

ACCOUNTING EDUCATION NEWS

The Newsletter of the American Accounting Association



SEEDS OF INNOVATION

August 4 – 8 • Washington, D.C.

2012 Annual Meeting

and Conference on Teaching and Learning in Accounting

President's Invitation

Pre-Conference Workshops and Consortia

Conference on Teaching and Learning in Accounting

Career Connection and Career Fair

Registration Information

Seeds of Innovation

I am delighted to invite you to the 2012 Annual Meeting of the American Accounting Association in Washington, D.C. The meeting begins on Saturday, August 4 and extends through Wednesday evening, August 8. The theme for this year's meeting is "Seeds of Innovation." My hope is that the meeting will help members gain new knowledge, get new perspectives on their current scholarly interests, and explore developments from other fields that may ultimately help foster the kinds of innovations that will attract the attention of the next generation of accounting scholars.

Every year AAA names a Presidential Scholar who gives an address in a special session of the Annual Meeting. The intent of the Presidential Scholar address is for a senior scholar whose work has fundamentally altered the direction of the discipline to offer his or her unique perspectives. This year I am breaking that tradition by having co-Presidential Scholars: **Ray Ball** and **Philip Brown AM**. Possibly the most important academic paper ever written in accounting is "An Empirical Evaluation of Accounting Income Numbers," published in the Autumn 1968 issue of the *Journal of Accounting Research*. This seminal work was developed while Ray and Philip were PhD students at the University of Chicago. In keeping with the theme of the meeting, the title of their addresses is "A Seed That Made a Difference: Ball and Brown (1968)." They have both had highly successful academic careers and are widely recognized as leaders in the discipline. Ray and Philip's talks will be presented in a special plenary session immediately after lunch on Tuesday August 7, 2012.

The meeting includes three additional plenary sessions with engaging and provocative speakers drawn from a range of academic disciplines. Monday morning's opening plenary session will include two addresses. Professor **Bruce Carruthers**, a sociologist at Northwestern University, will speak on "Accounts and Social Context: Why Accounting is a Sociological Issue." Professor Carruthers works in the area of economic sociology, and has written papers on the importance of double-entry bookkeeping for the emergence of capitalism. Monday's second plenary speaker is Professor **Deirdre McCloskey** from the University of Illinois at Chicago. Professor McCloskey has made important contributions in several areas including economic history, rhetoric, and the morality that allows capitalist economies to thrive. She has written a series of papers (and a book) on the use and abuse of statistical significance, which will be the topic of her plenary talk.

The plenary session on Tuesday morning will feature two prominent neuro-economics researchers. Professor **Greg Berns** is on the faculty at Emory University. Greg's work on valuation within the human brain is a major research contribution. His research has been published in leading science journals, and he is presently extending his work to include the neuroscience of group decision-making and how investors' brains respond to corporate earnings announcements. The second plenary speaker for Tuesday morning is Professor **Kevin McCabe**, a professor of economics and law at George Mason University. Professor McCabe's recent work has directly investigated the "theory of mind" and its role in economic exchange using neuro-imaging techniques. In addition, he has written several papers on reciprocity, trust, and economic preferences. His work has been published in leading science journals and has included several papers directly relevant to accounting issues.

The two speakers at the final plenary on Wednesday morning are scholars working on an interdisciplinary research program focused on economic decision-making by humans and other primates. Professor **Bart Wilson** is an economist at the Economic Sciences Institute at Chapman University. His work over the past several years uses laboratory experiments to identify the origins of economic institutions. His recent work includes a 2008 AER paper that shows how property rights emerge along with exchange and division of labor. Other related work explores the emergence of property norms in 18th century whaling. His talk is entitled "The Emergence of Property as a Convention in the Laboratory." The second plenary speaker on Wednesday is **Sarah Brosnan**, a well-known primatologist at Georgia State University. Professor Brosnan's research investigates how evolution has shaped preferences for reciprocity and equity in the economic decisions of non-human primates. Her talk "Coordination Across the Primates," will describe commonalities in economic behavior across different primate species including humans, chimpanzees, and monkeys.

As in the past, there are a number of pre-meeting activities including our fifth **Conference on Teaching and Learning in Accounting** (CTLA). There will also be sessions that discuss the recommendations of the **Pathways Commission** for change in accounting education. In addition, there will be a host of sessions of interest to accounting educators.

I am especially excited about two at-large sessions that pull from sessions at prior AAA meetings. The

Speakers

first is a session moderated by Jonathan Glover titled "Is Accounting an Information Science?" At this session, John Fellingham will present concepts from his text, which relates accounting to communication channels, stocks and flows, and information synergy. This session might be regarded as a sequel to the session at the 2006 AAA meeting at which John, along with Professor Joel Demski, considered the question: "Is Accounting an Academic Discipline?" In a second session moderated by Pierre Liang, Doug Schroeder will discuss accounting and causal effects, highlighting the counterfactual nature of causal or treatment effect analyses of accounting designs, wherein outcome data are frequently missing by choice. Various identification strategies will be summarized with their credibility depending on the analysts' background knowledge of the setting. The talk is complementary to Jeff Wooldridge's talk at the 2012 FARS mid-year meeting.

Putting together a meeting the size and complexity of our Annual Meeting takes the combined efforts of a very large number of volunteers. This year's Program Co-Chairs are Rick Young and Anil Arya both from The Ohio State University. There are three separate Program Advisory committees: the Strategic Relationships Team led by Janet Butchko (Deloitte and Touche); the Teaching and Learning Events Team headed by David Dennis (Otterbein University); and the Research Events Team led by Masako Darrough (Baruch College-CUNY). Many others assisted these team leaders. In addition, the Section Liaisons play a major role in shaping the program, and the work by a great many reviewers improves the quality of the meeting and provides valuable feedback to authors of submitted papers. I am enormously grateful for the contribution of time and expertise of all these AAA member-volunteers.

Washington, D.C. is a truly amazing city in which to hold our Annual Meeting. This year's meeting will be held at the Gaylord National Hotel. The Gaylord, located in the Washington, D.C. area (National Harbor, Maryland), is a beautiful property on the Potomac River and it is able to host all of our member events under one roof. The hotel itself houses several different restaurants, all with their own unique theme. If you do choose to venture out from the hotel, there is a convenient shuttle into D.C. that departs directly from the Gaylord's Main Lobby or from locations nearby. There is also a convenient water taxi that will take you right into Old Town Alexandria. The sheer number of museums and monuments make Washington, D.C. a truly unique city.

Come and enjoy the interaction with colleagues, the stimulation of research and teaching discussions, and the excitement of the nation's capital. I look forward to seeing you in Washington this August.

Gregory Waymire
President, American Accounting Association

Opening Plenary Session



Bruce Carruthers



Deirdre McCloskey

Tuesday Morning Plenary Session



Gregory Berns



Kevin McCabe

Tuesday Afternoon Plenary Session



Raymond Ball



Philip Brown AM

Wednesday Morning Plenary Session



Bart Wilson



Sarah Brosnan

Wednesday Luncheon



Doyle Williams



Karen Pincus

Pre-Conference Symposia and Workshops (Friday–Saturday)

All the Pre-Conference Symposia and Workshops listed in this section are eligible for Continuing Professional Education (CPE) credit. For the expanded descriptions go to: http://aaahq.org/AM2012/CPE_program.cfm. These workshops are scheduled on Friday, August 3; Saturday, August 4; and Sunday, August 5. Lunch will be provided only for Workshop #22. Attendance at these workshops is restricted to current AAA members.

Friday, August 3 – Full Day

8:00am-4:30pm

Session #1: 3rd Annual SET Transformative Technologies in Accounting Workshop

Management Advisory Services, 7.5 CH

Presenters: Julie Smith David, AAA; Robyn Raschke, University of Nevada, Las Vegas

Saturday, August 4 – Full Day

8:00am-4:30pm

Session #2: 21st Annual Strategic and Emerging Technologies Workshop

Computer Science, 7.5 CH

Presenters: Amelia A. Baldwin, University of Arkansas at Fort Smith; Ingrid Fisher, University at Albany, SUNY

8:00am-4:30pm

Session #3: Introduction to GRC (Governance, Risk, Compliance)

Auditing, 7.5 CH

Presenter: Sanjay Anand, GRC Group (SOX and GRC Institutes)

Saturday, August 4 – Morning

8:00am-11:00am

Session #4: The Peak Performance Practices of Productive and Happy Faculty

Personal Development, 3.0 CH

Presenters: Marsha Huber, Youngstown State University; Susan Robison, "Professor Destressor"

Registration credentials for Workshops and Symposia will be available for pick up at the Gaylord National Hotel during the following hours:

Friday: 7:00am - 8:00am (Session #1 only)

Friday: 5:00pm - 7:00pm

Saturday: 7:00am - 6:00pm

Sunday: 7:00am - 7:00pm

8:00am-11:00am

Session #5: Integrating Tablet Technology Into Core Accounting Courses

Accounting, 3.0 CH

Presenters: Jason Cherubini, Kermit O. Keeling, and Alfred R. Michenzi, Loyola University Maryland

8:00am-11:00am

Session #6: Teaching Strategic Cost Management Business Management and Organization, 3.0 CH

Presenters: Edward Blocher, University of North Carolina at Chapel Hill; Paul Juras, Babson College

8:00am-12:00pm

Session #7: Ethics Education Boot Camp

Accounting, 4.0 CH

Presenters: Mohammad Abdolmohammadi, Bentley University; James Gaa, University of Alberta; Cynthia Jeffrey, Iowa State University; Stephen Loeb, University of Maryland; Dawn Massey, Fairfield University; Steven Mintz, California Polytechnic State University, San Luis Obispo; Diane Roberts, University of San Francisco; Brian Shapiro, University of St. Thomas; Jim Staihar, University of Maryland; Marty Stuebs, Baylor University; Joan Van Hise, Fairfield University

8:00am-12:00pm

Session #8: Increase Enrollment in Your Master of Accountancy Program with AFS and CFP Board Registered Financial Planning Curriculum

Finance, 4.0 CH

Presenter: William Carper, Mercer University

8:00am-12:00pm

Session #9: Fraud 2012—What's New, What's Old and How to Keep One Step Ahead

Accounting, 4.0 CH

Presenter: Patricia Johnson, Canisius College

8:00am-12:00pm

Session #10: Implementing Video Lectures into the Classroom

Accounting, 4.0 CH

Presenters: Chris Edmonds, University of Delaware; Jennifer E. Edmonds, Saint Joseph's University; Thomas P. Edmonds, University of Alabama at Birmingham

Pre-Conference Symposia and Workshops (Saturday)

8:00am-12:00pm

Session #11: The Ernst & Young Academic Resource Center: Curriculum Resources and Thought Leadership on Leading-Edge Issues (Part I)

Accounting, 4.0 CH

Presenters: Catherine Banks, Ernst & Young; James Bierstaker, Villanova University and the Ernst & Young Academic Resource Center; Greg Burton, Brigham Young University and Ernst & Young Academic Resource Center; Nick Kissel, Ernst & Young Academic Resource Center; Kate Lancaster, California State Polytechnic University, San Luis Obispo and Ernst & Young Academic Resource Center

8:00am-12:00pm

Session #12: Engaging Students—What the Best College Teachers Do

Accounting, 4.0 CH

Presenter: William A. Stahlin, Stevens Institute of Technology

Saturday, August 4 – Afternoon

1:00pm-4:00pm

Session #13: The Ernst & Young Academic Resource Center: Curriculum Resources and Thought Leadership on Leading-Edge Issues (Part II)

Accounting, 3.0 CH

Presenters: Catherine Banks, Ernst & Young; James Bierstaker, Villanova University and the Ernst & Young Academic Resource Center; Greg Burton, Brigham Young University and Ernst & Young Academic Resource Center; Nick Kissel, Ernst & Young Academic Resource Center; Kate Lancaster, California State Polytechnic University, San Luis Obispo and Ernst & Young Academic Resource Center

1:00pm-4:00pm

Session #14: Designing and Teaching User-Oriented MBA Accounting Courses

Accounting, 3.0 CH

Presenters: Sudhir Chawla, Angelo State University; Zafar Khan, Eastern Michigan University

1:00pm-4:00pm

Session #15: Teaching Accounting Courses Online: One Instructor's Experience

Accounting, 3.0 CH

Presenter: Michael Ruff, Bentley University

1:00pm-4:00pm

Session #16: A Workshop on How to Use XBRL Applications in Accounting Classes

Specialized Knowledge and Applications, 3.0 CH

Presenter: Kristine Brands, Regis University

1:00pm-4:30pm

Session #17: The Governmental and Nonprofit Accounting Classroom: A Framework for Motivating and Teaching Students

Accounting (Governmental), 3.5 CH

Presenter: Tammy Waymire, Northern Illinois University

1:00pm-4:30pm

Session #18: Providing Students with Feedback on Written Work: Best Practices

Personal Development, 3.5 CH

Presenters: Sheila Elworthy, CA School of Business; Susan Wolcott, CA School of Business

1:00pm-4:30pm

Session #19: Integrated Reporting: Accounting Enters a New Age

Accounting, 3.5 CH

Presenter: Frank Beil, University of Minnesota

1:00pm-5:30pm

Session #20: Advanced Ethics Education Boot Camp

Regulatory Ethics, 4.5 CH

Presenters: James Gaa, University of Alberta; James Lager, United States Government Accountability Office; University of Maryland, College Park; Stephen Loeb, University of Maryland, College Park; Dawn Massey, Fairfield University; Steven Mintz, California Polytechnic State University, San Luis Obispo; James Staihar, University of Maryland, College Park; Joan Van Hise, Fairfield University

1:00pm-5:30pm

Session #21: Effectively Disseminating Data Analysis Technology in the Classroom

Accounting, 4.5 CH

Presenters: Dana Newman, Audimation Services Inc.; Don Sparks, Audimation Services Inc.

Note: CPE fields of study are colored blue.
Half-day session fees are \$90 each and
full-day session fees are \$180.

Pre-Conference Symposia and Workshops (Sunday)

Sunday, August 5 - Full Day

8:00am-4:30pm

Session #22: 17th Annual Ethics Research Symposium

Behavioral Ethics, 7.5 CH

Presenters: Michael Kraten, Providence College; John Sennetti, Nova Southeastern University

Sunday, August 5 - Morning

8:00am-11:00am

Session #23: Lessons Learned in Managing Teams in Intensive Environments: What Audit Teams Can Learn from Emergency Room Team Research

Auditing, 3.0 CH

Presenter: Terry Campbell, Indiana University-Bloomington

8:00am-12:00pm

Session #24: Guerrilla Teaching Tactics

Specialized Knowledge and Applications, 4.0 CH

Presenter: D. Larry Crumbley, Louisiana State University

8:00am-12:00pm

Session #25: FASB/IASB Update - Part I

Accounting, 4.0 CH

Presenters: Thomas J. Linsmeier, Financial Accounting Standards Board; Patricia McConnell, International Accounting Standards Board

8:00am-12:00pm

Session #26: Teaching Lean Accounting: An Introduction

Accounting, 4.0 CH

Presenters: Gerald DeBusk, University of Tennessee at Chattanooga; Lawrence Grasso, Central Connecticut State University

8:00am-12:00pm

Session #27: Building Resilience, Well-Being, and Mastery into your Life

Personal Development, 4.0 CH

Presenter: Marsha Huber, Youngstown State University

8:00am-12:00pm

Session #28: SMAP, Part 1: Research on the Semantic Modeling of Accounting Phenomena

Computer Science, 4.0 CH

Presenter: William E. McCarthy, Michigan State University

8:00am-12:00pm

Session #29: Introduction to XBRL: Featuring U.S. GAAP 2012 and IFRS 2011

Specialized Knowledge and Applications, 4.0 CH

Presenters: Glen L. Gray, University of Southern California, Northridge; Clinton "Skip" White, University of Delaware

8:00am-12:00pm

Session #30: Assurance of Learning: Attention-Directing Evidence, Faculty Engagement and Curriculum Change

Accounting, 4.0 CH

Presenter: Thomas G. Calderon, The University of Akron

8:00am-12:00pm

Session #31: Preparing to Efficiently Teach Accounting Ethics

Behavioral Ethics, 4.0 CH

Presenters: Andy Garcia, Bowling Green State University; Wally Wood, University of Cincinnati

8:00am-12:00pm

Session #32: Forensic Accounting Boot Camp

Auditing, 4.0 CH

Presenter: Tim Louwers, James Madison University

8:00am-12:00pm

Session #33: Data Mining the Medicare Hospital Cost Report

Specialized Knowledge and Applications, 4.0 CH

Presenters: Wen-Wen Chien, Berkeley College; Roger Mayer, New York City Health & Hospital Corporation

8:00am-12:00pm

Session #34: Deceptive Accounting Practices

Social Environment of Business, 4.0 CH

Presenter: Kenn Heaslip, Bloomfield College

Registration credentials for Workshops and Symposia will be available for pick up at the Gaylord National Hotel during the following hours:

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Friday: 5:00pm - 7:00pm

Saturday: 7:00am - 6:00pm

Sunday: 7:00am - 7:00pm

Pre-Conference Symposia and Workshops (Sunday)

8:00am-12:00pm

Session #35: Using Social Media in the Classroom
Communications, 4.0 CH

Presenter: David Albrecht, Concordia College

Sunday, August 5 – Afternoon

1:00pm-4:00pm

Session #36: Using Real-World Corporate Cases in Teaching Financial Accounting and Financial Statement Analysis

Accounting, 3.0 CH

Presenter: Mostafa Maksy, Kutztown University of Pennsylvania

1:00pm-4:30pm

Session #37: Blogging—Why and How

Personal Development, 3.5 CH

Presenter: David Albrecht, Concordia College

1:00pm-4:00pm

Session #38: Fair Value Accounting—Where Do We Stand Today

Accounting, 3.0 CH

Presenter: Kenn Heaslip, Bloomfield College

1:00pm-4:00pm

Session #39: Framework-Based IFRS Teaching for CPA Classes Using a Property, Plant and Equipment Case Study

Accounting, 3.0 CH

Presenters: Donna Street, University of Dayton; Ann Tarca, IFRS Foundation; Michael Wells, IFRS Foundation

1:00pm-4:30pm

Session #40: Conducting Governmental and Nonprofit Accounting Research: A Theoretical and Methodological Framework

Accounting (Governmental), 3.5 CH

Presenter: Tammy Waymire, Northern Illinois University

1:00pm-4:30pm

Session #41: SMAP, Part 2: Teaching Semantic Modeling of Accounting Phenomena

Computer Science, 3.5 CH

Presenter: William E. McCarthy, Michigan State University

1:00pm-4:30pm

Session #42: FASB/IASB Update—Part II
Accounting, 3.5 CH

Presenters: Thomas J. Linsmeier, Financial Accounting Standards Board; Patricia McConnell, International Accounting Standards Board

1:00pm-4:30pm

Session #43: Positively Intervening: Taking Your Students from Mediocrity to Flourishing

Accounting, 3.5 CH

Presenter: Marsha Huber, Youngstown State University

1:00pm-4:30pm

Session #44: Accounting for Revenue: Mastering the New Revenue Recognition Standard

Accounting, 3.5 CH

Presenter: Frank Beil, University of Minnesota

1:00pm-4:30pm

Session #45: Accounting History Boot Camp: How to Conduct Research in Accounting History

Accounting, 3.5 CH

Presenter: Yvette Lazdowski, Plymouth State University

1:00pm-5:30pm

Session #46: Teaching Lean Accounting: Lean Performance Measures, Value Stream Costing and the Value Stream Box Score

Accounting, 4.5 CH

Presenters: Gerald DeBusk, The University of Tennessee at Chattanooga; Lawrence Grasso, Central Connecticut State University

1:00pm-5:30pm

Session #47: Sustainability, Accounting and Accountability

Social Environment of Business, 4.5 CH

Presenter: Charles Cho, ESSEC Business School

2:00pm-3:30pm

Session #48: Preparing for the Interview Process
Personal Development, 1.5 CH

Coordinator: Christine Botosan, University of Utah

Note: CPE fields of study are colored blue.
Half-day session fees are \$90 each and
full-day session fees are \$180.

Career Center at the Annual Meeting

The AAA's biggest recruiting event, where applicants and institutions from all over the world can make connections!

The 2012 Annual Meeting Career Center includes the Career Fair and the Interview Hall. To get started, register for the event by visiting: www.careercenter.aaahq.org.

Career Fair **"A Networking Path to Your Future"**

Sunday, August 5

We are pleased to announce the 2012 American Accounting Association Career Fair!

The Career Fair will take place **Sunday, August 5 from 4:30pm - 7:00pm** at the Gaylord National Hotel and Convention Center.

The Career Fair is an opportunity to network, share print materials, and highlight or learn about institutions recruiting, or planning to recruit in the near future.

This fun, sociable event is open to all registered conference attendees.

Employers

- An opportunity to meet job seekers in a professional, large-format event.
- We will provide a 4' x 8' cork display board that will accommodate posters.
- A table for handouts and a chair.

Job Seekers

This may be a small part of your entire job search process, but it can be a successful part!

- Your resume will be posted on our state-of-the-art Career Center site
- An opportunity to make face-to-face connections with recruiters
- Hand out resumes
- Schedule a follow-up interview during the Interview Hall
- Last year nearly 50 employers were represented at the Career Fair!

This event will be promoted not only to job seekers already signed up with the Career Center, but also to all Annual Meeting registrants. Watch for the exciting launch of the 2012 Career Connection on the Annual Meeting website at <http://aaahq.org/AM2012/career.cfm>.

Interview Hall **"Get Connected!"**

Sunday, August 5 - Wednesday, August 8

Over 300 interviews took place at the 2011 Annual Meeting!

This year we look forward to continuing to bring together job seekers and employers in a professional and efficient environment at an affordable cost.

The Interview Hall will include enhanced privacy and improved online interview scheduling and job listing features!

The Interview Hall will be open **Sunday, August 5 - Wednesday, August 8**.

Employers

Need to fill an open position?

- Post your job opening through the AAA Career Center
- The Career Center will cater to your recruiting needs by allowing you to browse resumes, contact job seekers and reserve interview tables and times at the Annual Meeting.
- Institutions will have the ability to maximize their recruiting time by purchasing hour-long time slots in our Interview Hall
- Enjoy our flexible recruiting packages that allow you to choose when and where you would like to interview

Job Seekers

Get noticed!

- Contact recruiters before the Annual Meeting online and network onsite at the Career Fair and Interview Hall
- Post an anonymous resume
- Search for job openings that fit your needs
- Set job alerts
- Contact employers and request interview times at the Annual Meeting Interview Hall.

Questions regarding the Career Center? Contact Kurt Gardner at kurt@aaahq.org or 941-556-4132.

Career Center at the Annual Meeting continued

Sunday, August 5

9:00am–3:00pm Career Center Interview Hall

2:00pm–3:30pm Session #48 “Preparing for the Interview Process”

Job Seekers – This session will feature a panel of scholars who will discuss what makes a successful candidate, how to stand out in the crowd and provide insight on highlighting key points in your *Curriculum Vitae*. The audience will also have the chance to ask questions and start a discussion on the important questions involving the recruiting process.

In order to register for the Career Center you must be registered, or plan on registering, for the 2012 Annual Meeting. If you have any questions, please contact Kurt Gardner at 941-556-4132 or kurt@aaahq.org.

4:30pm–7:00pm Career Fair



Monday, August 6

8:00am–6:00pm Career Center Interview Hall

Tuesday, August 7

8:00am–6:00pm Career Center Interview Hall

Wednesday, August 8

8:00am–11:00am Career Center Interview Hall



**American
Accounting
Association**

Career Center

Hotel Information

Meeting Dates

Annual Meeting: August 4-8

Conference on Teaching and Learning in Accounting (CTLA): August 4-5

Gaylord National Hotel

201 Waterfront Street

National Harbor, MD 20745

Telephone: 301-965-4000*, when prompted press "2" for convention reservations

Group Rate: \$220 single/double (includes \$15 resort fee)

Special Rates

To receive the special conference rate at either hotel be sure to make your reservations by **June 19, 2012** and identify yourself as attending the *American Accounting Association Annual Meeting*. Online reservations may be made from <http://aaahq.org/AM2012/hotel.cfm>. NOTE: One night deposit will be required in order to secure your reservation at either hotel. If reservation is made by credit card, your account will be charged at the time of reservation.

Meeting Attendees with Limited Mobility

If you anticipate having limited mobility during the AAA Annual Meeting in Washington, D.C., it is very important that you notify the hotel when you make your reservations and when you check in. Should there be an emergency that would require evacuation, hotel staff need to know that you would require assistance. This includes temporary mobility issues that might unexpectedly slow you down like an injury, crutches, etc. Please request instructions directly from the hotel about how to proceed in case of an emergency.

Americans with Disabilities Act

It is the intention of the American Accounting Association to comply fully with the Americans with Disabilities Act (ADA). Members planning to attend this meeting who have special needs, as covered by the ADA, are requested to notify Debbie Gardner at the AAA at debbie@aaahq.org or (941) 556-4101, to facilitate identification and accommodation of these needs by the Association.

Special Food Requirements

Members attending the Annual Meeting in Washington, D.C. who require vegetarian, vegan or gluten-free meals must so indicate on the registration form. Information regarding entrees at the luncheons will be available at the AAA registration desk. ■

Requests for Meeting Space, Social and Alumni Functions

Meeting space may be reserved for events held during the 2012 AAA Annual Meeting in Washington, D.C. Limited space is available Sunday through Wednesday, August 5-8.

Alumni events and other functions may be scheduled during the following times (space permitting):

Sunday, August 5

Breakfast, Lunch, and Evening functions

Monday, August 6

Breakfast, Lunch, and Evening functions

Tuesday, August 7

Breakfast and Evening functions

Wednesday, August 8

Breakfast and Evening functions

Menu selection will be made directly with the Hotel Catering Department and the hotel will bill each group directly.

Requests for space can be made online at <http://aaahq.org/AM2012/hotel.cfm> or by contacting Debbie Gardner at the American Accounting Association, debbie@aaahq.org or (941) 556-4101.

We will need to know the period during which you wish to hold your meeting/function (date, time, and length), the name of the meeting/function, the estimated attendance, and the name, address, telephone, and email address of the contact person. The American Accounting Association will then assign a room, if available, for the meeting/function and notify the Hotel Catering Department if applicable. **NOTE: Room assignment for requested space begins late May 2012.** ■

Exhibit Hall Hours/Early Bird Reception

The Exhibit Hall at the Annual Meeting will be open Sunday, Monday and Tuesday. Plan on joining us for the Exhibit Hall Reception on Sunday, August 7, 5:30pm-7:00pm. Daily coffee breaks will also be held in the Exhibit Hall.

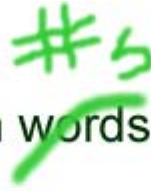
Exhibit Hall hours are as follows:

Sunday, August 7	3:00pm-7:00pm
Monday, August 8	7:30am-12:15pm 1:45pm-5:00pm
Tuesday, August 9	7:30am-12:15pm 1:45pm-5:00pm

TLC WOW EVENT 2012

**Sponsored by the
AAA Teaching, Learning & Curriculum Section &
KPMG LLP**

What to do when words don't work



Reception with Presentation and Workshop by Dan Roam

Best-selling international author, *The Back of the Napkin* and

Blah, Blah, Blah: What to Do When Words Don't Work

Tuesday, August 7, 2012

Potomac Ballroom, Gaylord Hotel

Reception and fun activities beginning at 6:00PM

Hors D'Oeuvres and Beer, Wine and Soda

Ever wonder if your students will remember what you teach them? Ever worry about finding better ways to communicate difficult accounting concepts? Please join the TLC Section and KPMG as we consider ways to help our students think and learn more quickly.

Dan Roam has helped leaders at Microsoft, Google, Wal-Mart, Boeing, and the United State Senate solve complex problems through Visual Thinking. During the evening, he will show us how drawing pictures can help our students learn about accounting. So, come, ready to eat, network, listen and DRAW. You will walk away with fresh, new ideas to implement when classes start this fall!

AAA Membership Dues

* Annual Meeting registration requires membership dues in the American Accounting Association for September 2012 - August 2013 be paid for all attendees, including students.

* Membership dues include all three online journals, *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*.

* Full, Two-Year College, and Life members may opt to receive hardcopies of AAA journal(s) for an additional cost: *The Accounting Review* - \$45, *Accounting Horizons* - \$25, *Issues in Accounting Education* - \$25.

* Full, Two-Year College, and Life members may also subscribe to hard copies of many section journals. Prices vary and section membership is required.

* Membership also gains you access to the AAACommons, our innovative resource, networking, and peer review platform, and the AAA Career Center.

* Members have the opportunity to join any of our 16 special interest Sections.

* Questions about membership? Contact Member Services at 941-921-7747 or info@aaahq.org. ■

AAA Service Project



The AAA is excited to partner with The Backpack Project, Inc. for the return of the Service Project at the 2012 Annual Meeting!

What is the Service Project?

This year we are excited to partner with The Backpack Project, Inc. as part of the "Seeds of Innovation" at the Annual Meeting in Washington, D.C. The Backpack Project is a nonprofit organization that provides school supplies to children in 3rd through 6th grade from

underserved communities in the Washington, D.C. metropolitan area. New for this year, each backpack will include a journal and students may participate in a biweekly journaling workshop, encouraging creative writing and reading. The Backpack Project also provides a year-long mentoring program that matches an adult volunteer with a student at the school. As part of our meeting, we are each provided with the opportunity to help these youngsters prepare for success in the new school year.

How can I get involved?

- **Buy a Backpack** – For a donation of just \$35, you can help prepare a child for his or her first day of school. All monies donated will be used to purchase school supplies for this year's Service Project. For monetary donations, please see: <http://aaahq.org/AM2012/service.cfm>.
- **Donate Supplies** – If you prefer to donate supplies, a number of school supplies are needed, including binders, folders, pens, and pencils. You can purchase your own supplies and bring them with you to drop off at the Service Project Donation Station at the Gaylord National Hotel. For a complete list of needed school supplies, please visit: <http://aaahq.org/AM2012/service.cfm>
- **Volunteer Time** – If you would like to help stuff the backpacks with supplies, we invite you to stop by the Service Project assembly area on Monday, Tuesday, or Wednesday. If your time is limited, you are welcome to stop by to complete a personalized message of encouragement for the students.
- **Spread the Word** – Due to the generous support of members like you, last year we were able to provide 500 backpacks to students in the Denver Public School system.

Together let's help make a difference in the lives of children in the Washington, D.C. metropolitan area.

17th Annual Ethics Research Symposium

The Professionalism and Ethics Committee and Public Interest Section of the American Accounting Association invite members of all AAA Sections to attend the 17th Annual Ethics Research Symposium (Session #22) to be held Sunday, August 5, 2012. The Symposium will feature thoughtful research and teaching presentations that may include, but are not limited to, the philosophical, theological, social, political, and historical foundations of accounting, its ethics, its professions and its institutions. Specifically, we encourage researchers in mainstream areas (e.g., financial reporting, auditing, taxation, management, ABO, MIS, public interest, international, teaching, government and non-profit) to identify and address the ethical implications of their research.

Five awards are available to recognize papers or presentations for **best research, the best summary of research, the best presentation by doctoral students, and the best contribution to the teaching of accounting ethics.**

A reception is planned for Saturday, August 4, with special attention to be given to all doctoral students who attend. Questions can be sent to Michael Kraten (mkraten@providence.edu) and John Sennetti (ES-AAA@huizenga.nova.edu).

Join the Annual Meeting Host Program

Do you remember the first time you participated in the American Accounting Association's Annual Meeting?

Was it difficult to choose between all the great sessions?

Is there something you learned that first trip that could benefit a new member?

Would you like to meet new people and help new members get everything that they can out of their Annual Meeting experience?

If you have attended at least two recent Annual Meetings, we would like to encourage you join the Host Program and help our new members navigate the Annual Meeting. This is a great way to give back to the accounting community in a fun and collaborative environment.

Please contact Deirdre Harris at deirdre@aaahq.org or 941-556-4119 if you are interested in being a mentor to a new member.

Luncheon Tickets

Meeting attendees will have the opportunity to select a Tuesday or Wednesday luncheon ticket on their Annual Meeting registration form. One luncheon ticket is included with each meeting registration. Tickets are assigned on a first-come, first-served basis, so remember to register early. Guest tickets will also be available for purchase at the on-site ticket counter. If no luncheon selection is made on your registration form, you will not receive a luncheon ticket.

Reminder: Special meal tickets, including vegetarian, vegan, and gluten-free meal options, must be ordered in advance on the Annual Meeting registration form.

Need other ideas for lunch or dinner? Check out <http://www.gaylordhotels.com/gaylord-national/dining-activities/national-harbor-restaurants/index.html>. ■

Registration

Annual Meeting Registration Fee Includes:

- Name Badge
- Exhibit Hall Admission
- Career Fair Admission
- Program and Proceedings
- Quick Reference Card
- List of Registrants
- Admission to Plenaries, Panels, and Research Sessions
- One Ticket to the Tuesday or Wednesday Luncheon
- Sunday Evening Early Bird Reception
- Monday Evening Welcome Reception
- Refreshment Breaks
- Cyber Café Admission
- Career Connection Admission

Guest Registration

A \$60 guest registration fee is required for guests 12 and older. Accounting faculty and students are NOT eligible to register as guests. Paid guests must be listed on the registration form.

Guest Registration Fee Includes:

- Name Badge (required for admission to events and activities)
- Exhibit Hall Admission
- Career Fair Admission
- Sunday Evening Early Bird Reception
- Monday Evening Welcome Reception
- Refreshment Breaks
- Cyber Café Admission

The guest badge does NOT include admission to the Career Connection, plenaries, panel sessions, research sessions, or workshops and symposia.

Registration Deadline — June 19, 2012

- Registrations received after 11:59pm EDT on June 19 will incur a \$50 late fee.
- Pre-registration closes at 4:00pm EDT on July 23. There will be a \$100 late fee on all registrations received after July 23.
- On-site registration will be available at the Gaylord National Hotel starting August 3.

Registration Fees & Forms

Looking for your Annual Meeting registration form? The registration forms are posted at <http://aaahq.org/AM2012/registration.cfm>. You can choose to register online, by fax or by mail.

Registration Fees (including AAA membership dues) start at:

Full Member: \$605 Student Member: \$235 Two-Year College Member: \$460 Life Member: \$425

Can't print the registration form? Please call Pat Stein at 941-556-4102 for assistance or send an email to pat@aaahq.org. ■

Register Online

- You can register online at <http://aaahq.org/AM2012/registration.cfm> until 4:00 PM EDT July 23, 2012 by using your Visa or MasterCard.

Register by Mail or Fax

- Download and print your registration form at <http://aaahq.org/AM2012/registration.cfm>.
- If you pay by credit card (VISA or MasterCard only), you may fax your registration form to (941) 923-4093 until 4:00pm EDT July 23, 2012.
- Make checks payable to the American Accounting Association and mail your registration form to: American Accounting Association, 5717 Bessie Drive, Sarasota, FL 34233-2399
- If you mail or fax a registration form to AAA that was previously submitted, please indicate so on the form.

On-Site Registrations

- On-site registration will include a \$100 late fee and will be available starting Friday evening, August 3, at the AAA Registration Desk in the Gaylord National Hotel.

Registration Changes

- All registration inquiries and change requests should be submitted to AAA Member Services at info@aaahq.org or (941) 921-7747. After July 23 any registration changes should be made on-site at the AAA Registration Desk in the Gaylord National. Ticket changes will be accommodated based on availability.

Cancellation Policy

All registration cancellations and refund requests must be made in writing by July 23, 2012 to AAA Member Services at info@aaahq.org. A refund of the conference fee, minus a \$50 administrative fee, will be given for cancellations received by July 23. After July 23, you will receive a 30% refund of fees related to Annual Meeting Registration, Pre-Conference Workshops and Symposia, and CTLA only. Special events, guest and meal fees will not be refunded after July 23. The AAA regrets that refunds will not be given for meeting no-shows.

Meeting at a Glance*

Friday, August 3, 2012

- 7:00am–8:00am Registration (Workshop #1 only)
- 8:00am–4:30pm Workshop #1
- 5:00pm–7:00pm Registration

Saturday, August 4, 2012

- 7:00am–6:00pm Registration
- 8:00am–5:00pm Pre-Conference Workshops
- 8:00am–5:30pm **Conference on Teaching and Learning in Accounting (CTLA)**

Sunday, August 5, 2012

- 7:00am–7:00pm Registration
- 8:00am–12:00pm **CTLA**
- 8:00am–5:00pm Pre-Conference Workshops
- 9:00am–3:00pm Career Center (Interview Hall)
- 12:00pm–1:00pm Accounting Exemplar Award Luncheon (ticket req'd)
- 3:00pm–7:00pm Exhibits
- 4:30pm–7:00pm Career Fair
- 5:30pm–7:00pm Early Bird Reception/
Dinner On Your Own

Monday, August 6, 2012

- 6:45am–8:15am Section Breakfast with Business Meeting (TLC; ticket req'd)
- 7:00am–5:00pm Registration
- 7:30am–12:15pm Exhibits
- 8:00am–6:00pm Career Center
- 8:30am–9:45am **Opening Plenary Session**
Speaker: Bruce Carruthers and Deirdre McCloskey
- 9:45am–11:00am Effective Learning Strategies
Research Interaction Forum
- 10:15am–11:45am Concurrent Sessions
Section Business Meetings (ATA, FARS)
- 12:00pm–1:45pm Section Luncheons (ATA, AUD, FARS, GNP, IAS; ticket req'd)
Section Luncheons with Business Meetings (MAS, TYC; ticket req'd)
- 1:45pm–5:00pm Exhibits
- 2:00pm–3:30pm Concurrent Sessions
- 2:00pm–3:30pm Section Business Meetings (GNP, IAS, SET)

- 3:00pm–4:30pm Research Interaction Forum
Effective Learning Strategies
- 4:00pm–5:30pm Concurrent Sessions
Section Business Meeting (PI)
- 6:30pm–8:00pm Welcome Reception/
Dinner On Your Own

Tuesday, August 7, 2012

- 6:45am–8:15am Section Breakfasts with Business Meetings (GI&WB, IS; ticket req'd)
- 7:30am – 12:15pm Exhibits
- 8:00am–6:00pm Career Center
- 8:00am–5:00pm Registration
- 8:30am–9:45am **Tuesday Morning Plenary**
Session Speakers: Gregory S. Berns and Kevin McCabe
- 9:45am–11:00am Emerging and Innovative Research
Research Interaction Forum
- 10:15am–11:45am Concurrent Sessions
New Scholars Concurrent Session
- 12:00pm–1:45pm **Luncheon** (ticket req'd)
Speaker: TBD
- 1:45pm–5:00pm Exhibits
- 2:00pm–3:30pm **Tuesday Afternoon Plenary**
Session Speakers: Raymond Ball and Philip Brown AM
- 3:00pm–4:30pm Effective Learning Strategies
Research Interaction Forum
- 4:00pm–5:30pm AAA Business Meeting
Concurrent Sessions
- 6:00pm–9:30pm TLC WOW Event
Dinner On Your Own

Wednesday, August 8, 2012

- 6:45am–8:15am Section Breakfasts with Business Meetings (DIV, FIAS; ticket req'd)
- 8:00am–11:00am Career Center
- 8:00am–2:00pm Registration
- 8:30am–9:45am **Wednesday Plenary Session**
Speakers: Bart J. Wilson and Sarah F. Brosnan
- 9:45am–11:00am Effective Learning Strategies
Research Interaction Forum
- 10:15am–11:45am Concurrent Sessions
- 12:00pm–1:45pm **Luncheon** (ticket required)
Speakers: Doyle Williams and Karen Pincus
- 2:00pm–3:30pm Concurrent Sessions
- 4:00pm – 5:30pm Concurrent Sessions
- 5:30pm - 6:00pm Refreshments and Raffle Drawing



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- Fax your registration form with a credit card number to the AAA.

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See <http://AAAhq.org> for more information