



**American
Accounting
Association**

**Thought Leaders in
Accounting**

Accounting Education News

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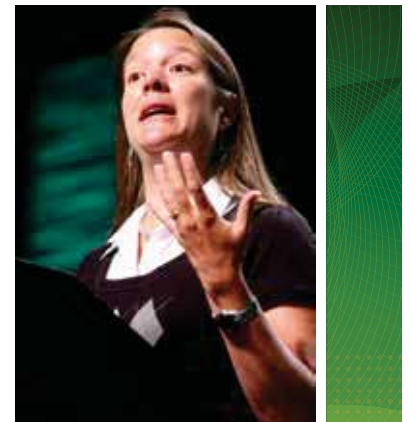
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Thank You...

to all of the attendees, speakers, sponsors, and exhibitors who made this year's Annual Meeting a great success!



ANAHEIM 2013

BRILLIANTLY DISGUISED OPPORTUNITIES

American Accounting Association Annual Meeting
and Conference on Teaching and Learning in Accounting

Call for Submissions

Submission Deadline: January 9, 2013

Brilliantly Disguised Opportunities

The theme for the 2013 Annual Meeting is “Brilliantly Disguised Opportunities” – focusing on understanding the many challenges on higher education’s horizon and seeing them as opportunities in disguise. How will Massive Online Open Courses, MOOCs, and the growing global demand for education change our lives as teachers? How will disappearing print journals, open access models, and other advances in scholarly publishing change our lives as researchers? How will the increasing demand for accountability and related financial pressures on tuition levels, student loan debt, state tax support and philanthropy change our colleges and universities? How can we help to invent a better future? Come to Anaheim and join in the discussion.

Submission Information

Submissions can be made in the areas noted below. For accepted submissions, all participants will be required to register for the meeting, and pay associated registration fees.

Concurrent Paper and Research Forum Sessions

Submissions are made by section/topic area. Submissions to any section that are deemed to be within the purview of another section category will be redirected to the more appropriate section for review.

Concurrent Panel Sessions

Submissions are made by section/topic area. Submitters are responsible for populating the panel, extending invitations, and hosting participants, as appropriate.

New Scholar Concurrent Sessions

New Scholar Concurrent Sessions provide junior faculty members constructive feedback on their research prior to submission. Submitted papers in this category are peer reviewed. Senior researchers in each area will critique papers accepted for the New Scholar Concurrent sessions and provide feedback in limited interactive sessions with authors.

Pre-Conference Symposia and Workshops

These sessions comprise full- and half-day workshops, providing opportunities for in-depth attention and study of more complex issues and topics.

Emerging and Innovative Research Sessions

Submission Deadline: April 1, 2013

These sessions are intended to highlight promising emerging and innovative research ideas. Authors will submit a short abstract of three to four pages that describes their work in progress or a planned session that will bring ideas currently outside accounting to the attention of accounting scholars.

Effective Learning Strategies Sessions (ELS)

Submission Deadline: April 1, 2013

These sessions offer an interactive format for presenters to have an intimate forum for exchange of ideas and resources that support learning in accounting.

The Conference on Teaching and Learning in Accounting (CTLA)

Submission Deadline: April 1, 2013

This conference is designed for new and experienced faculty looking for opportunities to refine their teaching talents and perfect their craft in teaching accounting.

18th Annual Ethics Research Symposium

Submission Deadline: April 1, 2013

The Professionalism and Ethics Committee and Public Interest Section of the American Accounting Association invite submission of papers, cases, and panel session proposals for presentation at the 18th Annual Ethics Research Symposium to be held immediately preceding the concurrent meetings, Sunday, August 4, 2013. Contributions from members of all AAA Sections are invited.

Volunteers: All members are urged to consider volunteering to serve as reviewers, paper discussants, and session moderators. If you are submitting a paper or proposal for the 2013 Annual Meeting, please consider “giving back” to the community by volunteering to serve in one or more of these roles.

A Message from the President



Karen Pincus
AAA President

During my academic career, many industries have been transformed by the phenomenal changes in technology and globalization into something I wouldn't even have recognized back in my doctoral student days. But in our industry – higher education – at least in the 30 years since I attended my first AAA Annual Meeting, there have been mainly beneficial effects of technology and globalization, with

no major disruption to the basics of academic life. The way I spent my first days as a rookie Assistant Professor at the University of Southern California – working on a mix of teaching, research and service; teaching face-to-face courses meeting at fixed times each week; being told that both teaching and research matter, but for tenure research is the key; and so on – are remarkably similar to the rhythm and rhyme of the life I am leading this semester as a chaired full professor at the University of Arkansas' Walton College of Business.

Yet today, as I look ahead 30 years into the future, there are some tough problems facing us. At the AAA Strategic Planning Retreat in May, we embarked on a year-long journey to extend our planning horizon from 3 years out to 10 years out. The main reason we did this is that higher education is on every list of industries expected to undergo some major changes during the next decade. We started in May by looking at the educational environment – the mix of technological forces, demographic factors, economic conditions, political forces and competitive factors that make up the world in which we work. We brought in experts to give us background data and their own predictions. To make a long story very short – there are challenges on the horizon everywhere!

For example: On the research front, technology is already beginning to change the way research is done *and* the way it is disseminated. Library subscriptions to all academic journals peaked in 2007 and since then have rapidly declined as libraries come to rely more on aggregators (databases of many journals, such as ProQuest and Ebscohost) to archive and disseminate research. The decline in print journal subscriptions is expected to increase each year until 2016...many predict that print journals will, like many newspapers, begin disappearing within the next decade. That doesn't mean research dissemination will stop, it means it will evolve into new forms we might

not yet be able to envision...as might peer review...as might the measurement of research reputation. The AAA has an Intellectual Property Task Force, chaired by Martha Eining and filled with really hard working people, who are helping the AAA define issues related to intellectual property. This task force has learned a lot about challenges on the horizon and is helping the AAA think strategically about how to position ourselves for a near future likely to be very different for today. You'll get a chance to learn some of what this task force has discovered at next year's Annual Meeting.

Technology, and demographics, also present challenges in the classroom. We are beginning to see a huge challenge on the horizon – how do we best educate an advanced technology generation in an increasingly global world? Some early experiments give us hints of how massive the changes may be. Consider MOOCs – massive open online courses – being offered now by joint ventures such as Coursera. Coursera is an online education joint venture that began with 4 universities (University of Michigan, Princeton University, Stanford University, and the University of Pennsylvania) and just this summer was joined by 12 more major universities, with another 16 including several outside the U.S. added in the Fall. Right now, the massive open online courses are experimental and free, but the members of the Coursera joint venture have a revenue sharing plan in place for when they start charging tuition and offering college credits instead of the current “statement of accomplishment.”

New modes of delivery. New curriculum approaches. New analysis tools for assessment (of both student learning/competence and teaching effectiveness). *All* are on the horizon. These changes are not only major challenges, but they also hold some exciting possibilities – how great would it be for example, if you freed up all the classroom time you now spend teaching some of the rules of accounting and had more time to work face-to-face with students on the skills they need for their careers?

The AAA, together with the AICPA, sponsored a major project on the future of accounting education – The Pathways Commission. Everyone who attended the 2012 Annual Meeting received their hot-off-the-presses report and recommendations and many attended one or more of the sessions at the meeting related to the commission's recommendations. For this upcoming year, a task force chaired by Finley

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President's Message, cont'd.

Graves of the University of North Texas will be exploring how the AAA can help its members with implementation of these recommendations and with removing any impediments to implementation. We will also hear from this task force at next year's annual meeting.

And, of course, no consideration of challenges on the horizon can omit a little bit of discussion about the financial and political pressures on universities. Over the 30 years of my career, college tuition and fees have risen twice as fast as medical care costs and 3 to 4 times as fast as the consumer price index. We are accountants - we know all too well that tuition increases have a practical limit that we are fast approaching...or may already have reached.

U.S. student loan debt now exceeds U.S. credit card debt - potential increases here are also clearly limited. State support and donor support also have neared, reached, or in some states may even have surpassed their next decade limits. So where does that leave our colleges and universities?

A July 2012 white paper was jointly released by Bain and Company (the consulting firm made widely famous by Mitt Romney) and Sterling Partners, a private equity firm with many investments in education-related businesses. A team from Bain and Sterling analyzed the financial reports of almost 1,700 U.S. colleges and universities and the results were not pretty. Their financial analysis shows that 29% of U.S. colleges and universities are already in major trouble - they can't sustain themselves without major *disruptive* change. About 40% are financially healthy, the rest are on the borderline. How worried would you be about any other industry where only 40% of the members

were financially healthy?

Right now, our vision is a little fuzzy about what the future university will look like a decade from now. But the AAA is committed to extending our planning horizon out 10 years by May 2013 so we can help our members cope with all the challenges on the horizon. We want to keep our perspective: those challenges and problems are opportunities in disguise. For, as Alan Kay, the famous computer scientist born in 1940 who was one of the pioneers for both graphical user interfaces and object-oriented programming, said: THE BEST WAY TO PREDICT THE FUTURE IS TO INVENT IT.

This thought was echoed in the concluding paragraph of the white paper recently issued by Bain and Company and Sterling partners: "Higher education in the United States is at a tipping point. In its time of need, the leaders of our colleges and universities have a tremendous opportunity to reshape and reinvent an industry..." (The Financially Sustainable University, July 2012)

The AAA's mission is to be a thought leader in accounting and to help our members be thought leaders on their campuses as we face the challenges ahead - and view them as brilliantly disguised opportunities. I thank you for the honor of allowing me to serve as President of the AAA for the next year. And I, along with meeting co-directors Marc Rubin of Miami University Ohio and Don Finn of the University of North Texas, hope you will join us next year in Anaheim to participate in the discussion of how we can turn the challenges on the horizon into some of the best opportunities ahead of us. ■

Our Commitment

The American Accounting Association is the largest community of accountants in academia. Founded in 1916, we have a rich and reputable history built on leading-edge research and publications. The diversity of our membership creates a fertile environment for collaboration and innovation. Collectively, we shape the future of accounting through leading-edge research, education, publications and a powerful network, ensuring our position as thought leaders in accounting.

To contact any of our staff with questions or comments about your membership, you will find a complete listing of all AAA staff at <http://aaahq.org/about/staff.htm> ■

Seeds of Innovation: Annual Meeting 2012

“Seeds of Innovation” served as the theme for our 2012 Annual Meeting, focusing on the broad need for more innovation in accounting scholarship. Our goal was to engage members in conversations about ways that we can support intellectual vitality in the discipline. In keeping with this theme, plenary sessions included Presidential Scholars Raymond Ball and Phillip Brown, and follow-up sessions to all morning plenaries designed to start that conversation. A task force focused on supporting innovation in scholarship will continue the conversation throughout this year, led by Christine Botosan and Greg Waymire.

To see videos of all Annual Meeting speakers, go to <http://commons.aaahq.org/hives/20a292d7e9/summary> and login in to the AAACommons. The videos are only available to AAA members, so you will need to log in with your AAA login ID and password to see them.

Ten AAA awards were presented to members at the Annual Meeting, including Susan Haka and Terry Shevlin, the Outstanding Accounting Educator Award winners and Urooj Khan, the Competitive Manuscript Award winner. You can read more about each award and winner and see pictures from their award presentation at <http://aaahq.org/awards/PressRelease/2012.htm> ■

The Digital Library: Did You Know...

Your AAA membership includes full text access to all three of the association journals and your section memberships give you access to section journals through the Digital Library at <http://aaajournals.org>. Through the Digital Library you can:

- **Preview accepted papers and browse pre-prints** of manuscripts accepted for publication in our journals.
- Set up **Table of Contents and Citation alerts** to be notified via email when new content is available on our site. Simply login to the Digital Library, click on your name in the upper right corner and then click the Alerts tab.
- View the **mobile version of the Digital Library** on your desktop, smartphone, or tablet and browse through all of our journals' Tables of Contents and read full text of articles in the journals you have access to through your membership and library subscriptions.
- **Share article abstracts** with your colleagues by clicking the “Share Article” link at the top of the page. There is also a “Share this Article” widget that lets you easily send a link to the abstract to your Facebook or Twitter accounts.
- See more than just articles by reading **supplemental materials** provided by authors. Supplemental materials may include spread sheets, audio and video files, database files, surveys, and tests.

Questions or Comments? Please contact Pat Stein at pat@aaahq.org or 941.556.4102.

Nominate a Colleague for a 2013 AAA Award

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.

AAA/Deloitte Wildman Medal Award

recognizing advancement of the practice of accounting

Nomination Deadline: January 31, 2013

AAA/Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education

recognizing third or fourth year Ph.D. students conducting innovative research in any area of accounting

Nomination Deadline: January 31, 2013

Accounting Horizons and Issues in Accounting Education 2012 Best Paper Awards

given for the best paper published each calendar year for either publication

Nomination Deadline: The award winner is selected by online voting open to all AAA members subscribing to *Accounting Horizons* or *Issues in Accounting Education*. Online voting is scheduled for Spring 2013.

Competitive Manuscript Award

to encourage research by new Ph.D.s

Nomination Deadline: January 21, 2013

Distinguished Contributions to Accounting Literature Award

recognizing research of exceptional merit

Nomination Deadline: January 31, 2013

Innovation in Accounting Education Award

to encourage and recognize innovation in accounting education

Nomination Deadline: January 31, 2013

Notable Contributions to Accounting Literature Award

recognizing research with unique potential

Nomination Deadline: January 31, 2013

Outstanding Accounting Educator Award

to recognize contributions to accounting education

Nomination Deadline: January 31, 2013

Seminal Contributions to Accounting Literature Award

to recognize seminal research

Nomination Deadline: January 31, 2013

Steve Berlin/CITGO Grant

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

Nomination Deadline: March 8, 2013

Congratulations to the 2012 AAA Award Winners!

At this year's Annual Meeting in Washington, DC, ten AAA awards were presented to members. Please join us in congratulating your colleagues. For a complete review of all award winners, please see <http://aaahq.org/awards/PressRelease/2012.htm> ■

AAA/Deloitte Wildman Medal Award

Jean C. Bedard, Bentley University
Lynford Graham, Bentley University

AAA/Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education

Katharine Drake, Arizona State University
Mary Hill, University of Alabama
Sangwan Kim, University of North Carolina
Matt Lyle, University of Toronto

Accounting Horizons Best Paper Award

Nathaniel Stephens, Utah State University
Scott Summers, Brigham Young University
David Wood, Brigham Young University
Brady Williams, University of Washington

Competitive Manuscript Award

Urooj Khan, Columbia Business School

Distinguished Contribution to Accounting Literature Award

Sudipta Basu, Temple University

Innovation in Accounting Education Award

Sara Melendy, Gonzaga University
Gary Weber, Gonzaga University

Issues in Accounting Education Best Paper Award

Jeffrey Pickerd, University of Massachusetts
Nathaniel Stephens, Utah State University
Scott Summers, Brigham Young University
David Wood, Brigham Young University

Notable Contributions to Accounting Literature Award

Mary E. Barth, Stanford University
Wayne R. Landsman, University of North Carolina-Chapel Hill
Mark H. Lang, University of North Carolina-Chapel Hill

Outstanding Accounting Education Award

Susan F. Haka, Michigan State University
Terry Shevlin, University of Washington

Outstanding Service Award

Susan F. Haka, Michigan State University
Thomas W. Lin, University of Southern California



Have you visited the AAA Career Center?

Current AAA members now have the option to sign on to the Career Center free of charge. The Career Center is just one of the ways we're helping to advance the careers of our members year-round. Try it out today at <http://careercenter.aaahq.org>!

Just a few member benefits of the Career Center are:

- One **FREE** resume posting per year
- Online help in building your resume and cover letter
 - Personal job alerts
- Access to all job postings on the AAA Job Board

Upcoming Career Center Events

Accounting PhD Recruiting and Research Event: "The Miami Rookie Camp" December 7 - 9, 2012 • Coral Gables, Florida

In partnership with the American Accounting Association, the University of Miami is pleased to host the 3rd annual "Accounting PhD Rookie Recruiting and Research Camp" on December 7-9, 2012. The camp, which is sponsored by the Deloitte Foundation, will bring together accounting PhD candidates, faculty from universities interested in interviewing PhD candidates, and recruiters from private sector firms. Candidates and recruiters from top institutions around the world have already registered to attend the Camp.

Learn more at <http://www.rookiecamp.org/>

FARS Midyear Meeting Recruiting Reception January 10, 2013 • San Diego, California

The Financial Accounting and Reporting Section (FARS) is again pleased to provide recruiting services at their 2013 Midyear Meeting. Last year was a big success with a broad spectrum of academic institutions participating in the recruiting services. Admission to the FARS Recruiting Reception will bring together job seekers and employers for an evening of networking and opportunity. In addition, employers and job seekers may schedule one-on-one interviews.

Learn more at <http://aaahq.org/fars/meetings/2013/career.cfm>

Invitation to Volunteer for Committees for 2013-2014

Mary Barth, President-Elect, and C. Richard Baker, Chair of the Council Committee on Awards Committees, are seeking volunteers for AAA committee assignments for 2013-2014.

Who Can Volunteer?

- In accordance with the Association Bylaws posted at <http://aaahq.org/about/bylaws.htm>, Full and Life members in good standing are invited and encouraged to volunteer.
- Volunteers who are chosen to become committee or task force members are required to be full members beginning September 1, 2013.
- Student members may not serve on committees.
- If you are not a qualified member of the AAA, please go to <http://aaahq.org/join.cfm> to join or update your membership status today.

How Will I Know If Have Been Chosen?

- Decisions about committee assignments begin in March and continue until all positions are filled.
- This process is expected to be completed on or about May 1, 2013.
- All volunteers will be notified by email of decisions made regarding committee assignments.
- **The Committee and Task Force directory will be posted on our website by August 1, 2013.**

Interested In Volunteering? Here's How:

- Learn more about the AAA Committees and Task Forces that could use your talents at <http://aaahq.org/about/directory2013/committees.htm>.
- Submit your information using the Volunteer Form at <http://aaahq.org/AAA/VolunteerForm/volunteer.cfm> by February 28, 2013.

If you have any questions, please contact Barbara Gutierrez, Committee Coordinator, Member and Leader Services Team, at barbara.gutierrez@aaahq.org ■

Member Spotlight



Michael Kraten
Providence College

In 2008, AAA member Michael Kraten and co-authors Rosa M. Abrantes-Metz, Albert Metz and Gim Seow used their combined expertise in forensic accounting, econometric tools and capital markets to analyze the LIBOR rates for their article entitled "LIBOR Manipulation?"

"We found that there were unusual patterns in the way that individual banks were submitting quotations that were being utilized to calculate LIBOR. There should be a fair amount of randomness; we failed to see those periods of randomness for an extended amount of time," Kraten said.

In 2010, Kraten presented their findings at the Public Interest Section's Midyear Meeting, which helped increase exposure to this question.

Fast forward to mid-2012, when news broke that American regulatory agencies found certain email messages from global financial company, Barclays, that did indicate illegal conversations were occurring. It was this discovery of LIBOR manipulation that led to a \$450 million dollar fine for Barclays.

As a result of the increased interest in LIBOR manipulation, Ben Gummer, a member of the UK House of Commons, mentioned a paper circulated around New York University that "raised the issue of manipulation of LIBOR" on the floor of the House of Commons.

Kraten said that as "guardians of the public trust" it is important for the members of the American Accounting Association to focus on the question: "What should we do to proactively reform the system so that it is operating in the public interest?"

Michael Kraten is the luncheon speaker for the Public Interest Section Midyear Meeting in New Orleans in March 2013.

Read more about this story at <http://commons.aaahq.org/posts/3b50379a0f> ■

Pathways Commission: The Implementation Stage

The release in early August of the Pathways Commission report represented the culmination of 18 months of input and consideration by almost 50 educators and practitioners. The Commission led by **Bruce Behn**, The Ergen Professor of Accounting at The University of Tennessee set forth seven recommendations based on a well-articulated vision of the role of accounting for a broadly defined profession. The underlying foundation for these recommendations is that for the accounting profession to truly be considered a learned profession, both the academy and profession must come together to create educational pathways that will attract a diverse community of students that will produce the future academics, practitioners and knowledge leaders of accounting. Six of the recommendations and their underlying objectives and action items can be broadly categorized as focusing on the profession, institutions, faculty, curricula, students and data. The final recommendation called for the formation of a group of academics and practitioners to implement these and future recommendations. This group, the Pathways Commission – Implementation Phase will be co-chaired by **Bill Ezzell**, a former partner with Deloitte, LLP and past Chairman of the AICPA Board of Directors and **Mark Higgins**, Dean and Alfred J. Verrecchia and Hasbro Inc. Leadership Chair at the University of Rhode Island and a Supply Chain leader of the Pathways

Commission. The co-chairs and the sponsoring organizations have adopted an organization structure to implement the recommendations. Under the adopted structure, there will be co-recommendation leaders (RLs) for each of the six recommendations. The RLs with the assistance of the co-chairs will form task forces (TFs) that will have a specific objective and duration to further develop the objectives and action items set forth in the Pathways Report. The co-chairs, the sponsoring group and the RLs, will determine the number of task forces when they meet later this year. It is envisioned that in some cases, the work of these task forces might add additional objectives and/or action items to the recommendations. Either that task force or a new task force will be charged with completing the new objective. In addition, the co-chairs and sponsoring group are in the process of putting together an advisory board to assist the RLs and TFs in completing their charges. At the time of this writing almost all of the RLs are in place. The co-chairs have been and will continue to be presenting the report to various organizations throughout the fall (see below) to engage as many people as possible from academia and the profession in the implementation phase. We are also actively seeking volunteers to work on the task forces and to provide us with feedback on the innovative course, curriculums and processes transpiring at their institution. Follow our progress at <http://pathwayscomission.org> ■

The following Pathways presentations were made in September and October:

WSCPA Northwest Accounting Educators Conference • Bellevue, WA
West Virginia Society of CPAs Educators Conference • Charleston, WV
NCACPA Accounting Education Forum • Raleigh, NC
Rhode Island State Society • Providence, RI
AAA Midwest Region Meeting • St. Louis, MO
Canisius College Advisory Board • Buffalo, NY
AAA Northeast Region Meeting • Providence, RI
Utah State Partners in Business and Accounting Conference • Logan, UT



FASB Accounting Standards Codification™ Professional View

AAA Academic Accounting Access

The American Accounting Association is partnering with the FASB and FAF to provide access through accounting programs/departments to the Academic Accounting Access initiative and issuing authentication credentials for faculty and students through Registered Accounting Programs.

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

Step 1: Enroll your Accounting Program for Academic Accounting Access.

Step 2: Pay the annual fee of \$150 for access to Professional View of the FASB Codification for all faculty and students registered in your program.

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

Sign up online for Academic Accounting Access at <http://aaahq.org/FASB/Access.cfm> ■

Accounting Program Leaders: Sponsor Your Ph.D. Students' AAA Membership

Student membership in the American Accounting Association starts at just \$35 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.

Student Members Receive:

- Electronic access to all three association journals (*The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*)
- Discounted registration fee for most Association meetings
- Free or discounted registration fees for Doctoral Consortia at section meetings
- Discounts on Association publications
- Access to the Career Center at the Annual Meeting (meeting registration required) and year-round access to the Career Center where they may post one free resume per year
- Networking opportunities at meetings and online

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. ■

In Memoriam...

The AAA mourns the recent loss of **William Wager Cooper**, **William Leonard Ferrara**, and **Frederick D. S. Choi**. Please join us in sending our condolences to the families of these longtime and influential members of the association.

Log on to the Members page on the AAACommons at <http://commons.aaahq.org/pages/59e50586f5> to read the memorials for these and other influential leaders and members. ■

Save the Date...

August 3 - 7, 2013



ANAHEIM 2013
BRILLIANTLY DISGUISED OPPORTUNITIES



**American Accounting Association
Annual Meeting — August 3-7, 2013**
and Conference on Teaching and Learning in Accounting

New Educational Requirements for California CPA Licensure

As accounting educators, you are in the unique position of being a valuable resource for future accounting professionals. With legislation that passed in 2009 and 2011, the landscape for obtaining a California CPA license will significantly change. Beginning January 1, 2014, California will have some of the most rigorous educational requirements for licensure, especially as they pertain to ethics education.

The California Board of Accountancy (CBA) continues to perform extensive outreach regarding the new educational requirements. Since these requirements will affect CPA applicants regardless of the state in which they obtain their education, it is imperative that students become familiar with the new requirements.

As such, the CBA is looking to you to help inform accounting students, especially those who may have an interest in becoming a California CPA.

The CBA maintains an informative website where you and your students can access up-to-date information regarding the upcoming educational changes. For specific details on what the new educational requirements will be, a tip sheet on CA licensure beginning January 1, 2014, and other helpful resources, please visit the CBA website at <http://www.cba.ca.gov> ■

Recognizing and Renewing the Regions

Last year, the AAA Region Strategy Task Force – which included volunteer leaders from each Region, and was led by Gail Hoover King, the Director Focusing on Segments – undertook a strategic planning process for AAA Regions. The goal was to develop a plan that would allow Regions to focus with renewed emphasis on serving and bringing together the diverse communities within accounting education, research and practice. The task force recognized the key roles that Regions could play in achieving the AAA's Vision and Mission, and it proposed a new model for Regions, including four strategic initiatives: a new regional governance structure, a portfolio of services for Regions to offer members, operational changes to deliver great meetings, and a new financial model.

In the Spring of 2012, the task force presented this strategic plan to the leadership of each Region for their consideration and feedback. Based on the interest expressed by many Region leaders, the AAA Board of Directors decided to initiate a 4-year pilot program in which Regions could put into practice the strategic initiatives. Four Regions volunteered for the pilot program – Midwest, Northeast, Southeast, and Western – and a new task force, the Region Pilot Task Force, was created to assist these regions in implementing the strategic initiatives.

In 2013, each of these four Region's meetings will deliver new and exciting offerings for our accounting education and professional communities. We look forward to sharing their progress as the year unfolds.

We urge you to mark your calendar now and consider attending a region meeting in 2013 to see:



- Ernst & Young-sponsored Keynote Speaker Dan Roam, best-selling international author of *The Back of the Napkin*
- Nationally-sponsored Conference on Teaching and Learning in Accounting (CTLA) sessions
- Plus, much more!

2013 Southeast Region Meeting

April 4 - 6, 2013 • Nashville, Tennessee

2013 Western Region Meeting

April 25 - 27, 2013 • San Francisco, California

2013 Midwest Region Meeting

October 17 - 19, 2013 • Oak Brook, Illinois

2013 Northeast Region Meeting

October 24 - 26, 2013 • Hartford, Connecticut

KPMG Foundation Scholarships

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

The KPMG Foundation recently announced it has awarded a total of \$460,000 in scholarships to 46 minority accounting doctoral students for the 2012-2013 academic year. Of the 46 scholarships, the Foundation named 12 new recipients and renewed 34 existing awards. Each scholarship is valued at \$10,000 and renewable annually for up to five years.

“We are pleased to provide financial support, career guidance and other resources to each of these talented men and women as they move closer to fulfilling their dreams of becoming business professors,” said Bernie Milano, KPMG Foundation president. “Over the years it has been a pleasure to see the impact the recipients of these scholarships have had on improving diversity in business schools and we look forward to the accomplishments of these 46 individuals.”

Since 1994, the KPMG Foundation has awarded scholarships to 309 African American, Hispanic, and Native American scholars pursuing doctorate degrees, as part of its ongoing commitment to increase the representation of minority students and professors in business schools. Today, 208 of the scholarship recipients have completed their doctoral program and are professors at universities throughout the country, with an additional 71 students, including the 46 receiving scholarships this year, currently in a doctoral program.

Created by the KPMG Foundation in 1994, The PhD Project, a related program whose mission is to increase the diversity of business school faculty, has helped to boost the number of minority business professors to more than 1,084 from 294 when the Project started. As of this September, there will be some 400 minorities in business-related doctoral programs.



cutting through complexity™

KPMG Foundation

The KPMG Foundation is a 501(c)(3) private foundation. The Foundation operates on donations from KPMG LLP, the U.S. audit, tax and advisory firm. For fiscal year 2011, KPMG donated over \$6.3 million to the Foundation. Through the KPMG Foundation, the firm has spent over 40 years supporting and developing programs to enhance business education.

New Recipients

Leslie Adah, Jackson State University
Chevonne Herring, University of Memphis
Pablo Machado, University of Arizona
Sydney Manley, University of Mississippi
Jerome McWilliams,

University of Texas at San Antonio
Rebecca Perez, University of Oregon
Wilson Rose, Rutgers
Gabriel Saucedo, Virginia Tech
Assma Sawani, Florida International University
Stuart Manito Smith, Georgia State University
Kecia Williams Smith, Texas A&M University

KPMG Foundation Scholarship Renewals

(Each student receives \$10,000 per academic year)

Herita Akamah, University of Oklahoma
Elio Alfonso, Louisiana State University
Abigail Allen, Harvard Business School
Brandon Ater, Virginia Tech
Dereck Barr, University of Mississippi
John Barrios, University of Miami
Kayla Booker, Jackson State University
Marcus Brooks,

University of Texas at San Antonio
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Thank You!

“One Child, One Mentor, One Backpack at a Time”

This year at the Annual Meeting through AAA members' generosity, the AAA's Service Project donated more than 500 backpacks to The Backpack Project, Inc., enabling the charity to reach its goal for the year.

The Backpack Project, Inc. began in the Washington, DC-area when Executive Director Cassandra Jackson realized the need for school supplies while she participated in a reading workshop at a local school. She organized a supply drive, but she wanted to make it more meaningful.

“When I came up with the backpack idea, I incorporated the reading book and a writing journal that I created,” Jackson said.

She schedules weekly journal writing sessions where children write journal entries based on a theme. One day they took a virtual trip to Switzerland and wrote about how they would live and what they would do. In another workshop, Jackson discussed the Bill of Rights and the U.S. Constitution, and the students wrote their journal entries with quill pens. “(The children) are learning, without knowing that they're learning,” she said.



Cassandra Jackson
Executive Director,
The Backpack Project, Inc.



Special thanks to Ernst & Young for donating backpacks to the Service Project!

Jackson likes to make the sessions fun and interactive. She wants to build up the children's self-confidence by talking about what is going on in their lives. They stand up to read their journal entries to build confidence in themselves. “We let them know that they are important, that they're worth something.”

The Backpack Project also includes a mentorship program called Backpack Buddies. Students are paired with a mentor who helps the student with homework, writing and reading. Once a month on a Saturday the mentors and mentees get together to go to an event or an onsite school activity.

Thank you to everyone that donated to help these school children in need! Please visit The Backpack Project's website for more information: www.thebackpackprojectinc.org ■

Have you been to the AAACommons?

Sign on to the AAACommons at <http://aaacommons.org> and you'll see up updates on the Pathways Commission, Annual Meeting speaker videos, and much more.

Forgot your login ID or password for the AAACommons?

Go to <http://aaacommons.org>, click Sign On and follow the instructions to retrieve your login information. ■

2013 Doctoral Consortium

The 2013 AAA-Deloitte-J. Michael Cook Doctoral Consortium will be held June 12-16, 2013 at the Granlibakken Resort near Tahoe, CA.

U.S. and Canadian schools offering a doctoral program with a field of concentration in accounting will each be eligible to nominate one accounting doctoral candidate from their school to participate.

More details about the nomination process and the Consortium will be available on the AAA website in the near future. ■

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