



American Accounting Association

Thought Leaders in Accounting

Accounting Education News

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2013 Service Project a Great Success!



At the Annual Meeting, again this year, our Service Project was a great success! Thank

you to EY and our members for joining in our Service Project and donating over 500 backpacks full of school supplies to the Community Action Partnership of Orange County (CAPOC).



A Message from the President



AAA President Mary Barth

I would like to give you an idea of what to expect this year from your AAA. Remember, the AAA does not reinvent itself with each new president. We each serve for three years—as president-elect, president, and past president—to help ensure continuity. Joining the AAA leadership team is like jumping on a moving train. The objective is to move the train forward while enhancing the experience of all on board and getting to a wonderful destination, not making big changes in direction.

As with any organization, there are the usual things we must do to keep things running smoothly, such as publishing our 14 journals and helping our 16 sections and seven regions to thrive. In addition, there are many ongoing activities focused on our common interests, such as preserving our intellectual property, implementing the Pathways Commission's recommendations, ensuring we have sound publication ethics, helping regions to reinvigorate their meetings, and planning our 2015–2016 Centennial celebration. We will continue these activities so that we can reap the benefits identified when they were begun. We will add some new activities to reinforce the prior ones and enable us to meet whatever challenges our future holds.

Big—potentially disruptive—changes are looming for accounting education, accounting scholarship, and our role in

the world's economy. The plenary and follow-up sessions at the 2013 Annual Meeting in Anaheim focused on these changes in higher education, research, and teaching and learning and clearly identified the challenges we face. Many of us feel threatened by these disruptive changes. But the changes are exhilarating and have great promise for making our jobs more efficient, more meaningful, and more fun. They will enable each of us to focus on our high value-added activities and to spend less time reinventing the tasks many of us do. With you, we will work to turn these challenges into opportunities.

These challenges command the time and attention of our leadership group. This past year, the AAA Council, Board of Directors, and many of our other colleagues spent considerable time on sharpening the vision in our strategic plan to determine what we can and should do to meet these challenges. The Sharpening Our Vision discussions generated many creative ideas. This year, we will determine which ideas we should implement and how soon we should implement them. As your president, I will help ensure the AAA helps you navigate the many changes on the horizon—regardless of what the future brings.

When I look closer at the changes on the horizon, I see globalization lurking in the background. There is no denying we live in a global world. Globalization is part of today's reality. The Internet and other technologies, as well as routine long-distance travel, are constantly shrinking the globe.

Our professional life is not immune. Globalization affects all of accounting academe, regardless of where you live, work, and learn and regardless of what you teach or the type of scholarship you do. Globalization also affects those outside of academia who care deeply about what we do. We can ignore this unstoppable, fast-moving trend and hope for the best or embrace it and position ourselves to reap its many benefits. My preference is for the latter, not the former. Thus, **Global Engagement & Perspectives** is the theme of the 2014 Annual Meeting in Atlanta and a key focus of my year as president.

I believe global engagement and adopting a global perspective is

important in all aspects of our profession. The varied perspectives we gain from global engagement enhance student learning, our research, and the profession. It is clear that our students live in a global world, and social networking connects people and ideas. Our students are increasingly mobile, and technology knows no boundaries. Online information and even full courses reach students all over the world. Our students are already global, and my guess is that they understand this better than we do!

The research questions we seek to answer are increasingly global—regardless of whether the area is financial reporting, auditing, management accounting, information systems, tax, or anything else. Our community of scholars is vast and represents varied perspectives that challenge our thinking, thereby bringing depth and richness to our work. You will see an increasing number of papers in our journals authored by our colleagues from outside the United States, and the journal editors tell me the reviewers they use show the same trend. International collaboration on research has become commonplace. And, of course, dissemination of research is also global—virtually everything is online from working papers in SSRN to published papers.

The accounting profession is now global. The large audit firms increasingly coordinate globally, which means that, within and across audit firms, information sharing and learning is on the rise. There is increasing global cooperation in standards and regulation.

Much of this is because virtually all entities do business globally. This means that if we embrace globalization, we will enjoy enormous impact and reach for our teaching, research, and service to the profession. It also means the AAA needs to do all it can to help you reap the benefits globalization can bring.

Perhaps more boldly, I would like us to be viewed as global thought leaders in accounting. The AAA—either the AAA as a whole or particular sections or regions—should be the go-to place for all things related to global accounting thought leadership. Anyone involved in the accounting profession, broadly defined, anywhere in the world should look to AAA members for thought

leadership—when new realities face our students, when there are important questions that need study and insight, when the profession is grappling with an issue, when our sister academic organizations need support for initiatives, and when anyone active in higher education or scholarly publishing faces new challenges. The need to achieve this objective emerged from the Sharpening Our Vision discussions as a key ingredient in how the AAA can take you and your impact to the next level. This year, we will explore ways to concentrate our voice to make it a reality.

Globalization has already had an impact on the AAA. Although we are the “American” Accounting Association, more than 25% of us live and work outside the United States and participate in every AAA section. Every section has at least 5% of its members based outside of the United States. As you probably expect, the International Accounting Section has the largest percentage—41%—but the Management Accounting Section has 33%. Unfortunately, many non-U.S.-based members are not fully engaged in our activities. Better integration will better serve them, and better serve our organization and U.S.-based members by bringing diverse perspectives to all our activities, leadership, and committees.

To help us become more globally engaged, we have formed a Global Engagement Task Force. The task force is charged with determining how to better serve and integrate our non-U.S.-based members, assessing whether any of our activities should be redesigned to enhance global engagement and perspective and involving sections by sharing best practices and encouraging increased global engagement. We also host global gatherings of leaders of accounting academic organizations to discuss matters of mutual interest and identify opportunities for cooperation. About a dozen organizations participated in a productive Global Gathering right after the Annual Meeting.

This year, we will strive to coordinate and leverage activities across the AAA to increase our impact. For example, the Financial Accounting and Reporting Section and International Accounting Section have cooperated in relocating the former Financial Accounting Standards Committee to FARS in a way that ensures important representation, input, and perspectives from IAS. We also formed a Doctoral Consortia Task Force charged with determining how to best serve our doctoral students across the AAA and a Senior Researcher Task Force to ensure this key group of colleagues remains engaged with the AAA. We have also formed a group of our partners in the profession to identify ways to better connect them with us.

As an organization, the AAA is financially strong, enjoys terrific executive administration support, and benefits from a well-functioning governance structure. Your newly constituted AAA Council has been very effective in getting your perspectives voiced and concerns addressed. Our organization thrives because so many of you eagerly accept responsibilities and invitations to serve us. This includes the hundreds of you who volunteered to serve in official AAA capacities and all of you who give of yourselves on a daily basis to mentor students and junior faculty, develop young scholars, and provide support to your colleagues and institutions.

I believe that embracing globalization will help us benefit from the many exciting and challenging times ahead! I am extremely grateful to you for electing me as your president and giving me the opportunity to serve you and the AAA in this capacity. But, it is not about me. It is about us and what we, collectively, can accomplish. I am excited about working with you to make us all more global and to become global thought leaders in accounting!



Congratulations to the 2013 AAA Award Winners!

At this year's Annual Meeting in Anaheim, 13 AAA awards were presented to members. Please join us in congratulating your colleagues. For a complete review of all award winners, please visit <http://aaahq.org/newsroom.cfm>.

AAA/Deloitte Wildman Medal Award

Samuel Ranzilla, KPMG
Robert Chevalier, KPMG
George Herrmann, KPMG
Steven M. Glover, Brigham Young University
Douglas F. Prawitt, Brigham Young University

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

Joao Granja, University of Chicago
Emily Griffith, University of Georgia

Accounting Horizons Best Paper Award

Urton L. Anderson, University of Kentucky
Margaret H. Christ, University of Georgia
Karla M. Johnstone, University of Wisconsin-Madison
Larry E. Rittenberg, University of Wisconsin

Competitive Manuscript Award

Henry Friedman, University of California, Los Angeles

Distinguished Contribution to Accounting Literature Award

Sugata Roychowdhury, Boston College

Innovation in Accounting Education Award

Joe Hoyle, University of Richmond

Issues in Accounting Education Best Paper Awards

Steven M. Glover, Brigham Young University
Douglas F. Prawitt, Brigham Young University
Scott L. Summers, Brigham Young University
David Wood, Brigham Young University
Gregory Waymire, Emory University

Lifetime Service Award

Dennis R. Reigle, Arthur Andersen
Doyle Z. Williams, University of Arkansas

Notable Contributions to Accounting Literature Award

Karen M. Hennes, University of Oklahoma
Andrew J. Leone, University of Miami
Brian P. Miller, Indiana University

Outstanding Accounting Educator Award

Shyam Sunder, Yale University
Miklos A. Vasarhelyi, Rutgers University

Outstanding Service Award

Bruce K. Behn, University of Tennessee
Bernard J. Milano, KPMG Foundation

Seminal Contributions to Accounting Literature Award

James Ohlson, Hong Kong Polytechnic University and Cheung Kong Graduate School of Business

Steve Berlin/CITGO Grant

James H. Irving, Clemson University
Kimberly J. Smith, The College of William and Mary

The 2013 Annual Meeting Was a Huge Success!



FASTCA-13

The 2013 Annual Meeting marked the inaugural Faculty-Student Collaborations in Accounting (FASTCA), a daylong workshop with the aim to explore and discuss collaborations between accounting faculty and undergraduate or masters students. Organizer Guido Geerts, University of Delaware, commented, "It was amazing to see the many different ways that students and faculty collaborate, including research projects for which students had to travel overseas and the complex logistic issues involved, students helping with the development of courses and curricula, students solving real-world problems for a wide range of companies." Approximately 25 members took part in this workshop, and we look forward to learning about more amazing collaborations that take place in accounting programs all over the world at next year's Annual Meeting in Atlanta.

2013 Annual Meeting Highlights and Videos

If you were unable to attend the Annual Meeting, you can take part now by viewing the plenary and follow-up sessions and luncheon speaker videos posted on the AAACommons at <http://commons.aaahq.org/hives/d004d8d1c8/summary>. You will need to log in with your AAACommons login ID and password to view the videos.

Highlights of CTLA 2013

It was another great year for the Conference on Teaching and Learning in Accounting (CTLA), from the large number of session proposals to a record number of attendees. Participants spent a day and a half discussing emerging topics in accounting, experiencing hands-on teaching clinics, and learning from master teachers. CTLA sessions included a variety of learning formats on topics, such as technology tips, teaching tips, online learning, experiential learning, student engagement, flipped classrooms, IFRS, sustainability, ethics, assessment, and effective teaching methods for various accounting courses. At lunch on Saturday, attendees enjoyed award-winning author and international speaker Andy Masters' humorous presentation, "How to Stress Yourself Out, Be Late for Everything, and Die Young." Several awards were also presented during lunch, including the George Krull/Grant Thornton Teaching Innovation Award to Marsha Huber, Youngstown State University; the Bea Sanders/AICPA Teaching Innovation Award to Kay Poston, Francis Marion University, and John Waters, University of Indianapolis; and the Mark Chain/FSA Teaching Innovation Award to Kelly R. Pope, DePaul University. Saturday evening, attendees enjoyed networking at the California pizza party reception. The reception was also a great opportunity for attendees to get to know their AAA Sections and Regions and view the wonderful Effective Learning Strategies posters one last time. Thanks to everyone who helped make CTLA 2013 a great success.



Anaheim Angels vs. Texas Rangers Final Score: Rangers 8, Angels 3

The 2013 "Accounting with the Angels" WOW event sponsored by the Teaching, Learning and Curriculum Section and KPMG on Tuesday, August 6 was a big success. The event sold out three times with 250 attendees for the fourth year of this popular AAA Annual Meeting event.

Molly Jolly, EVP of Finance and Administration for the Anaheim Angels, and Todd Refnes, KPMG Los Angeles partner for the Dodgers, were the program speakers. Ms. Jolly and Mr. Refnes discussed accounting issues unique to sports accounting from the reporting and auditing viewpoints. A generous Homerun Buffet of traditional ballpark food preceded the baseball game in the stadium's Music Garden. While the Angels ended up losing to the Texas Rangers, the weather was perfect, and the evening was a delightful social and learning event.

Plans are already underway for the 2014 WOW event in Atlanta at the Georgia Aquarium. Be on the lookout for more details in future newsletters.



WOW 2013

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ATLANTA 2014

GLOBAL ENGAGEMENT & PERSPECTIVES

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

Global Engagement & Perspectives

The theme for the 2014 Annual Meeting is Global Engagement & Perspectives. Globalization is today's reality and a key feature of our future. Globalization affects all of accounting academe, regardless of where you live, work, and learn and regardless of what you teach or the type of scholarship you do. Continuing to become more global means embracing varied perspectives and having global impact and reach for our teaching, research, and service to the profession. The plenary and follow-up sessions at the 2014 Annual Meeting will focus on making all of us more global so that we can be thought leaders in accounting. They will provide the backdrop for discussions throughout the meeting. The meeting will also emphasize engagement with our senior researchers and partners in practice and continue to include the Conference on Teaching and Learning in Accounting (CTLA). Please join us in Atlanta and participate in the conversation!

General Information

The Annual Meeting is sure to be a large, dynamic meeting that encourages participation through a wide range of session types designed to support members with different interests. You can learn more about the session types below. To make your submission, go to <http://aaahq.org/AM2014/call2014.cfm>. If your submission is accepted, all participants and presenters must register for the meeting, which includes both meeting registration and membership fees. Please note the later submission dates for Emerging and Innovative Research and Effective Learning Strategies Sessions, CTLA, the Ethics Symposium, and the Faculty-Student Collaborations in Accounting workshop.

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. **NOTE:** Authors may submit more than one paper to the Annual Meeting. However, it is considered an abuse of valuable reviewer and liaison time to submit the same paper to more than one Section Designation. Submitting the same paper to multiple Sections will disqualify your submission from consideration. Consult appropriate Section Liaisons should you have questions about where to make your submission.

Section-Sponsored Concurrent Panel Sessions

Submissions are made by section/topic area. Submitters of panels are responsible for populating the panel, extending invitations to speakers, and hosting participants as appropriate. **NOTE:** If your proposal is on a topic that is cross-section focused and of general, widespread interest to all members, please email your panel idea to Liaison Chair, Alan Styles at astyles@csusm.edu, and he will coordinate with the Program Chairs.

New Scholar Concurrent Sessions

New Scholar Concurrent Sessions are a unique opportunity for your scholars to receive constructive, in-person feedback from senior scholars on their research prior to submission to academic journals. Faculty earning their Ph.D. in 2009 or later and current Ph.D. students are eligible to submit papers for consideration. Submitted papers in this category are peer-reviewed. After acceptance, senior researchers in each area will critique papers accepted for the New Scholar Concurrent Sessions and provide feedback during the meeting in small interactive sessions with authors. In addition, individuals whose papers are accepted for the New Scholar Concurrent Sessions will be asked to review and critique another accepted paper.

Pre-Conference Workshops and Symposia (CPE Sessions)

Opening the engaging pre-meeting format, these full- and half-day workshops provide opportunities for in-depth attention and study of more complex issues and topics across a wide range of areas of interest in accounting education, research, and practice. These sessions will be held on Saturday, August 2, and Sunday, August 3, 2014.

19th Annual Ethics Research Symposium

Submission Deadline: April 7, 2014

Colleagues engaged and interested in research and teaching related to ethics are invited by the Professionalism and Ethics Committee and Public Interest Section of the American Accounting Association to submit papers, cases, and panel session proposals for presentation at the 18th Annual Ethics Research Symposium to be held on Sunday, August 3, 2014. Contributions from members of all AAA Sections are invited.

The Conference on Teaching and Learning in Accounting (CTLA)

Submission Deadline: April 7, 2014

Designed for new and experienced faculty looking for opportunities to share best practices, refine teaching talents, and perfect their craft in teaching accounting, submissions are invited for this annual pre-meeting conference. Submissions are welcome from a wide range of approaches and content in accounting education. This conference will be held all day Saturday, August 2, and during the morning on Sunday, August 3, 2014.

Effective Learning Strategies Sessions (ELS)

Submission Deadline: April 7, 2014

Offering an interactive format for presenters, these sessions comprise an interactive forum for exchange of ideas and resources that support learning in accounting.

Emerging and Innovative Research Sessions

Submission Deadline: April 7, 2014

Intended to highlight promising emerging and innovative research ideas, these sessions comprise an interactive format. 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.

Faculty-Student Collaborations in Accounting-FASTCA-14

Submission Deadline: April 7, 2014

Encouraging exploration and discussion of collaborations between accounting faculty and undergraduate and masters students, this all-day conference-in-conference recognizes the importance of these collaborations to creating important learning experiences for students and attracting students to the accounting profession and the accounting academy as well as connecting the community of faculty conducting collaborative research and teaching. The following are some examples of faculty-student collaborations:

- **Research:** Students and faculty working together on a research paper.
- **Teaching:** Joint development of teaching materials by students and faculty.
- **Practice:** Students and faculty working together to solve a real-world problem.

This workshop will be held on Wednesday, August 6, 2014.

Volunteer Information

The Program Advisory Committee strongly encourages all AAA members to consider volunteering to serve as reviewers, paper discussants, and session moderators. If you are submitting a paper or proposal for the 2014 Annual Meeting, please consider "giving back" to the community by volunteering to serve in one or more of these roles.

Call for Submissions
Submission Deadline: January 8, 2014

Welcome to the 2013-2014 Board and Council



◀ The AAA Council is made up of one representative from each of the AAA's 23 segments. Council members are elected by members of their Segment to each serve a three-year term with approximately one-third of the Council elected each year. We thank the members of the 2013-2014 Council for their voluntary service to the AAA, which began at the conclusion of the Annual Meeting.



▼ Thank you to Bob Allen for his ongoing service to the AAA. At the AAA Council meeting on Sunday, August 4, Bob concluded his term as the first Council President when he turned the gavel over to incoming Council President Pat Poli.



▲ On Wednesday, August 7, the new Board of Directors members began their service. Pictured above (left to right) first row: Tracey Sutherland, Shaun Budnik, Mary Barth, Karen Pincus, Christine Botosan; second row: Dale Flesher, Bob Lipe, Anne Christensen, Alan Reinstein, Recep Pekdemir, Steve Moehrle, and David Stout. Not pictured: Steve Kachelmeier. A special thank you to outgoing Board members Greg Waymire and Ken Bouyer for their dedicated service to the AAA.

Upcoming AAA Meetings

January 9-11, 2014

2014 MAS Research and Case Conference and IMA Doctoral Colloquium
Orlando, Florida

January 10-11, 2014

2014 FARS Midyear Conference
Houston, Texas

January 16-18, 2014

2014 Auditing Section Midyear Conference and Doctoral Consortium
San Antonio, Texas

January 23-25, 2014

2014 Information Systems Section Midyear Meeting and AIS New Scholar Consortium
Raleigh, North Carolina

February 9-11, 2014

2014 APLG/FSA Annual Seminar
San Antonio, Texas

February 19-22, 2014

2014 International Accounting Section Midyear Meeting
San Antonio, Texas

February 21-22, 2014

ATA Midyear Meeting and Doctoral Consortium
San Antonio, Texas

March 12-15, 2014

2014 Southwest Regional Meeting
Dallas, Texas

March 28-29, 2014

2014 Conf. of the Public Interest Section
San Diego, California

March 28-29, 2014

2014 Forensic and Investigative Accounting Section Midyear Meeting
San Antonio, Texas

March 28-29, 2014

2014 Government and Nonprofit Section Midyear Meeting
Norwalk, Connecticut

April 3-5, 2014

2014 Southeast Region Meeting
St. Petersburg, Florida

April 24-26, 2014

2014 Western Region Meeting
Salt Lake City, Utah

April 24-26, 2014

2014 Mid-Atlantic Region Meeting
King of Prussia, Pennsylvania

May 1-3, 2014

2014 Ohio Region Meeting
Columbus, Ohio

June 6-7, 2014

The 2nd International Conf. of the *Journal of International Accounting Research*
Hong Kong, China

August 2-3, 2014

Conf. on Teaching and Learning in Accounting
Atlanta, Georgia

August 2-6, 2014

2014 AAA Annual Meeting
Atlanta, Georgia

Nominate a Colleague for a 2014 AAA Award

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

AAA/Deloitte Wildman Medal Award recognizing and encouraging practical research **Nomination Deadline:** January 31, 2014

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, 2014

Accounting Horizons and Issues in Accounting Education 2013 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 2014.

Competitive Manuscript Award encouraging research by new PhDs **Nomination Deadline:** January 31, 2014

Distinguished Contributions to Accounting Literature Award recognizing research of exceptional merit **Nomination Deadline:** January 31, 2014

Innovation in Accounting Education Award encouraging and recognizing innovation in accounting education **Nomination Deadline:** January 31, 2014

Lifetime Service Award recognizing service contributions to accounting education over a sustained period of time **Nomination Deadline:** January 31, 2014

Notable Contributions to Accounting Literature Award recognizing research of exceptional merit **Nomination Deadline:** January 31, 2014

Outstanding Accounting Educator Award recognizing contributions to accounting education **Nomination Deadline:** January 31, 2014

Upcoming Career Center Event

2013 Accounting Ph.D. Rookie Recruiting and Research Camp

Hilton Miami Downtown Hotel, Miami, Florida
December 6–8, 2013

The American Accounting Association, the Deloitte Foundation, and the University of Miami are pleased to announce they are partnering to bring you the 4th Annual Accounting Ph.D. Rookie Recruiting and Research Camp. Thank you to the Deloitte Foundation for generously supporting this year's Rookie Camp.

This year's Rookie Camp will bring together accounting Ph.D. candidates, faculty from universities interested in interviewing Ph.D. 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/>



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Change Is on the Horizon, and the AAA Is Sharpening Our Vision

A lot is being written about the radical changes that are underway for higher education. Given the magnitude of change that is possible, the AAA Board of Directors and Council kicked off a “Sharpening Our Vision” (SOV) project and spent much of 2012–2013 exploring these trends and making initial recommendations for how the AAA should respond. This year’s activity culminated in specially chosen speakers, plenary sessions, and panel presentations at the 2013 Annual Meeting.

Discussions of changes on the horizon were broken into three main categories: the Future of Higher Education, the Future of Academic Research, and the Future of Teaching and Learning. Each served as the focus of presentations and panels during the Annual Meeting program.

The Monday plenary session focused on the Future of Higher Education and featured speaker Jeffrey Selingo, editor-at-large of the *Chronicle of Higher Education* and author of *College (Un)bound*. At both the plenary session and the follow-up panel session, broad issues were addressed, such as how the model for the educational experience of 2023 will be different from today, whether the current financial model can be replaced with a model that provides high-quality education at a lower cost and/or higher return on investment, and what student learning experiences and faculty roles may be in 2023.

Tuesday’s plenary session centered on the Future of Academic Research and challenges such as how research will be created and shared in 2023, what the journal of the future will be like, how open access will change the financial model for research dissemination, and how the research career of an entry-level academic in 2023 may be different from today. The featured speakers for this and the follow-up panel session were Gregg Gordon, President and CEO of the Social Science Research Network; Presidential Scholar Michael Jensen, Harvard University and Co-Founder of Social Science Electronic Publishing; and Judy Luther, President of Informed Strategies and past president of the Society of Scholarly Publishers.

On Wednesday our plenary session examined the Future of Accounting Teaching and Learning and examined what impact developments such as Massive Open Online Courses (MOOCs), flipped classrooms, advances in competency assessment, and advances in academic fraud prevention and detection may have on accounting educators. Speakers Brian Bushee, Wharton School of the University of Pennsylvania; Michael Jensen, Harvard University and Co-Founder of Social Science Electronic Publishing; and Adrian Sannier, Digital Strategist and Senior Vice President for Product at Pearson, also made the conversation more personal by considering what the teacher of 2023 will be teaching in on-campus programs, what the students will be like, and how the teaching career of an entry-level academic will be different in 2023 from today.

So with all of this change on the horizon, what does the AAA hope to accomplish? This aim can best be summed up in our mission statement below:

To further the discipline and profession of accounting
through education, research, and service

We accomplish our mission through the following:

Expanding
Knowledge and
Idea Development

Promoting
Effective
Learning

Informing and
Influencing Policy
and Practice

Advancing
Faculty
Careers

The discussion, along with recommendations for what the AAA can do to answer these questions, will continue throughout 2013–2014. Two task forces are being asked to further explore the “big ideas” that were generated last year and to consider how to optimize our structure to enable us to be agile, efficient, and effective.

If you were unable to attend the Annual Meeting in August, you can still attend virtually! All of the plenary sessions and follow-up panel sessions were recorded, and you can watch the videos at <http://commons.aaahq.org/hives/d004d8d1c8/summary>

You will need to log in with your AAACommons login ID and password to view the videos. To learn more about the Sharpening Our Vision project and to send your insights to the SOV Task Forces, visit www.sharpeningourvision.org

Invitation to Volunteer for 2014–2015 AAA Committees

Christine Botosan, President-Elect, and Don Ariail, Chair of the Council Committee on Awards Committees, are seeking volunteers for AAA committee assignments for 2014–2015.

Who Can Volunteer?

- In accordance with the Association Bylaws, Full and Life members in good standing are invited and encouraged to volunteer for Association Committees. Note that Student members may not serve on committees.
- Volunteers who are chosen to become committee or task force members are required to be full members beginning September 1, 2014.
- If you are not a qualified member of the AAA, please visit <http://aaahq.org/join.cfm> to join or update your membership status today.

How Will I Know if I Have Been Chosen?

- Decisions about committee assignments begin in January 2014 and continue until all positions are filled.
- This process is expected to be completed on, or about, May 1, 2014.
- 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, 2014.

Interested in Volunteering? Here's How:

- Go to <http://aaahq.org/about/directory2014/committees.htm> to learn more about the AAA Committees and Task Forces that could use your talents.
- Submit your information using the Volunteer Form at <http://aaahq.org/aaa/VolunteerForm/volunteer.cfm> by December 31, 2013.

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



**American Accounting Association
Annual Meeting — August 2–6, 2014
and Conference on Teaching and Learning in Accounting**

The Accounting Hall of Fame Inducts a New Member for 2013: Sir David Tweedie

Sir David Tweedie, former chairman of the International Accounting Standards Board, was inducted into The Accounting Hall of Fame on August 5, 2013, in a brief ceremony at the American Accounting Association Annual Meeting in Anaheim, California. The award was presented to Sir David by former chairman of the Financial Accounting Standards Board and Accounting Hall of Fame Member Robert H. Herz. The event was attended by 60 people, including representatives from the IASB, FASB, SEC, PCAOB, AICPA, and various accounting firms, universities, and business organizations. Read the complete announcement at <http://aaahq.org/newsroom>



Robert H. Herz (right) presents a certificate to Sir David Tweedie during the induction ceremony.

Pathways Commission Update

William Ezzell and Mark Higgins

The 2013 American Accounting Association Annual Meeting in Anaheim, CA, represented the one-year anniversary of the release of the Pathways Commission report. At the Annual Meeting, the Pathways Commission coordinated five sessions that highlighted the work of the Commission since the release of the report in August 2012. While the first session provided an overview of the progress of all six recommendations, the subsequent sessions provided a more detailed examination of the work of Recommendations No. 1, No. 4, and No. 5.

The second session, “How Timely Academic Research Can Impact the Profession,” featured panelists Walt Conn, KPMG; Steve Glover, Brigham Young University; Josh Jones, EY; Steven Kachelmeier, The University of Texas at Austin; Tom Linsmeier, FASB; and Ken Merchant, University of Southern California. The session was moderated by Scott Showalter of North Carolina State University, who also serves as the co-recommendation leader for Recommendation No. 1. The panel provided an excellent exchange of ideas, and all agreed that academia and the profession need better communication concerning the important challenges that face the profession. Echoing this point, Tom Linsmeier indicated that the FASB continues to be underutilized by the academy in asking what the important issues are. Steven Kachelmeier provided a simple “taxonomy” of three ways in which he feels academic accounting research has been, and can continue to be, relevant to practice. The examples provided were all from top-tier journals. We were fortunate that the session was recorded, so I encourage you to view it on the AAACommons at <http://commons.aaahq.org/groups/2d690969a3/summary>.

The third session, “Curricula and Pedagogies for the Future Accounting Profession,” included panelists Cathleen S. Burns, Creative Action Learning Solutions LLC; Guido Geerts, The University of Delaware; George Krull, Grant Thornton; Susan Wolcott, Wolcott Lynch; and Recommendation No. 4 leaders Jack Wilkerson, Wake Forest University, and Gail Hoover King, Purdue University Calumet. The panel discussed its three task forces.

The first task force is reviewing the competencies identified in recent years by U.S. and international professional societies and organizations. This will provide a context and foundation for developing the knowledge, skills, and competencies set that will constitute The Accounting Common Body of Knowledge (ACBOK).

The second task force is working to identify an effective suite of signature pedagogies for delivering the ACBOK, by exploring the signature pedagogy literature from across professional disciplines.

The third task force is identifying technologies being developed or used in business and accounting practice that should be part of a truly relevant

accounting curriculum and body of knowledge. In addition, the task force is identifying the teaching and instructional design technologies that could be used for signature pedagogies and teaching of the ACBOK. The three task forces are tentatively scheduled to share recommendations at the Accounting Programs Leadership Group (APLG) meeting in February 2014.

The fourth Pathways session, “How Accounting Ought to Look from the Outside: A Visioning Experience,” included Leslie Knowlton, Deloitte LLP; Carolyn Wilson, Boston College; G. Peter Wilson, Boston College; and Recommendation No. 5 leaders Mikel Tiller, Indiana University, and Ellen Glazerman, EY. The panel presented the culmination of their six-month effort to set forth a vision for the first academic exposure to accounting. The vision provides a framework that could be used in the “first course,” no matter where delivered, which will allow educators to change the perception that accounting is a mechanical, black-and-white/right-or-wrong process. Instead, it suggests that accounting should be viewed as a profession that requires individuals to possess critical thinking skills that are needed to make decisions that support a prosperous society. Again, we were fortunate that this session was recorded, so I encourage you to view it on the AAACommons at <http://commons.aaahq.org/groups/2d690969a3/summary>.

The final Pathways session, “How an Advanced Placement Course Can Attract Students to Accounting,” was jointly sponsored with the APLG and focused on the work of a task force that is examining the creation of a high school AP course in accounting. The session, moderated by Bruce Behn, The University of Tennessee, featured panelists Penny Gold, CEO, Kentucky State Society of CPAs; Madge Gregg, Hoover High School; George Krull, Grant Thornton; Jane Kubasik, 114th Partnership; and Steve Wells, Western Kentucky University. The panel discussed how the Kentucky state CPA society has worked with high schools and Western Kentucky University to provide college credit to students who have taken AP accounting in participating high schools. Bruce and George also provided additional insight into how having a high school AP course would be beneficial to attracting high-caliber students to the profession. Sharing data from the College Board, the panelists noted that over 7,000 schools offer AP statistics, and the task force believes that at least this many schools would be receptive to offering an AP accounting course.

While the aforementioned discussion provides a brief recap of the progress of some of our task forces over the past six months, we strongly encourage you to read the entire first-year report, which can be found at <http://commons.aaahq.org/posts/6153324d1b>. The Commission is very excited about the progress being made, and we look forward to our next meeting in Atlanta on November 1 and 2. Finally, we encourage you to provide feedback to us at pathwayscommission.org and at upcoming meetings.

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

The KPMG Foundation recently announced it has awarded a total of \$450,000 in scholarships to 45 minority accounting doctoral students for the 2013-2014 academic year. Of the 45 scholarships, the Foundation named 11 new recipients and renewed 34 existing awards. Each scholarship is valued at \$10,000 and is renewable for the first five years of the recipients' program

"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 45 individuals."

Since 1994, the KPMG Foundation has awarded scholarships to 320 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, 213 of the scholarship recipients have completed their doctoral programs and are professors at universities throughout the country, and an additional 71 students, including the 45 receiving scholarships this year, are 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 1,217 from 294 when The Project started. As of this September, there will be some 361 minorities in business-related doctoral programs.

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 \$6.2 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

David Caban	Florida Atlantic University
Kellie Carr	Florida Atlantic University
Pedro Gomez	Northwestern University
Michelle Harding	University of Tennessee-Knoxville
Shakenya Johnson	University of Alabama

Thomas Lewis
Christopher Miller
Josette Renee Edwards Pelzer
Edward Charles Randle
Daniela Sanchez
Omar Watts

Virginia Commonwealth University
University of Mississippi
Florida State University
Jackson State University
Texas Tech University
Syracuse University

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

Leslie Adah
Herita Akamah
Brandon Ater
Dereck Barr
John Barrios
Kayla Booker
Marcus Brooks
Elicia Cowins
Matthew Driskill
Joanna Garcia
Brent Garza
Stephanie Hairston
Chevonne Herring
Pablo Machado
Sydney Manley
Rachel Martin
Jerome McWilliams
Porschia Nkansa
Michael Paz
Rebecca Perez
Suzanne Perry
Joseph Reid
Genese Rogers
Wilson Rose
Gabriel Saucedo
Assma Sawani
Anywhere Sikochi
Andreya Marie Silva
Randolph Christopher Small
Stephen Smith
Stuart Manito Smith
Kecia Williams Smith
Chanta Thomas

Jackson State University
University of Oklahoma
Virginia Tech
University of Mississippi
University of Miami
Jackson State University
University of Texas San Antonio
University of North Carolina at Chapel Hill
University of Florida
Virginia Tech
University of Illinois at Urbana-Champaign
University of Memphis
University of Memphis
University of Arizona
University of Mississippi
University of Wisconsin-Madison
University of Texas at San Antonio
University of Memphis
Drexel University
University of Oregon
University of North Texas
University of Memphis
Morgan State University
Rutgers University
Virginia Tech
Florida International University
Pennsylvania State University
University of Miami
University of Iowa
University of Alabama
Georgia State University
Texas A&M University
Southern Illinois University-Carbondale

Call for Nominations for Next Editor of Accounting Horizons

The Publications Committee of the American Accounting Association invites nominations for Editor of *Accounting Horizons* for a three-year term beginning June 1, 2015.

Accounting Horizons is one of three association-wide journals published by the American Accounting Association (AAA). This journal seeks to bridge academic and professional audiences with articles that focus on accounting, broadly defined, and that provide insights pertinent to the accounting profession. The contents of *Accounting Horizons*, therefore, should interest researchers, educators, practitioners, regulators, and students of accounting. Please also refer to the *Accounting Horizons* Policy Statement on the AAA website.

Please send your nominations via email or hard copy to Terry Shevlin (Chair, Publications Committee) at the address below by November 14, 2013. Please include with your nomination a letter to the Publications Committee noting why you believe your nominee would be an excellent editor of *Accounting Horizons* along with the nominee's current *vita*.

Professor Terry Shevlin
Paul Merage Chair in Business
The Paul Merage School of Business
University of California, Irvine
Irvine, CA 92697-3125
Work: 949 824 6149
Fax: 949 725 2804
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The PhD Project Announces 2013 Inductees into Hall of Fame

The PhD Project, an award-winning program to increase diversity in management, announced the 2013 inductees into its PhD Project Hall of Fame. They are Dr. David L. Ford, Jr., Professor of Organizational Studies, University of Texas at Dallas; Dr. dt ogilvie, Dean and Professor of Business Strategy at the Saunders College of Business at the Rochester Institute of Technology; Dr. Miriam Stamps, Chair of the Marketing Department at the University of South Florida (Emeritus).

The PhD Project established the Hall of Fame in 2011 to recognize a select few who have inspired many. These individuals have sustained an unwavering commitment to The PhD Project's mission, and their positive leadership has resulted in significant

encouragement and impact within The Project's network of minority business doctoral students and faculty.

"We are pleased to present the 2013 inductees to The PhD Project Hall of Fame. Since our inception, these individuals have served The Project as presenters, mentors, and advisors," said Bernard J. Milano, President of The PhD Project and of the KPMG Foundation, the founder and lead funder of the Project. "They have put forth great effort to create diversity in academia and through that, the business world."

The PhD Project was created in 1994 to address the severe under-representation of African Americans, Hispanic Americans, and Native Americans in management by diversifying the front of the classroom—the business school faculty. A diverse faculty encourages more minorities to pursue business

degrees, thereby increasing the pool of minority applicants for positions in today's multicultural corporate environment. Since its inception in 1994, The PhD Project has increased the number of African American, Hispanic American, and Native American business professors from 294 to 1,217. Further, 361 minorities are currently enrolled in doctoral programs and will take a place at the front of the classroom over the next few years.

The PhD Project 2013 Hall of Fame's inductees will be honored at the organization's annual conference in November. A new class of inductees is selected annually with supporters of The PhD Project and the public invited to submit nominations for each year's class.

For more information and to view a complete list of all Hall of Fame members visit <http://www.phdproject.org/fame.html>.

FAF and AAA Joint Offer to Provide FASB Codification and GARS Online to Accounting Faculty and Students

In August 2009, as part of its educational mission, the Financial Accounting Foundation (FAF), in a joint initiative with the American Accounting Association (AAA), began providing the online FASB Accounting Standards Codification® Professional View (the Codification) to faculty and students in accounting programs at post-secondary academic institutions. The program, Academic Accounting Access, has achieved great success since then and includes over 800 U.S. and foreign academic institutions with 34,000 average monthly logins.

And now, in 2013, we are pleased to be able to offer, at no additional cost to FASB Codification subscribers, a new, online platform for the Governmental Accounting Research System™ (GARS Online) made available by the FAF. Previously available only on CD-ROM, GARS Online provides efficient, effective, and easy access to all U.S. Generally Accepted Accounting Principles (GAAP) and related literature for state and local governments.

The partners believe that understanding the Codification and how to use it is of critical importance to accounting professionals. It is also critical that accounting students learn how to use the Codification for more efficient and better understanding of authoritative accounting literature.

And now with access to GARS Online for FASB Academic Access subscribers, the GASB expects that the new online platform will offer the same benefits to accounting faculty and students by reducing the amount of time and effort needed to research state and local governmental accounting and financial reporting standards.

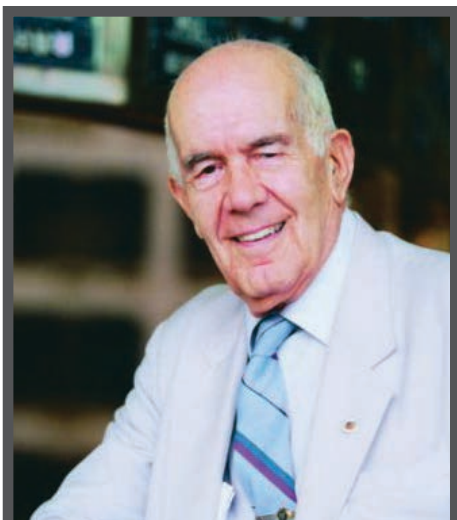
For more information and to subscribe or renew your access, please visit <http://aaahq.org/FASB/Access.cfm>.

Accounting Program Leaders: Sponsor Your PhD Students' AAA Membership

Student membership in the American Accounting Association starts at just \$40 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*)
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- 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.



**William Wager Cooper
1914–2012**

William Wager Cooper was an AAA member and founding editor of *Auditing: A Journal of Practice & Theory*.

William W. Cooper was born on July 23, 1914 in Birmingham, Alabama, and died on June 20, 2012, in Austin, Texas. He grew up in a rough neighborhood in Chicago. After his father became ill, he had to drop out of high school to support his family, and he worked at a variety of odd jobs, including as a professional boxer. His record: 58 wins, three losses, and two draws.

Eric L. Kohler, an Arthur Andersen & Co. partner who taught accounting at Northwestern University, picked Bill up as a hitchhiker one day on his way to another of his jobs as a golf caddie. Kohler soon became his mentor and friend, and he loaned him the money to enter The University of Chicago. While at the university, he became friends with fellow student Herbert A. Simon. In 1938, he received an A.B. degree, majoring in economics, and he then accompanied Kohler to the Tennessee Valley Authority, where Kohler served as Comptroller. Bill assisted him by applying his analytical skills to developing the TVA's required auditing systems and procedures.

In 1940, Bill entered the Ph.D. program in business at Columbia University. After completing the coursework in two years, his research was so advanced for its day that his thesis committee could not judge, and would not approve, his thesis. As Bill later said, he "fought the committee to a draw." In 1942, Bill again followed Kohler, this time to the U.S. Bureau of the Budget to help with the war effort, where he was put in charge

of all the government's accounting-related statistics.

In May 1944, he met Ruth, his future wife, in Washington, DC. After a brief return to the University of Chicago, Bill joined The Carnegie Institute of Technology (today Carnegie Mellon University) in 1946. Together with George Leland (Lee) Bach and Herbert Simon, he was one of the founding fathers of Carnegie Tech's Graduate School of Industrial Administration (now the Tepper School of Business). They pioneered a scientific, interdisciplinary approach to business education, eventually with Ford Foundation support, that is now the norm in leading business schools, and their effort was a key intellectual driver in the development of CMU.

From the outset, Bill espoused the need for problem-driven research. Together with long-term collaborator Abraham Charnes, he developed important new mathematical techniques (for example, goal programming, chance-constrained programming, and data envelopment analysis) in the search for solutions to particular applied problems. Their work created a new field called management science, and Bill was the founding president of The Institute of Management Sciences (which is now part of the Institute for Operations Research and the Management Sciences). In 1968, he became the first dean of CMU's School of Urban and Public Affairs (now Heinz College).

From 1975 to 1980, he was the Arthur Lowes Dickinson Professor at the Harvard Business School, where he developed and supervised an improved Ph.D. program. In 1980, George Kozmetsky, the dean of the business school at the University of Texas at Austin, hired Bill as the Foster Parker Professor of Management, Finance and Accounting, thus bridging three departments. He became emeritus in 1993. Throughout his career, he advised numerous Ph.D. students, including Andrew Stedry, Andrew Whinston, and Yuji Ijiri at Carnegie Mellon; Rajiv Banker at Harvard; and Ramayya Krishna at The University of Texas at Austin.

Bill was an immensely prolific researcher, even in the last years of his life. Of his more than 545 scientific publications, 35 were in accounting and auditing. In 1981, he became the founding editor of the Auditing Section's new journal, *Auditing: A Journal of Practice & Theory*. In 1988, the Section gave him its distinguished service award. In 1985, he was one of the

influential voices behind the founding of *Accounting Horizons*. In 1986, he served as the AAA's Distinguished International Visiting Professor in Latin America. He received the AAA's Outstanding Accounting Educator Award in 1990, and in 1995, he was inducted into the Accounting Hall of Fame. Bill received numerous other awards for his research and academic leadership, including the esteemed John von Neumann Theory Prize in 1982, together with Charnes and Richard Duffin.

The full content of this memorial is available in the AAA Newsroom at <http://aaahq.org/newsroom.cfm>.

—Jonathan C. Glover, Yuji Ijiri, and Stephen A. Zeff

Accounting for International Development

Accounting for International Development is keen to speak to any accountants who might be willing to share their skills and experience as overseas volunteers. AfID's volunteer accountants have now provided over 70,000 hours of support to 228 charities and grassroots community organizations in 32 countries. Key contributions, such as internal audits, budget creation and monitoring, financial reporting, and system implementation, help to increase the financial sustainability of these organizations and allow for the continued financial support from their donors. For example, if a women's refuge in Cambodia doesn't have the financial capacity to manage its limited income effectively, it might have to turn away vulnerable women and children. Similarly, if a health clinic in rural Sierra Leone cannot provide clear and transparent financial reports to its donor, funding will be halted and might be withdrawn altogether.

With more charities requesting the support of volunteers each week, there is still an enormous need for accountants right across the sector, and AfID is keen to hear from any accountants who wish to share their skills and experience in this way. If you would like to find out more about volunteering, contact AfID at info@afid.org.uk or or phone +44 (0) 208 741 7000.



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