editors invite submissions of original unpublished work for this special topic issue.

This special issue focuses on diversity, equity, inclusion (DEI) and justice as they relate to forensic accounting. The year 2020 has brought the issue of systemic inequality to a head, and the COVID pandemic has highlighted the deep divisions within society in many countries. The related social, political, and economic challenges and changes will affect all aspects of organizations; from oversight, to management, to monitoring, and will touch all stakeholders including regulators, internal and external auditors, investors, managers, and forensic accountants. In response to the publicization of racial and social injustice related to policing in the U.S., and to disparate effects of the 2020 pandemic on people of color, U.S. organizations are increasingly communicating their commitments to diversity, publicly admitting their faults, and creating plans to do better.



Submissions are due by *Sunday, March 21, 2021.*

Read the full Call for Submissions online at

<https://aaahq.org/Portals/0/newsroom/2020/CFP-JFAR-DEI.pdf>

Call for Papers

Special Issue of the *Journal of Forensic Accounting Research*

“Behavioral Aspects of Forensic Accounting”

In 2021, *JFAR* will publish a special interest forum titled “Behavioral Aspects of Forensic Accounting.” The editors invite submissions of original unpublished work for this special topic issue. Behavioral forensics is a rapidly growing subfield of forensic accounting. Just like financial forensics focuses on financial modeling and simulation to unearth fraud indicators (e.g., the “hockey stick effect”), and computer forensics focuses on how technology-enabled tools may be used to commit and/or hide fraud (e.g., “spear phishing” and “spoofing”), behavioral forensics treats fraud as a human act, and explores the myriad ways by which the behavioral sciences (i.e., psychology, sociology, anthropology, criminology, even psychiatry) may be brought to bear in preventing, deterring, detecting, prosecuting, and resolving fraud, and even remediating internal controls in the aftermath of fraud. Specifically, behavioral forensics brings insights from psychology, broadly defined, to understand the motivations and rationalizations of fraud perpetrators, emotional weaknesses of victims, gullible or otherwise, who can be manipulated, as well as culture, values, leadership and governance, ethics, and other social accountability mechanisms and controls that operate as a brake on fraud perpetration.

Submissions should be original work that investigates research opportunities drawing upon insights from criminology, psychology, sociology, anthropology, and ethics. We will entertain papers using a variety of methodologies that appropriately address the theme of the forum. Authors may consider previously published research in *JFAR* as a possible direction for their work. Submitted manuscripts should not have been published previously, nor be under consideration for publication elsewhere (except conference proceedings papers).



Submissions are due by *Friday, July 16, 2021.*

Read the full Call for Submissions online at

<https://aaahq.org/Portals/0/documents/calls/2020/20JFAR20.pdf>

Calls for Submissions

Call for Papers

Special Issue of the *Journal of Forensic Accounting Research*

“Whistleblowing and Forensic Accounting”

In 2021, *JFAR* will publish a special interest forum titled “Whistleblowing and Forensic Accounting.” The editors invite submissions of original unpublished work for this special topic issue.

Forensic accounting is a growing field with significant opportunities for advancements. The forensic accounting services of fraud investigations, litigation consulting, valuation, damage assessment, and testifying as an expert witness are both rewarding and exciting. However, much of fraud is still being discovered through tips from employees, customers, suppliers, and other parties. Forensic accountants can assist their organizations to establish appropriate policies and procedures. To encourage whistleblowing, research that helps the profession move toward a comprehensive model or theory is needed. Internally to companies, this often involves research surrounding reward/penalty processes and other economic consideration, psychological factors of the whistleblower, and psychological and ethical factors that may influence whistleblowing decisions. Further, learning how collusive fraud, mentor relationships, fears of retaliation, and direct personal relationships that lead to tensions in the decision whether to whistleblow advances our knowledge.

Submissions are due by *Friday, October 1, 2021.*

Read the full Call for Submissions online at

<https://aaahq.org/Portals/0/newsroom/2020/CFP-JFAR-Whistleblowing.pdf>



Call for Papers

Special Issue of the *Journal of Forensic Accounting Research*

“The COVID-19 Pandemic and Forensic Accounting”

In 202X, *JFAR* will publish a special interest forum titled “The COVID-19 Pandemic and Forensic Accounting.” The editors invite submissions of original unpublished work for this special topic issue.

This special issue focuses on the exogenous shock in the global economy caused by the COVID-19 pandemic and its implication for forensic accountants. The COVID-19 pandemic has changed the everyday life of people and has instilled new realities of economic shutdowns, individual lockdowns, business closures, and social distancing that have created unique challenges for global business organizations. These challenges and related changes will affect all aspects of business organizations from the oversight function by the board of directors, to the managerial function by executives, and the monitory function by corporate gatekeepers including regulators, internal auditors, external auditors, and forensic accountants. The COVID-19 pandemic presents unprecedented fraud risks that should be assessed and managed by forensic accountants.

Submissions are due by *Friday, October 1, 2021.*

Read the full Call for Submissions online at

<https://aaahq.org/Portals/0/newsroom/2020/CFP-JFAR-COVID.pdf>



Calls for Submissions

Call for Papers

Special Issue of the *Journal of Forensic Accounting Research* “Digital Forensics”

JFAR will publish a special interest forum titled “Digital Forensics.” The editors invite submissions of original unpublished work for this special topic issue. The focus of this special topic is on digital forensics, which is the use of software and analytical approaches to search, analyze, and explain electronic evidence in the context of potential litigation or fraud investigation. It includes the investigation of all devices capable of storing digital data. Subcategories include computer and network forensics. Digital forensics is a rapidly evolving area of practice for forensic accountants and forensic technology specialists. Ongoing research is needed to drive a deeper understanding of the newest approaches, applications, and skills needed to effectively deploy these techniques. The goal of this issue is to provide a platform for the presentation of ideas in these areas. Submissions should be original research that examines the non-fraud aspects of forensic practice.

We will entertain papers using a variety of methodologies that appropriately address the theme of the forum. Authors may consider previously published research in *JFAR* as a possible direction for their work. Submitted manuscripts should not have been published previously, nor be under consideration for publication elsewhere (except conference proceedings papers). Each submission for this special interest forum will go through the normal review process for *JFAR* and should conform to the appropriate style and submission guidelines.

Submissions are due by *Saturday, October 16, 2021.*

Read the full Call for Submissions online at

<https://aaahq.org/Portals/0/documents/calls/2020/20JFARCALL.pdf>



Call for Papers

Special Issue of *Issues in Accounting Education*

“Diversity, Equity, and Social Justice in Accounting Education”

Issues in Accounting Education requests submissions for a themed issue on “Diversity, Equity, and Social Justice in Accounting Education” to be published during 2022. This themed issue especially encourages educational research utilizing a range of qualitative and quantitative methodologies to explore the intersection of diversity, equity, and social justice with accounting education pedagogy and curricula, accounting students and new professionals, and accounting faculty and programs. Theoretical articles, case studies, experimental, archival, qualitative, and opinion pieces will be considered.

Fostering diversity, equity, and social justice in accounting education further invites diverse approaches to pedagogical content and processes that question traditional business education that imagines the world as an endless source of resources for organizations to consume. We invite alternative approaches to education that rethink competitive advantage and associated metrics for measuring success, which are traditionally rooted in oppositional polarity (Ferraro, Pfeffer, and Sutton 2005; Ghoshal and Moran 1996).

This special issue aims to explore what this means for the world of accounting education, the design of accounting curricula, student learning and success, and faculty experiences. Submissions should be original works investigating aspects of diversity, equity, and social justice in accounting education.

Submissions are due by *Tuesday, November 30, 2021.*

Read the full Call for Submissions online at

https://aaahq.org/Portals/0/documents/calls/2019/DI_Issues_SpecialCall_Final.pdf?ver=2019-10-01-122058-207



Calls for Submissions

Call for Papers

Special Issue of *Auditing: A Journal of Practice & Theory*

“Research Forum on COVID-19 Implications for Audits and the Audit Profession”

The ongoing COVID-19 pandemic is having an unprecedented social and economic impact on society. In the midst of this event, there is a growing sense that research is needed to assess the ramifications of the pandemic in different areas. As such, *Auditing: A Journal of Practice & Theory (AJPT)* is calling for papers for a research forum on COVID-19. The purpose of this forum is to assemble articles that can directly inform our understanding of how the pandemic might affect audits and the profession. Recognizing that these issues are characterized by significant uncertainty and that any data and research pertaining to them can provide only early evidence, we invite short, yet meaningful, articles relating to the pandemic. All research methodologies are welcome. Regardless of methodology, we expect authors to consider the implications of their analyses beyond COVID-19. Some possible topics include (but are not restricted to) implications of the pandemic for audit risk assessment, auditing significant judgments and estimates, auditor reporting, internal auditing, remote auditing, work environment and work-life balance of audit professionals.

The intent behind the call is to present a forum comprising multiple papers in one issue of the journal. However, due to the timely nature of the topic, we will also consider including one or more accepted articles in earlier issues of the journal, rather than wait for the cohort of papers to become available.

Submissions are due by *Friday, December 31, 2021*.

Read the full Call for Submissions online at

<https://aaahq.org/Portals/0/documents/calls/2020/Research%20forum%20on%20Covid-19%20implications%20final.pdf?ver=2020-08-24-123349-330>



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

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

It's as easy as 1, 2, 3:

Step 1: Enroll your accounting program for Academic Accounting Access.

Step 2: Pay the annual fee of \$250 for access to the Professional View of the FASB Codification and GARS Online for all faculty and students registered in your program.

Step 3: Sign on to the database and enjoy access to the single official source of authoritative, governmental, nongovernmental, and U.S. generally accepted accounting principles (U.S. GAAP).

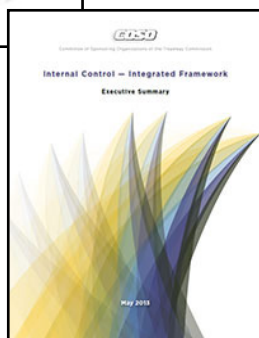
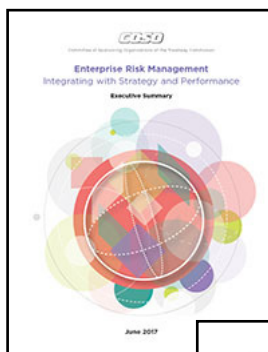
Sign up online at **<http://aaahq.org/Research/FASB-GARS>**

The COSO Internal Control Framework Academic Access is also available. See page 25 for how to add these resources for your school 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 \$250. Within two business days of enrolling, you will receive your student and faculty log-in credentials and can sign on and begin using the COSO resources.

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

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

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



Academic Access for the FASB Codification and GARS Online are also available — see page 24 to learn how your program can sign up TODAY!

William (Bill) Ezzell Scholarship

The William (Bill) Ezzell Scholarship Honoring William F. Ezzell, Jr.

Bill believed that the best way to encourage the next generation of CPAs was to put educators in the classroom with relevant and recent real-world experience. The AICPA Foundation created the William (Bill) Ezzell Scholarship to honor his passion and continue his legacy by providing financial assistance to CPAs pursuing their PhD.

The scholarship provides a one-time annual award of \$10,000 to five outstanding accounting PhD candidates who demonstrate significant potential to become mentors for the next generation of CPAs.

Program Eligibility Requirements

Eligible applicants must meet the following criteria:

- CPA required
- Have minimum three years of professional accounting experience, with a portion of that experience being within the last three years at the time of enrollment
- U.S. citizen or permanent resident (green card holder)
- Earned an undergraduate or a master's degree in accounting
- Either:
 - Have a GMAT score of 650 or higher or an equivalent GRE score (must be less than five years old)
 - Be in the second year of and in good standing within current Ph.D. program
- Intend to teach and research at a U.S. AACSB accredited university upon graduation
- Have either:
 - Applied to a full-time accounting Ph.D. program and awaiting word on acceptance
 - Received acceptance into a full-time accounting Ph.D. program
 - Matriculated in a full-time accounting doctoral program and pursuing appropriate coursework

NOTE: AICPA and CIMA staff and their family members are not eligible to receive this scholarship.

Application Process

Please visit <https://thiswaytocpa.com/education/scholarship-search/BillEzzellScholarship/> to view the online application and a full list of application materials and requirements.

Applications will be accepted from December 1, 2020 through March 1, 2021. Applicants will be notified of acceptance by June 2021.

To Make a Contribution

If you would like to make a donation to support this scholarship, please send a check* to:
AICPA Foundation
220 Leigh Farm Road
Durham, NC 27717

*Please make your check payable to the AICPA Foundation and note in the memo line or an attached letter that the donation is for the William (Bill) Ezzell Scholarship Fund. At this time we are unable to accept designated gifts online or over the phone.



SEC Academic Fellowship

The U.S. Securities and Exchange Commission (SEC) invites qualified accounting professors to express their interest in a fellowship opportunity at its headquarters next to Union Station in the heart of Washington, DC for the 2021–2022 academic year. The Academic Fellowship at the SEC provides an unparalleled opportunity for accounting academics to be directly involved in the work of the SEC and to gain insight into the SEC's oversight and regulatory processes. It provides experience that will greatly enhance subsequent research and teaching activities and is a remarkable way to spend a sabbatical year or a leave of absence. One Academic Fellowship is available in the Office of the Chief Accountant.



Office of the Chief Accountant

The Office of the Chief Accountant (OCA) is responsible for establishing and enforcing accounting and auditing policy to enhance the transparency and relevancy of financial reporting. OCA is also responsible for improving the professional performance of public company auditors in order to ensure that financial statements used for investment decisions are presented fairly and have credibility. OCA serves as principal adviser to the Commission on accounting and auditing matters.

Fellowship Description

OCA greatly values the academic community's contribution to high quality, financial reporting that underpins the functioning of our capital markets. OCA is interested in candidates with credentials in the area of auditing or financial accounting. The Academic Fellow serves as a resource for OCA in auditor and registrant matters that can draw on academic accounting research and participate in OCA projects that frequently involve the SEC's oversight of standard setting. The Academic Fellowship, which has been in existence for over 40 years, is for research-oriented professors with an interest in working closely with OCA leadership and staff on registrant or auditor issues. Responsibilities of the Academic Fellow include assisting in analyzing policy issues based on economic and accounting theories to better inform OCA leadership about strategic issues, for example, through the development of research models and data analysis. Requirements include a PhD in accounting with a strong research background in auditing or financial reporting, preferably with a CPA or equivalent technical expertise.

Compensation, Benefits, and Qualifications

Faculty members at U.S. universities are hired as an Academic Fellow under the Intergovernmental Personnel Act (IPA), which allows the professor to continue as an employee of the university. The faculty member continues to be paid by the university and receive its benefits package. The SEC, in turn, reimburses the university for the professor's salary and benefits. Benefits are reimbursed to the university at a rate of 26% of the professor's actual salary. Under an IPA contract, relocation expenses to and from the Washington, DC area are generally reimbursed in accordance with Federal Travel Regulations and standard SEC policies that apply to IPA assignments. IPA appointments generally involve a 12-month period beginning August 1 each year. Compensation for the SEC Academic Fellow is typically 12/9s of the professor's academic-year salary, up to a maximum of pay grade SK-16 (for 2020–2021 that amount is \$250,334 plus related benefits).

Note: The salary cap does not mean that the Academic Fellow's maximum 12-month salary is \$250,334. Rather, \$250,334 is the maximum salary that the SEC will reimburse to the university. The employing university is permitted to compensate the professor more than this amount.

Since the SEC is a federal agency, candidates must have U.S. citizenship. All appointments are also contingent upon the candidate passing a background check.

Application Information and Procedures

To apply, you must electronically submit a *curriculum vitae* and a cover letter that summarizes your qualifications. Candidates with either auditing- or financial reporting-focused research interests will be considered. Applications must be emailed to Bret Johnson at johnsonbre@sec.gov. Applicants should provide a copy of one or two relevant working papers or recently published articles. Application reviews for the 2021–2022 Academic Fellowship will begin as received and continue until **March 15, 2021**, or as needed. Interviews will be conducted either virtually or at the SEC headquarters in Washington, DC. Candidates' interview travel expenses may not be reimbursed by the SEC.

To find out more about the experiences of previous Academic Fellows, see articles by Susan D. Krische, Roger D. Martin, and T. Jeffrey Wilks in *Accounting Horizons* (June 2013); Bjorn N. Jorgensen, Cheryl L. Linthicum, Andrew J. McLelland, Mark H. Taylor, and Teri Lombardi Yohn in *Accounting Horizons* (September 2007); Steve Kolenda and Patricia Fairfield in the *Financial Reporting Journal* (Summer 2000); and Thomas J. Linsmeier in *Accounting Horizons* (September 1996).

To discuss the nature of the fellowship and the outstanding professional development experiences it offers, you may contact the current Academic Fellow in the Office of the Chief Accountant, Bret Johnson (johnsonbre@sec.gov).



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