

# ACCOUNTING EDUCATION NEWS

The Newsletter of the American Accounting Association



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# The Accounting Academy



Sue Haka, AAA President

As I begin my American Accounting Association presidential year, the opportunities and threats facing the accounting academy create a sort of tipping point -- a point where, with the right push, the academic community could rejuvenate and renew itself, but without some effort, the accounting academy may fall into further decline.

#### **Current Status of the Accounting Academic Community**

The decline has been documented in a recent AAA/AICPA co-sponsored study<sup>1</sup> that reveals the disturbing current state of U.S. accounting faculty. David Leslie, the Chancellor Professor of Education at College of William and Mary, completed the study using the National Survey of Post Secondary Faculty data base. This data base is maintained by the U.S. Department of Education. The survey is compiled every five years and includes U.S. faculty in all disciplines. Professor Leslie's results show that the number of U.S. accounting faculty at all types of institutions (2-year, 4-year, and PhD granting) has declined by over 13 percent in the last ten years. During this same period, recent AICPA results show the number of accounting undergraduates has increased by more than 12 percent.<sup>2</sup>

In addition, the Leslie study shows that accounting faculty numbers at institutions that offer, at minimum, a baccalaureate degree have declined by over 19 percent over the past ten years. For other disciplines in business schools, faculty numbers have increased by over 20 percent. It appears that faculty positions are migrating out of accounting and into other disciplines.

#### **The Challenges We Face**

In addition to these current demographics, the future outlook is even more disturbing. The average age of current accounting faculty is 57 implying half of current faculty members are eligible to retire within the next five to ten years. Leslie reports that U.S. institutions historically graduate between 140-150 accounting PhDs per year, but the number of expected faculty retirements is projected at 500 per year for the next ten years. The evidence suggests that without an investment by universities in future accounting faculty, accounting may eventually disappear from universities.

#### **Hope for the Future**

However, I am not discouraged because current global trends create a dynamic and interesting atmosphere for the accounting academy. The increasing global focus on and cooperation about accounting issues emphasizes the importance of accounting in global markets. Further, the world-wide demand for accountability and changing technological capabilities are the very trends that are attracting record numbers of students to accounting.

The challenge to the accounting academic community and to all those who believe that accounting has a place in universities, is to leverage the current world-wide interest in accounting as a means to attract future faculty. In my conversations with academic accountants, I encourage them to explain to their students the benefits of an academic life; the joys of teaching and the exhilaration that comes from investigating the role of accounting in society.

# at a Tipping Point: Renewal or Decline?

These are the makings for a wonderful life's pursuit. Some evidence exists that formal efforts to inform current students about academic accounting careers are being integrated into curricula across the country. Will your institution join in that effort?

## What is the Profession's Role

The accounting profession and the business community have taken note of the challenges facing accounting academics. Public accounting firms, led by the Big 4 and the AICPA, have stepped forward with a new program designed to increase the supply of students seeking doctoral education. The Accounting Doctoral Scholars (ADS) program is designed to attract new doctoral students with some public accounting experience into the audit and tax areas. In addition, The Human Resources Subcommittee of the Treasury Department Advisory Committee on the Audit Profession (chaired by immediate past AAA president Gary Previts), has created recommendations to address both the doctoral shortage and the lack of data availability for research in specific areas.

## What is the AAA's Role

The American Accounting Association and the Accounting Programs Leadership Group have begun an advocacy program directed at deans, provosts and presidents to make them aware of accounting academic demographics and the potential future of accounting at universities. Encouraging department chairs, deans, and provosts to create more positions for doctoral students is challenging because doctoral students are cost centers, not profit centers! The keys to reinvigorating our doctoral programs do not rest solely on the supply side of the equation. Faculty are often resistant to adding more doctoral students because incentive schemes at business schools do not recognize and/or value the faculty effort required to have successful doctoral programs. More doctoral student spaces could be generated if faculty received the same recognition for mentoring doctoral students that they receive for a top tier publication.

## Tipping Toward Renewal

If the accounting academy, working professional accountants, those who hire accounting graduates, and others who care about university accounting education work together we can tip the academy toward renewal. Evidence that efforts toward renewal have begun exist. The Big 4 firms and the AICPA have created a large pool of funds (ADS) to provide financial support for new doctoral students. The AAA has a strategy to increase its members and advocate for doctoral education. Even the U.S. government through the activities of the Treasury Department has recognized the need for vibrant accounting university-based education.

Renewal of the accounting academy will ensure that accounting retains its position in universities as a highly demanded, vibrant academic discipline. We are all

responsible for the future of the accounting academy. Perhaps you can convince one or two of your students or friends to consider enrolling in a doctoral program to pursue an academic career in accounting. If we all work together, we can reverse the documented decline in the accounting academy and tip toward a healthier future for accounting faculty and their students.

**Table 3: Number of all accounting faculty at all types of institutions (including 2-year) by tenure status, and percent change from 1993 to 2004.**

	1993	1999	2004	% Change
<b>Tenured</b>	<b>5,825</b>	<b>4,900</b>	<b>4,779</b>	<b>-18.0%</b>
<b>On-Track</b>	<b>2,384</b>	<b>1,400</b>	<b>1,909</b>	<b>-19.9%</b>
<b>Not Eligible</b>	<b>12,112</b>	<b>11,100</b>	<b>10,922</b>	<b>-9.8%</b>
<b>Total</b>	<b>20,321</b>	<b>17,400</b>	<b>17,610</b>	<b>-13.3%</b>

1 Study can be accessed at <http://aaahq.org/temp/phd/AccountingFaculty-USCollegesUniv.pdf>

2 Sanders, B. 2005. *The Supply of Accounting Graduates and the Demand for Public Accounting Recruits - 2005: The Academic Year 2003-2004*. New York, NY: American Institute of Certified Public Accountants. Available at [http://ceae.aicpa.org/NR/rdonlyres/11715FC6-F0A7-4AD6-8D28-6285CBE77315/0/Supply\\_DemandReport\\_2005.pdf](http://ceae.aicpa.org/NR/rdonlyres/11715FC6-F0A7-4AD6-8D28-6285CBE77315/0/Supply_DemandReport_2005.pdf). ■

## 2009 Annual Meeting - Save the Date!

On August 2-5, 2009, the American Accounting Association (AAA) will hold its Annual Meeting in New York City. The theme of the 2009 meeting is "Accounting at a Tipping Point."

Be sure to check the AAA website often as new information about the Annual Meeting will be posted weekly at <http://aaahq.org/AM2009/index.cfm>

Be sure to check out page 9 of this newsletter for Annual Meeting paper submission information.

# Faculty Development Update

Gail Hoover King, Rockhurst University and Tracey E. Sutherland, AAA Executive Director

## The AAACommons: The Latest Benefit of AAA Membership

by Jane Saly & Julie Smith-David

One of the highlights of the 2008 AAA Annual Meeting was the introduction of the AAACommons. The “Commons” is a collaborative, social networking web platform that allows faculty to share ideas about teaching, research and service. The basic overall structure comprises posting content in what is referred to as a “hive” and collecting hives in various groups. The current version has three main groups – Teacher2Teacher, Research2Researcher and IFRS – and includes numerous hives. For those were not at the annual meeting or have not yet used the Commons, this article will explain the development of the platform, what it has to offer, and how to get started using it.

### Finding a Platform

This effort began as a recommendation from the Intellectual Properties task force as part of the ongoing strategic efforts of the AAA. Specifically, the recommendation was to implement a platform that would provide value for all members of the AAA. The team (Tracey Sutherland, Sue Haka, Jane Saly, Susan Crosson, Andy Lymer, Sev Grabski, Judy Luther, Maureen Kelly, Beverly Harrelson, Judy Cothorn, Kathy Casper, and Diane Hazard) began in November 2007 by attending a daylong seminar, where Julie Smith-David introduced the Web 2.0 options. Julie’s presentation was so good that she was asked to join and lead the team. After evaluating 15 different platforms, the team narrowed the list to three. The HiveLive platform was set up for the AAA 2008 Spring Council Meeting where the whole council had a chance to tryout the system. The team eventually decided to use this platform to develop a social network for AAA members.

### Developing the Beta Test

In just six weeks prior to the 2008 AAA Annual Meeting, a team of 17 people worked in four parallel efforts to launch what is now known as the Commons.

1. Julie Smith-David, Judy Cothorn, Jane Saly and Tracey Sutherland worked on the hives and groups. Tracey provided excellent guidance and kept everyone focused on the bigger picture.
2. AAA staff (Judy Cothorn, Beverly Harrelson, Roland LaTulip, Kathy Casper, and Jim Szelmanski) worked diligently to upload the members’ information.
3. Julie Smith-David, Tracey Sutherland, Diane Hazard, Kathy Casper, Judy Cothorn, Beverly Harrelson, Barb Brady, Maureen Kelly and Judy Luther worked on the advertising, logos, posters & plans for a “Commons Lounge” for the meeting.
4. Susan Crosson worked with Conference on Teaching and Learning in Accounting (CTLA) presenters to set up hives and get most of the current content posts completed. AAA industry partners also contributed a majority of IFRS materials.

### Launching the Commons

The launch of the Commons was accomplished with flare. The annual meeting had an extra air of excitement and color as the team worked to introduce the Commons to the AAA members. A color-code theme was incorporated throughout the meeting in everything from the program to the polo shirts worn by the team members to AAA booth and candy in the exhibit hall. The AAA booth was transformed into the “Commons Lounge” with four computer stations, a camera for taking pictures to upload, and 4-6 people helping members get started. Each day the team wore different colored polo shirts with the day’s theme printed on the back. The conference program had inserts with the same colors and messages, and the lounge changed colors (and candies) daily to match the shirts.

Sunday, the team wore black polo shirts with “www.aaacommons.org” printed on the back. This started the “buzz.” Monday was the big announcement. The color was green and the theme was “Update Your Profile.” AAA President, Gary Previts announced the Commons in his opening remarks. In addition, Julie Smith-David ran two seminars explaining how the idea of a social network went from concept to reality, what it can provide for members, and what is possible in the future.

The color and theme on Tuesday, was purple with “Check out IFRS” on the back of the teams’ polo shirts. Wednesday, the team wore orange shirts requesting members to “Respond to the Weekly Question.”

The team worked tirelessly before and during the meeting creating hives and groups, as well as improving the navigation and creating training materials. The participants at the CTLA were the first to start populating the Commons. Their materials were posted in hives associated with the Teacher2Teacher group.

## What is there now?

The Teacher2Teacher group is a place to find and share teaching materials such as cases, assignments, tests, PowerPoint presentations, videos, etc. and teaching methods such as tips about handling groups, using different approaches in the classroom, first day issues, attendance issues, learning names, cold calling, encouraging discussion, handling cases, etc. We hope that faculty will post their materials and methods using the various post types already set up. In this area members can search for teaching posts.

The Researcher2Researcher group is a place to setup and find research partners, working papers, links to research ideas, and links to journals. Users can create their own private working team and add other members to the team. Eventually, users will be able to invite non-AAA members to join and have access to a team site. Within team sites, users can share information and files related to specific projects, hold discussions, and keep a chronology of their work.

In the IFRS group are all the posts related to IFRS. Five industry partners (PWC, E&Y, Deloitte, KPMG, and Grant Thornton) created their own hives to post IFRS information for faculty. In addition, any other materials that are tagged IFRS can be found in this group.

## What is still to come?

The AAA Sections and Regions participation in this platform will be implemented at their annual meetings over the next year. The hope is that this web platform will change faculty lives by providing a single location to more efficiently find information and participate in scholarly activities.

Eventually, the web platform will have some areas open to the public and will be searchable by Google. Currently, a single sign-on for the Commons and AAA journals is being developed. All the possibilities of what the Commons can be used for and do have yet to be envisioned.

## What can you do?

The Team hopes you will get involved and share it in ways that help you and others around the world. Go to [www.aaacommons.org](http://www.aaacommons.org). Sign-on and explore the possibilities. The Sign-on page has a link in case you have forgotten your AAA username and password. When you get there, there is button for New Users on the home page. This will explain how to get started as well as give you quick links to support areas where you can access training videos, post questions and see what others have asked and answered.

Let the team know what you find useful and what else you would like to see. There are Suggestion buttons on the front page and in the Support area. Most importantly, share your ideas and materials. The success of this new and exciting tool is dependant on all members getting involved and using it. ■

## Sites To See

Want to meet others to build relationships and work with using the AAA Commons? Do so virtually at [aaa.commonsonline.org](http://aaa.commonsonline.org) then face-to-face at an upcoming AAA Region or Section meeting. A list of meetings can be found by going to <http://aaahq.org> and click on Meetings.

Besides the AAA website where you not only find the Commons but also Faculty Resources, you can visit the following sites for ideas and resources for teaching accounting and to access to the latest news impacting accounting education.

AccountingEducation.com  
<http://www.accountingeducation.com/>

International Association of Accounting Education and Research  
<http://www.iaaer.org/>

Southwest Publishing Great Ideas for Teaching Accounting  
<http://cengagesites.com/academic/?site=3099&section=3>

An email Listserv for discussions concerning all hardware and software useful for accounting education  
<http://pacioli.loyola.edu/aecm/>

### Section Name Changes

Please note the following name changes to AAA sections for the upcoming member year:

The **Teaching and Curriculum** section is now the **Teaching, Learning and Curriculum** section.

The **Artificial Intelligence/Emerging Technologies** section is now the **Strategic and Emerging Technologies** section. ■

# Membership

For the 2008-2009 member year, full membership includes electronic access to one, two, or all three association-wide journals – depending on the membership level selected. Full members will have the option to receive hard copies of the journals they subscribe to for an additional \$40. The full member dues structure is as follows:

- One journal option — \$175
- Two journal option — \$185
- Three journal option — \$195

Electronic access to section journals is also included in Section dues for students and full members. Some sections will charge full members a small fee to receive hard copies of the section journal(s). Please see the membership application for details.

For more information on membership please send an email to Kathleen McNeil at [KathleenM@aaahq.org](mailto:KathleenM@aaahq.org) or call (941) 556-4104.

## Students

**The American Accounting Association now offers student memberships to full-time students residing anywhere in the world.** Student (“associate”) membership dues are discounted and include electronic access to one, two, or all three association-wide journals – depending on the membership level selected. Student membership allows you to attend national, Section, and regional meetings of the Association at student rates when applicable. Student members are also eligible to purchase Association publications at member prices. Student membership dues in the AAA are as follows:

- One journal option — \$25
- Two journal option — \$35
- Three journal option — \$45

Electronic access to Section journals is also included in Section dues for student members. In order to offer student membership to students around the world, hard copies of journals are not available as a student membership add-on.

For more information on student membership please send an email to Kathleen McNeil at [KathleenM@aaahq.org](mailto:KathleenM@aaahq.org) or call (941) 556-4104.

## Emeritus and Life Members

The American Accounting Association recognizes the special experience and value longtime members give the Association by awarding Emeritus and Life memberships. If you have been a member of the AAA for at least 20 consecutive years and have retired from ordinary gainful employment, you are eligible for Emeritus membership. Emeritus membership costs \$25 a year with electronic-access to one of the AAA's association-wide journals (*The Accounting Review*, *Accounting Horizons*, or *Issues in Accounting Education*), \$35 with electronic access to two journals, and \$45 for electronic access to all three journals. You may choose to receive a hard copy of the journal(s) you subscribe to for an additional \$40.

If you have been a member of the AAA for at least 40 consecutive years, you are eligible for Life membership. Life membership, including a subscription to *Accounting Education News*, is free. Life members, however, pay a small fee if they wish to have electronic access to one or more of the three association-wide journals (\$10 for one journal access, \$20 for two journal accesses, and \$30 for access to all three journals). You may choose to receive a hard copy of the journal(s) you subscribe to for an additional \$40. If you believe you are eligible for Emeritus or Life membership, please contact Kathleen McNeil at [KathleenM@aaahq.org](mailto:KathleenM@aaahq.org) or call 941-556-4104. ■



2008 Annual Meeting Career Fair



AAA Staff at the 2008 Annual Meeting

## Staff Spotlight



Meet Roland LaTulip, the AAA's Director of Finance & Administration.

Born and raised in Lewiston, Maine, Roland attended Bentley College and acquired a BSA degree. After college, Roland started his career as an Internal Auditor for the Hood Milk Company in Boston. Eventually tiring of the traffic and long commutes

from the suburbs, he accepted a position as Business Office Manager for a family owned newspaper closer to home in Lowell, Massachusetts. Eventually promoted to Controller, Roland worked there for 20 years. During this period he married and had two children. Fed up with the harsh winters of New England and foreseeing a gloomy future for the newspaper business, Roland moved to Sarasota in 1992 and took a job as Controller for a Real Estate school, and 18 months later an accounting position became available at the AAA, only one mile from his home. Roland was subsequently promoted to Controller and then Director of Finance and Administration.

While not busy at work, Roland enjoys going to the theater, which is plentiful in Sarasota, movies and reading. He has also been involved in genealogy research and wrote a book about his family history. He enjoys vacationing in New England and hopes to spend the summers there after retirement. He also enjoys trips to Montreal and Quebec where his ancestors settled from Normandy, France in the 17<sup>th</sup> century, and the occasional weekend in Las Vegas.

Roland writes: "Moving to Sarasota was the best life-altering decision I ever made as it presented many new life and career experiences and a healthier climate for mind and body. Working for the AAA has brought new opportunities for personal growth and accomplishments in a progressive organization which I am very fortunate and proud to be part of." ■



Dale & Tonya Flesher, 2008 Annual Meeting Co-Chairs

## Welcome to the Strategic and Emerging Technologies (SET) Section of the AAA

Over the past several years, the application of technology to all areas of accounting has exploded. For nearly two decades, the Artificial Intelligent/Emerging Technologies (AI/ET) Section has maintained the focus of providing a community for those interested in a wide variety of emerging technologies in accounting. Over the years, the range of research topics at our annual workshop has included technologies applied to every area of accounting. Five years ago, the section launched a new journal, the *Journal of Emerging Technologies in Accounting* (JETA), providing an additional venue for forward-thinking accounting technology research. Some of the technologies that are now "mainstream" (recent examples including XBRL and continuous assurance) were first introduced into the accounting literature through members of this section. For many years we have discussed the AI/ET name as a reflection of our research, as well as its impact on how others perceive the work of the section. During the last year we concluded that while we continue to be interested in artificial intelligence, there are many more strategic technologies of interest to the section. After much discussion, we voted to change the name to Strategic and Emerging Technologies (SET) section.

If you are interested in emerging technologies in your area of accounting, take a look at the SET section by visiting our website <http://aaahq.org/aiet/index.html> and the archives of JETA <http://aaahq.org/aiet/publications/jeta/contentsArchive.html>. We welcome members with diverse interests. ■

## T&C Becomes TLC

The former AAA Teaching & Curriculum (T&C) Section has recently changed its name. Although known as the T&C Section since its founding in 1991, the executive committee and membership thought an expanded name would be more descriptive of the organization's objectives and activities. Thus, the name has now been officially changed to the Teaching, Learning and Curriculum (TLC) Section. The change in name is significant. The section previously was only concerned with what our schools offered (the curriculum) and what we did (teaching). Now, we have recognized that the students have a role; what they get out of our courses (learning) is just as significant as what we teach. Assessment of output is a critical factor in accreditation, and now this is a part of the Section's domain as well. Also, the new name makes for a great acronym. What do most people think of when they see TLC? Hopefully, we provide more than just tender loving care to our students.

All members of AAA are encouraged to join the TLC Section. Regardless of a faculty member's research and teaching interests, all academic accountants should benefit from the teaching, learning, and curriculum activities of the TLC Section. ■

# A Few Words...



The fall is well under way now, and what a fall it has been. Already fall meetings have begun and plans are underway for busy winter and spring meeting schedules; progress is underway for transitioning our journals to a new online platform allowing articles to be posted online as soon as accepted; and the rollout

of the AAACommons community continues. In October the Diversity and ABO Sections held their meetings, and in November the Northeast Region is piloting a fall region meeting.

The end of the summer saw a sizable event – the 2008 Annual Meeting in Anaheim, which continued the growth of years past and was another huge success that continued our recent growth with a fourth consecutive year of record-breaking attendance. The theme for this year was **Building our Accounting Community** and it was clear from the enthusiastic participation in our diverse program, and the excitement developing from the introduction of the first annual Conference on Teaching and Learning (CTLA) and AAACommons community, that this theme inspired everyone attending.

Many of you were more than registrants—serving as discussants, presenting papers, offering Effective Learning Strategy Forum sessions, serving on panels, moderating sessions, discussing Research Forum papers, mentoring or presenting in New Scholars Concurrent Sessions, serving as faculty for the CTLA, leading Section and Region activities and committees, or new research ideas in the Emerging and Innovative Research Sessions, and taking part in peer review, networking, and just generally supporting colleagues and enjoying friends old and new. Thanks to all of you for making the Anaheim Annual Meeting a grand success!

Be sure to mark your calendars to save the dates for the **2009 Annual Meeting in New York, New York, August 2–5**, where we will be meeting in the Hilton New York and Sheraton New York. With so many ways to get involved I hope you will consider making a submission for the meeting. Find the 2009 Call for Submissions online at <http://aaahq.org/AM2009/call2009.htm> and on the next page.

Between now and then there will be many opportunities to gather with colleagues:

## AAA Section Meetings

**Information Systems Section Meeting and AIS New Scholars Consortium**, Jan. 7–10, 2009 — Charleston, SC

**MAS Research and Case Conference and MAS Doctoral Colloquium**, Jan. 7–10, 2009 — St. Petersburg, FL

**AAA Strategic and Emerging Technologies Section Midyear Conference**, Jan. 9–12, 2009 — Charleston, SC

**15<sup>th</sup> Annual Midyear Auditing Section Conference**  
Jan. 15–17, 2009 — St. Petersburg, FL

**Financial Accounting and Reporting Section Meeting**  
Jan. 30–31, 2009 — New Orleans, LA

**Accounting Programs Leadership Group Conference**  
Feb. 8–10, 2009 — Nashville, TN

**15<sup>th</sup> Annual Midyear International Accounting Section Conference**, Feb. 12–14, 2009 — St. Petersburg Beach, FL

**ATA Midyear Meeting**, Feb. 20–21, 2009 — Orlando, FL

**Government and Nonprofit Section**, Mar. 27–28, 2009 — Washington, D.C.

**ABO Research Conference**, Oct. 9–10, 2009 — Seattle, WA

Please visit the AAA website for future updates about meetings for the **Public Interest Section** (Spring 2009) and the **Diversity Section** (Fall 2009).

## AAA Region Meetings

**Southwest**, Feb. 24–28, 2009 — Oklahoma City, OK

**Mid-Atlantic**, April 23–25, 2009 — Long Branch, NJ

**Midwest**, April 16–18, 2009 — St. Louis, MO

**Western**, April 23–25, 2009 — San Diego, CA

**Southeast**, April 30–May 2, 2009 — University, MI

**Ohio**, May 7–9, 2009 — Geneva-on-the-Lake, OH

**Northeast**, Nov. 5–7, 2009 — Cambridge, MA

I hope your fall semester and season are progressing well and I look forward to seeing you at an upcoming AAA Section or Region meeting.

Best regards,  
Tracey Sutherland  
Executive Director



## Accounting Program Leaders: Sponsor Your PhD Students' AAA Membership

Student membership in the American Accounting Association starts at just \$25 for one year and we invite you to introduce your students to the AAA by covering their costs for membership for one year. Membership in the AAA gives students invaluable access to research, meetings, and networking. With membership students receive an electronic subscription to their choice of one or more AAA journals. They can choose to receive access to *The Accounting Review*, the premier journal of accounting research, *Accounting Horizons*, or *Issues in Accounting Education*.

Student Members Receive:

- Discounted membership dues
- Choice of electronic access to one, two, or three association journal(s)
- Discounted registration fee for most Association meetings
- Discounts on Association publications; Access to Placement Service at Annual Meeting. (Meeting registration required.)
- Networking opportunities for career planning.

If you are interested in sponsoring your students' membership, please go to <http://aaahq.org/membership/SponsorStudents.pdf> to download a copy of the enrollment form.



Members leaving the last 2008 Annual Meeting concurrent session on Wednesday for the afternoon drawing

## 2009 Annual Meeting Call for Submissions

On August 2-5, 2009, the American Accounting Association (AAA) will hold its Annual Meeting in New York City. The theme of the 2009 meeting is "Accounting at a Tipping Point." The importance of accounting for our global society has become increasingly apparent in recent years. At the same time, this importance is juxtaposed against the shrinking of our academic community and the narrowing of the accounting research domain. Yet, forces are in place to revive and renew the accounting academic community. In our 2009 Annual Meeting we will celebrate the significance of accounting around the globe and explore opportunities for renewal of the accounting academy.

The Program Advisory Committee for the 2009 Annual Meeting of the AAA invites academic and practitioner members from around the globe to submit proposals for: papers, panels, forum presentations, Effective Learning Strategies sessions, CPE Sessions and special concurrent sessions, as well as to volunteer to serve as reviewers, moderators and discussants for meeting sessions.

The Committee is particularly interested in ideas for **Concurrent Sessions** that are highly innovative and bring fresh perspectives to bear on accounting research and education. New concurrent sessions, named **Paper Dialogue Sessions**, are designed to be highly interactive, allowing authors to receive direct feedback from audience members. The **Emerging and Innovative Research Projects Sessions** are designed to highlight new research that is outside the traditional boundaries of accounting research. **New Scholar Concurrent Sessions** offer an excellent opportunity for new faculty and doctoral students to receive mentoring from senior scholars on promising working papers. **Effective Learning Strategies Sessions** offer an interactive opportunity to share innovations supporting learning.

Submissions are being accepted online and must be received by midnight eastern time on **Monday January 12, 2009**, to be considered for inclusion in the program. There is no submission fee. All submissions must be submitted electronically and can be submitted online at <http://aaahq.org/AM2009/submit.cfm>. ■

# 2008 Award Winners



Pictured L-R: Dana R. Hermanson, Robert J. Ramsay, Thomas Kozloski, Robert D. Allen, Shaun Budnik (Deloitte), Dennis Beresford (Committee Chair)

## **Allen, Hermanson, Kozloski, Ramsay receive AAA, Deloitte-sponsored 2008 Wildman Medal Award**

The American Accounting Association (AAA) would like to congratulate Robert D. Allen, Dana R. Hermanson, Thomas M. Kozloski, and Robert J. Ramsay who all received the Wildman Medal Award for their paper, "Auditor Risk Assessment: Insights from the Academic Literature," published in AAA's *Accounting Horizons*. This AAA award, which is sponsored by Deloitte, was presented to each of the paper's authors in the form of a medal and a monetary prize on Tuesday, August 5<sup>th</sup> at the AAA 2008 Annual Meeting held in Anaheim, California.

Professor Allen teaches, and is the Director of the School of Accounting at the University of Utah. He is the recipient of many teaching awards including the 2005 Utah Outstanding Educator Award presented by the Utah Association of Certified Public Accountants. His research is published in various journals. Professor Hermanson teaches at Kennesaw State University, and in 2007 was named the Kennesaw State University Foundation Distinguished Professor. His research has appeared in numerous journals, and he is the co-author of the highly influential study sponsored by the Committee of Sponsoring Organizations, *Fraudulent Financial Reporting: 1987-1997, An Analysis of U.S. Public Companies*. Professor Kozloski teaches at Wilfrid Laurier University. He is an award-winning teacher, and he currently serves as the Chair of the Auditing Standards Committee of the Auditing Section of the AAA. Professor Ramsay teaches at The University of Kentucky where he has received the Beta Alpha Psi Outstanding faculty award. His work has been published in several journals, and he has served on the editorial board of *The Accounting Review*.

The Wildman Medal Award was founded in 1978 to commemorate John Wildman, longtime Deloitte partner and NYU faculty colleague, and to encourage research relevant to the professional practice of accounting to which much of Mr. Wildman's life was devoted. For 2008, the American Accounting Association and Deloitte are honored to be able to bestow this award to Robert Allen, Dana Hermanson, Thomas Kozloski, and Robert J. Ramsay. ■



Back Row L-R: Andy Lymer, Tracey Sutherland, Andrew D. Bailey, Jr., Susan Haka, Robert Colson. Front Row L-R: Maureen Kelly, Judy Luther, Diane Hazard, Beverly Harrelson (Intellectual Property Task Force)

## **American Accounting Association Past President Andrew D. Bailey Jr. receives AAA 2008 Outstanding Service Award**

The American Accounting Association (AAA) is very proud to congratulate Andrew D. Bailey Jr. who received the Outstanding Service Award. This AAA award, which may be awarded at any time by the Executive Committee, was presented to Andy in the form of a plaque on Tuesday, August 5<sup>th</sup> at the AAA 2008 Annual Meeting held in Anaheim, California.

Professor Bailey was appointed Senior Policy Advisor to the Grant Thornton National Public Policy and Strategy Group in September 2006. From January 2004 to December 2005, he was a Senior Officer of the United States Securities and Exchange Commission, serving as the Deputy Chief Accountant. After a long and distinguished career in academia, Professor Bailey was named Emeritus Professor of Accountancy at the University of Illinois at Urbana-Champaign. He has also held the position of Editor of the *International Journal of Accounting*. He is a Past President of the AAA and Past Chairman of the Auditing Section for the AAA.

The Outstanding Service Award recognizes outstanding services to the Association other than educational and research contributions. The prestigious award is intended only for rare events or milestones achieved. For 2008, the American Accounting Association is extremely pleased to be able to bestow this award on Andrew D. Bailey Jr. in honor of his dedicated service to the education and practice of accounting. ■



Pingyang Gao pictured with Competitive Manuscript Award Committee Chair William E. McCarthy

### **Pingyang Gao receives AAA 2008 Competitive Manuscript Award**

The American Accounting Association (AAA) would like to congratulate Pingyang Gao who received the Competitive Manuscript Award for his manuscript, "Disclosure Quality, Cost of Capital, and Investor's Welfare." This AAA award was presented to Professor Gao in the form of a plaque on Tuesday, August 5<sup>th</sup> at the AAA 2008 Annual Meeting held in Anaheim, California.

Professor Gao teaches at University of Chicago Graduate School of Business. He is expected to receive his Ph.D. degree from Yale University in December 2008. His current research is on the role of accounting disclosure in capital market.

The Competitive Manuscript Award was created to encourage research among AAA members and associate members who have earned their Ph.D. within the past five years. The winner is chosen annually in a blind review by the AAA Competitive Manuscript Award Committee. For 2008, the American Accounting Association is very proud to give this award to Pingyang Gao for his exceptional work. ■



Pictured L-R: David Burgstahler (AAA VP-Pubs), Garen Markarian, Timothy J. Fogarty, Dick Horcher (McGraw-Hill/Irwin)

### **Garen Markarian, Timothy Fogarty receive AAA, McGraw Hill-sponsored 2008 *Issues in Accounting Education* Best Paper Award**

The American Accounting Association (AAA) is pleased to congratulate Garen Markarian and Timothy Fogarty who received the *Issues in Accounting Education* Best Paper Award for their paper, "An Empirical Assessment of the Rise and Fall of Accounting as an Academic Discipline." This AAA award, which is sponsored by McGraw Hill, was presented to Professor Markarian and Professor Fogarty in the form of a plaque and a \$2,500 prize for each recipient on Wednesday, August 6<sup>th</sup> at the AAA 2008 Annual Meeting held in Anaheim, California.

Professor Markarian teaches at Instituto de Empresa. His research has been published in numerous journals, and he has received prior awards from both the AAA and the American Finance Association. Professor Fogarty teaches at the Weatherhead School of Management, Case Western Reserve University. He has published over two hundred articles in both academic and practitioner journals, and serves on the editorial boards of over twenty journals, several of which are published outside the U.S.

The *Issues in Accounting Education* Best Paper Award is presented to the best paper published each calendar year. The award winner is selected by online voting open to all *Issues in Accounting Education* subscribing members of the AAA. For 2008, the American Accounting Association and McGraw Hill are honored to be able to bestow this award on Garen Markarian and Timothy Fogarty. ■

# 2008 Award Winners



Pictured L-R: William McCarthy, Robert Daugherty (PwC), Matt Anderson (Committee Chair)

## **KPMG Faculty Fellow William E. McCarthy receives AAA 2008 Outstanding Accounting Educator Award**

The American Accounting Association (AAA) is very pleased to congratulate William E. McCarthy who received the Outstanding Accounting Educator Award. This AAA award, which is sponsored by the PricewaterhouseCoopers Foundation, was presented to Professor McCarthy in the form of a plaque, citation, and a \$5,000 prize – in addition to a \$5,000 donation given to the AAA which will be used according to Professor McCarthy's wishes – on Tuesday, August 5<sup>th</sup> at the AAA 2008 Annual Meeting held in Anaheim, California.

Professor McCarthy is the KPMG Faculty Fellow at Michigan State University where he teaches accounting and information systems. He has won many teaching awards and distinctions within the department, college, and at a national level. A number of his teaching innovations for information systems education at the undergraduate level have been integrated into textbooks and taken up by other accounting departments. He has also helped lead the development of graduate-level courses and curricula. In addition to his academic work, Professor McCarthy has been the President of the AAA's Information Systems Section and the Artificial Intelligence/Emerging Technologies Section. He was given the AAA's Innovation in Accounting Education Award in 2003 and the Outstanding Service Award in 2007.

The general criteria for the Outstanding Accounting Educator Award are based on contributions to accounting education from scholarly endeavors in teaching and research over a sustained period of time. For 2008, The American Accounting Association is honored to give this award to William McCarthy for his longstanding dedication to accounting education. ■



Pictured L-R: Nancy Bagranoff (Committee Chair), Laura Mills-Lewis (E&Y), James Clifton

## **John A. Schatzel, James Clifton, Herbert Snyder receive AAA, Ernst & Young-sponsored 2008 Innovation in Accounting Education Award**

The American Accounting Association (AAA) is pleased to announce that the 2008 Innovation in Accounting Education Award was given to John A. Schatzel for his RealAudit Simulation project and to James Clifton and Herbert Snyder for their Forensic Accounting Fieldwork, Media, and Exercises project. This AAA award, which is sponsored by Ernst & Young, was presented to Professor Schatzel, Professor Clifton, and Professor Snyder in the form of a plaque and a monetary prize for each recipient on Wednesday, August 6<sup>th</sup> at the AAA 2008 Annual Meeting held in Anaheim, California.

Professor Schatzel teaches at Stonehill College where he received the Dean's Award for Academic Leadership. Professor Clifton is a senior lecturer at North Dakota State University. He teaches government and nonprofit accounting, taxation, and fraud. Professor Snyder (not pictured) also teaches at North Dakota State University where he teaches forensic accounting and fraud.

The annual Innovation in Accounting Education Award is intended to encourage innovation and improvement in accounting education, and submissions are judged by their innovation, demonstrated educational benefits, and adaptability by other academic institutions or to other situations. For 2008, the American Accounting Association and Ernst & Young are very pleased to give this award to John Schatzel, James Clifton, and Herbert Snyder for their inspiring work. ■



Pictured L-R: Nancy Bagranoff (Committee Chair), Laura Mills-Lewis (E&Y), John A. Schatzel



Pictured L-R: David Burgstahler (AAA VP-Pubs), Jesse Dillard, Dick Horcher (McGraw-Hill/Irwin). Co-author Brad Tuttle not pictured.

**Brad Tuttle, Jesse Dillard receive AAA, McGraw Hill-sponsored 2008 *Accounting Horizons* Best Paper Award**

The American Accounting Association (AAA) would like to congratulate Brad Tuttle and Jesse Dillard who received the *Accounting Horizons* Best Paper Award for their article, “Beyond Competition: Institutional Isomorphism in U.S. Accounting Research.” This AAA award, which is sponsored by McGraw Hill, was presented to Professor Tuttle and Professor Dillard in the form of a plaque and a \$2,500 prize for each recipient on Wednesday, August 6<sup>th</sup> at the AAA 2008 Annual Meeting held in Anaheim, California.

Professor Tuttle teaches accounting – specifically information systems and IT audit courses – at the University of South Carolina’s Moore School of Business. Employing a variety of research methods, his papers have appeared in both academic business and psychology journals. Professor Dillard holds the Retzlaff Chair in Accounting in the School of Business at Portland State University. He is the founding editor of *Accounting and the Public Interest*, and has published widely in accounting and business journals.

The *Accounting Horizons* Best Paper Award is presented to the best paper published each calendar year. The award winner is selected by online voting open to all *Accounting Horizons* subscribing members of the American Accounting Association. For 2008, the American Accounting Association and McGraw Hill are honored to be able to bestow this award on Brad Tuttle and Jesse Dillard. ■



Pictured L-R: Kate Mooney (Committee Chair), Dean Peter Wolnizer accepting for Brian P. West, Denny Reigle (AICPA). Winner Brian P. West not pictured.

**Foundation Professor Brian P. West receives AAA 2008 Notable Contributions to Accounting Education Award for *Professionalism and Accounting Rules***

The American Accounting Association (AAA) would like to congratulate Brian P. West who received the Notable Contributions to Accounting Education Award for his monograph, *Professionalism and Accounting Rules*, published by Routledge. This AAA award, which is sponsored by the American Institute of Certified Public Accountants (AICPA), was presented to Professor West in the form of a plaque and a \$2,500 prize on Wednesday, August 6<sup>th</sup> at the AAA 2008 Annual Meeting held in Anaheim, California.

Professor West is the Foundation Professor of Accounting in the School of Business at the University of Ballarat, Victoria, Australia. In addition to his monograph *Professionalism and Accounting Rules*, his research has been published in a range of professional and academic journals.

The prestigious Notable Contributions to Accounting Literature Award is given annually to that work which has withstood a rigorous process of screening and scrutiny based on certain criteria, such as originality, breadth of potential interest, soundness of methodology, and potential impact on accounting education. For 2008, the American Accounting Association and the AICPA are honored to be able to bestow this award on Brian P. West. ■

## 2009 AAA Awards

The American Accounting Association encourages you to visit the Awards page at <http://aaahq.org/awards.cfm>. Our awards recognize the many significant contributions of AAA members in accounting education, research, and the profession, most of which are given out during the Annual Meeting.

### **Wildman Medal Award –**

*to encourage practical research*

<http://aaahq.org/awards/award1.htm>

Deadline: January 31, 2009

### **Competitive Manuscript Award –**

*to encourage research by new Ph.D.s*

<http://aaahq.org/awards/award5.htm>

Deadline: January 31, 2009

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

*to encourage and recognize innovation in accounting education*

<http://aaahq.org/awards/award6.htm>

Deadline: January 31, 2009

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

*to recognize research of exceptional merit*

<http://aaahq.org/awards/nominat3.htm>

Deadline: January 31, 2009

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

*to recognize seminal research*

<http://aaahq.org/awards/award2.htm>

No stated deadline

### **Steve Berlin/CITGO Grant –**

*to foster academics/understanding of the contemporary external reporting problems faced by preparers*

<http://aaahq.org/awards/BerlinCitgo.htm>

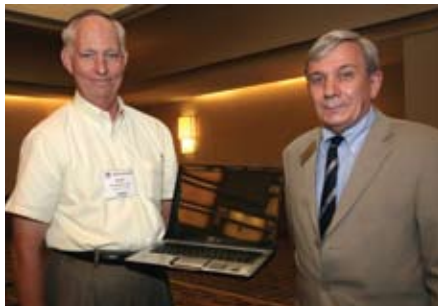
Deadline: March 10, 2009

### **Accounting Horizons and Issues in Accounting Education 2009 Best Paper Awards –**

*These two best paper awards are selected annually by a vote of subscribers to each journal.*

[http://aaahq.org/awards/2009AH\\_ISSBestPaper.htm](http://aaahq.org/awards/2009AH_ISSBestPaper.htm)

No stated deadline.



Gary J. Previts, AAA President, presenting laptop to drawing winner, David McCormick at the 2008 Annual Meeting

## Call for Volunteers 2009-2010

The American Accounting Association needs you! Our organization runs on the energy of its volunteers, who help a dedicated and very accomplished staff run more than 15 meetings each year, publish 13 journals, and help advance careers and knowledge through a variety of activities and communications. AAA volunteers contribute primarily through their sections and regions and via a committee structure that oversees education and research, assist with governance, helps manage our finances, selects award winners, and plans meetings. Without your assistance, our premier organization of academic accountants will not be able to accomplish our ambitious strategic plan and retain and grow our membership.

Thank you to the many of you who have volunteered in the past and also to those who have indicated an interest in doing so going forward. Full Members, Emeritus, and Life Members are welcome to volunteer. If you have not already done so, please contact Pat Stein ([pat@aaahq.org](mailto:pat@aaahq.org)) and let her know how you would like to participate. To learn about committees and Task Forces that could use your talents, visit <http://aaahq.org/about/directory2009/committees2009.htm>.

- Nancy Bagranoff, AAA President-Elect ■

## Call for Nominations: Editor, *Issues in Accounting Education*

The managing editors of the three association-wide journals serve a three-year term preceded by a transition year. On our current schedule, one editor is selected each year.

This year, the editor to be selected will succeed Kent St. Pierre at the helm of *Issues in Accounting Education*. Kent's term runs through July 2010, so the next editor will be appointed and begin the transition year by July 2009.

Please submit your nominations to David Burgstahler, Vice President-Publications, by December 15, 2008. You are strongly encouraged to include with your nomination a current electronic copy of the candidate's *vita*.

David Burgstahler  
Vice President-Publications, American Accounting Association  
Gerhard G. Mueller Endowed Professor in Accounting  
Foster School of Business  
University of Washington  
Box 353200  
Seattle, WA 98195-3200  
206-543-6316  
[dburg@u.washington.edu](mailto:dburg@u.washington.edu)

## Call for Nominees for AAA Offices

The 2008-2009 Nominations Committee is seeking candidates for the following offices to begin serving during 2009-2010:

President-Elect  
Vice President-Undesignated  
Vice President-Professional Relations  
Vice President-International  
Vice President-Elect Finance  
Council Member-at-Large (2)  
International Council Member-at-Large

The 2008-2009 Nominations Committee is chaired by Judy Rayburn, University of Minnesota. Other members of the committee are Shyam Sunder, Yale University; Mark Beasley, North Carolina State University; Christine Botosan, University of Utah; Naomi Soderstrom, University of Colorado at Boulder; Donna Street, University of Dayton; and Gary Previts, Case Western Reserve University.

Members of the Association who would like to suggest names for consideration as nominees should submit their nominations using the nomination form at the following link (<http://aaahq.org/about/2009NomForm.pdf>) before December 1, 2008 to:

Judy Rayburn  
University of Minnesota  
3-263 Carlson School of Management  
321 19th Avenue South  
Minneapolis, MN 55455 0413  
Phone: (612) 624-3840 • Fax: (612) 626-1335  
Email: [jrayburn@umn.edu](mailto:jrayburn@umn.edu)



Outgoing *The Accounting Review* editor, Dan Dhaliwal (right) pictured with Dave Burgstahler at the 2008 Annual Meeting.

## Deloitte Sponsors 38th Annual American Accounting Association Doctoral Consortium

The American Accounting Association/Deloitte/J. Michael Cook Doctoral Consortium was held June 18-21 at the Granlibakkan Conference Center and Resort in Tahoe City, California. For the 38th consecutive year, the Consortium brought together a select group of accounting doctoral students from around the world. Janet Butchko from the Deloitte Foundation spoke at the welcoming dinner. She outlined Deloitte's continuing commitment to doctoral education in accounting and detailed the firm's support for the future of collaborative efforts of business and academia. AAA President Gary Previts emphasized the historical origins of the work of academic accountants, and the importance of the practice issues of the day. Many speakers expressed their gratitude to the Deloitte Foundation and J. Michael Cook for their financial support. Professor Timothy Fogarty, this year's chair, captured the belief of most participants in the thought that the Doctoral Consortium is a wonderful chance for students to be introduced to the community of scholars beyond their schools. He also said that it is a special honor for seasoned faculty to participate in that process. ■

## AAA Student Membership Available to Doctoral Students Worldwide

The American Accounting Association is pleased to offer student memberships to full-time students residing anywhere in the world. Student ("associate") membership dues are discounted and include online access to a choice of one of the Association's three journals, and allow attendance at national, section, and regional meetings of the Association at student rates when applicable. For example, students save \$180 on the registration fee for the upcoming Annual Meeting in Anaheim, California, which offers opportunities to learn and network with colleagues from around the world. Student membership dues in the AAA are as follows:

- One journal option — \$25
- Two journal option — \$35
- Three journal option — \$45

For more information regarding member benefits, go online to <http://aaahq.org> and click on Membership. ■

# 2008 Annual Meeting Speakers



Gary J. Previts  
AAA President



Zoe-Vonna Palmrose (SEC)  
Presidential Scholar



John Steele Gordon (Author)  
Monday Plenary Speaker



Aulana Peters (US Comp.  
Gen Acctblty Adv Cnc)  
Tuesday Lunch Speaker



Susan F. Haka  
Wednesday Lunch Speaker



John H. Biggs (Chmn  
Emeritus, TIAA-CREF)  
Wednesday Plenary Speaker

## The American Accounting Association Thanks Our 2008 Annual Meeting Premier Sponsors





# The Accounting Hall of Fame Elects Two Distinguished Accountants



Accounting Hall of Fame Members Attending 2008 Induction Ceremony—Front Row (left to right): James Leisenring, Walter Schuetze, Anthony Hopwood, William Beaver; Back Row (left to right): Arthur Wyatt, Stephen Zeff, Dennis Beresford, and James Don Edwards

Two distinguished accountants were inducted into The Accounting Hall of Fame on Monday, August 4, 2008 at the American Accounting Association Annual Meeting in Anaheim, California. The 2008 inductees are Professor Anthony Hopwood of Oxford University in Britain and Walter P. Schuetze, former Chief Accountant of the U. S. Securities and Exchange Commission.

Honorees are selected by the Accounting Hall of Fame's international board of electors. Eighty-three influential and respected accountants from academe, accounting practice, government and business have been elected to the Accounting Hall of Fame since its establishment in 1950 at The Ohio State University's Fisher College of Business.

**ANTHONY G. HOPWOOD:** Anthony Hopwood is American Standard Companies Professor of Operations Management at Oxford University in Britain, where he served as Dean of the Said Business School from 1999 to 2006. He is the founder and editor-in-chief of *Accounting, Organizations and Society*, the influential scholarly journal that pioneered the application of



AAA Past Presidents at 2008 Annual Meeting. Back Row (L-R): Arthur R. Wyatt, Jane F. Mutchler, James Don Edwards, Mary S. Stone, Andrew D. Bailey, Jr., Gary L. Sundem. Front Row (L -R): Gary J. Previts, Doyle Z. Williams, William H. Beaver, Michael A. Diamond, G. Peter Wilson, Jan R. Williams, Thomas R. Dyckman, Shyam Sunder

social science research methods to accounting institutions and problems. Before joining Oxford in 1995, he held professorships at the London Business School and the London School of Economics. A prolific author, he earned MBA and PhD degrees at the University of Chicago and holds honorary doctorates from universities in Denmark, Finland, Italy, Sweden and the United Kingdom. He has served as consultant to governments and international organizations. In 2006, HRH the Prince of Wales appointed him Chairman of the Prince's Foundation for the Built Environment.

**WALTER P. SCHUETZE:** Walter P. Schuetze served as Chief Accountant to the U.S. Securities and Exchange Commission from 1992 to 1995 and as Chief Accountant of the Commission's Division of Enforcement from 1997 to 2000. He began his accounting career in 1957 with Eaton & Huddle in San Antonio, which merged with Peat, Marwick, Mitchell & Co. (Now KPMG LLP) in 1958. He was a partner in KPMG from 1965 to 1973 when he was appointed to the FASB as one of its original seven members. He returned to his firm from 1976 to 1992. During the 1980s, he was a member and chair of the AICPA Accounting Standards Executive Committee and served on many other committees. He has published and spoken widely on financial reporting topics, including mark-to-market accounting, and has been a consultant to the SEC and to businesses. He served in the U.S. Air Force from 1951 to 1955 and is a graduate of The University of Texas at Austin. ■



Sue Haka drawing the winning ticket at the Wednesday morning raffle at the 2008 Annual Meeting.



Steve Berlin/CITGO Grant Winners: Timothy J. Fogarty & Song Mo. Presenter: Arnie Wright

Other 2008 Annual Meeting drawing winners not pictured:  
 Amelia Baldwin, University of Alabama in Huntsville (\$100 gift certificate)  
 Filomena M. Cantoria, University of Guam (\$100 gift certificate)  
 Terence Ng, Nanyang Technological University (2 Broadway show tickets)  
 Bong Hwan Kim, Washington University in St. Louis (2 Broadway show tickets)  
 Gregory J. Gerard, Florida State University (iPod Nano)  
 Sears Taylor, Western Washington University (GPS System)

# KPMG Foundation Scholarships

## Ten Accounting Doctoral Students Awarded \$10,000 Minority Doctoral Scholarships by KPMG Foundation

The KPMG Foundation has awarded a \$10,000 KPMG Minority Accounting Doctoral Scholarship to ten minority accounting doctoral candidates. The scholarships, for the 2008-2009 academic year are renewable for a total of five years at \$10,000 a year.

### The recipients are:

Beau Barnes, Texas Tech University  
Phebian Davis-Culler, Florida Atlantic University  
Stephania Mason, Rutgers University  
Leah Muriel, The University of Tennessee  
Adrienne Rhodes, The Pennsylvania State University  
Kerri-Anne Sanderson, Florida Atlantic University  
R. Christopher Small, Harvard University  
Anissa Truesdale, University of South Florida  
Abigail Allen, Harvard University  
Christopher Bell, University of Arkansas

In support of its continuing effort to diversify the ranks of our nation's business schools and eventually the greater business community, the KPMG Foundation has, to date, earmarked nearly \$8 million in scholarships to minority accounting and information systems doctoral candidates.



Todd Kravet, University of Washington, with winning ticket for 2 complimentary nights at Hilton New York & dinner at Etrusca

## KPMG Foundation Scholarship Renewals (Each student receives \$10,000 per academic year)

Nelson Alino, University of South Carolina  
Nana Amoah, Morgan State University  
Paul Bissah, Georgia State University  
Jason Brown, University of Pittsburgh  
Joseph Canada, University of Central Florida  
Richard Carrizosa, New York University  
Alexis Castro, University of Kentucky  
Sukari Farrington, Emory University  
Fabio Gaertner, The University of Arizona  
George Gonzalez, University of Pittsburgh  
Eric Gooden, Florida State University  
Stacy Hawkins, Georgia State University  
Robert Marley, University of South Florida  
Nicole McCoy, Southern Illinois University  
Robert Huber, The University of Arizona  
Melvin Lamboy-Ruiz, Purdue University  
Veena Loonanan-Brown, Florida Atlantic University  
Dara Marshall, Michigan State University  
Jonathan Milian, University of Chicago  
Norma Montague, University of South Florida  
Susan Muzorewa, Morgan State University  
Oluwakemi Onwuchedwa, University of Central Florida  
Elisabeth Peltier, Baruch College-CUNY  
Annette Pridgen, University of Mississippi  
Ross Roberts, Drexel University  
Michael Robinson, Arizona State University  
Shani Robinson, University of North Texas  
Cathy Scott, Jackson State University  
Dave Thompson, Jr., Jackson State University  
Adrian Valencia, Florida State University  
Arthur Wharton III, Morgan State University  
Alicia Yancy, University of Southern California

# Office of the Chief Accountant Names 2008 – 2009 Academic Fellows

Conrad W. Hewitt, the Commission's Chief Accountant, announced today the selection of Donal Byard, Susan Krische, and Roger Martin as Academic Accounting Fellows for fixed terms beginning this summer. "Academic fellows have been very valuable to the Office of the Chief Accountant, and I look forward to working with the incoming academic fellows," said Mr. Hewitt.

Academic Accounting Fellows serve as research resources for Commission staff by interpreting and communicating research materials as they relate to the SEC. In addition, Academic Accounting Fellows have been assigned to ongoing projects in the Chief Accountant's office that include rulemaking, serving as a liaison with the professional accounting standards-setting bodies, and consulting with registrants on accounting, auditing, independence and reporting matters.

Mr. Byard is an Associate Professor of Accounting in the Zicklin School of Business of Baruch College, part of the City University of New York (CUNY). He earned his Ph.D. from the University of Maryland in 1998, a B.B.S. degree in Accounting from the University of Limerick, and an M.B.S. degree in Finance from University College Dublin. Mr. Byard teaches both undergraduate and graduate financial accounting. His research primarily focuses on the role of financial analysts as information intermediaries in capital markets, specifically their processing of financial disclosures. His work has been published in the *Journal of Accounting Research*, *The Accounting Review*, the *Journal of Accounting and Public Policy*, and the *Journal of Accounting, Auditing, and Finance*. His current research focuses on financial analysts' use of voluntary disclosures, the impact of alternative voluntary disclosures on trading volume around earnings announcements, and issues relating to IFRS adoption in Europe.

Ms. Krische is an Assistant Professor of Accountancy at the University of Illinois at Urbana-Champaign, where she teaches both undergraduate and Ph.D. students. Effective August 16th, Ms. Krische will be promoted to the rank of Associate Professor of Accountancy at the University of Illinois. In her research, she focuses on how financial accounting information affects investors' and analysts' judgments. Bridging financial accounting and behavioral finance issues, her research has been published in top academic journals, including *The Accounting Review* and *The Journal of Finance*. She currently serves on the editorial boards for *Contemporary Accounting Research* and *Behavioral Research in Accounting*, as well as on the American Academic Association's Competitive Manuscript Award Committee. In addition, Ms. Krische is qualified as a Chartered Accountant in Canada, having worked at Ernst & Young and having lectured at the University of Waterloo prior to earning her Ph.D. from Cornell University.

Mr. Martin is an Associate Professor of Commerce and Director of the M.S. in Accounting Program at the University of Virginia's McIntire School of Commerce. His research focuses primarily on how auditing and the role of auditors affect financial statement quality. Mr. Martin's research has been published in top accounting journals including *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research* and *Auditing: A Journal of Practice and Theory*. He has been active in the Auditing Section of the American Accounting Association, serving on and chairing several committees, including the Auditing Standards Committee. He teaches financial accounting and graduate auditing courses at McIntire. Mr. Martin earned his B.S. in Accounting and Finance at the University of Kansas and his Ph.D. from The University of Texas at Austin. Prior to joining the McIntire School of Commerce Mr. Martin served on the faculties at Southern Methodist University, Michigan State University and Indiana University.

Mr. Byard, Ms. Krische and Mr. Martin will replace three current Academic Accounting Fellows. Stephen Brown will be joining the accounting faculty at the University of Maryland at College Park, William Kinney will return to The University of Texas at Austin, and K. Ramesh will return to Michigan State University.

## 2009 Doctoral Consortium

The American Accounting Association is accepting nominations for accounting students to attend the 2009 AAA-Deloitte-J. Michael Cook Doctoral Consortium to be held June 17-21.

U.S. and Canadian Schools offering a doctoral program with a field of concentration in accounting are eligible to nominate one accounting doctoral candidate to participate.

The deadline for nominations is December 8, 2008. Space is limited by the objectives of the program and the facilities. For complete details, please contact David Boynton at [David@aaahq.org](mailto:David@aaahq.org).

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