

# ACCOUNTING EDUCATION NEWS

The Newsletter of the American Accounting Association



Volume 37 Issue 3 • Co-Editors Susan Haka & Tracey E. Sutherland

## 2009 Summer Issue

Newly Confirmed Executive Committee and  
Council Members for 2009-2010

Call for Nominations, Editor, *The Accounting Review*

AAACommons: At a Tipping Point for Thought Leadership

Sponsor Your Ph.D. Student's AAA Membership

Call for Nominees for AAA Offices for 2010-2011



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ACCOUNTING  
ASSOCIATION**

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Take this opportunity to submit names for consideration for our 2010-2011 Executive Committee and Council officers.

# AAACommons: At a Tipping Point for Thought Leadership



Sue Haka, AAA President

## Birth of the Commons

The idea of a dynamic, community networking platform for the American Accounting Association was conceived as part of the 2006–07 AAA Intellectual Properties (IP) Task Force, appointed by Past-President Shyam Sunder. Creation and implementation of the platform became part of the AAA Executive Committee's strategic planning process under last year's President Gary Previts (see the outline from the May 2007 Executive Committee Strategic Planning Retreat).

Exploring and focusing the software platform choice occurred during the early months of 2008 and hit a high point when 2008 Council members "played in a platform sandbox" offered by Hive Live, one of three platforms still under consideration. Council member's response to the Hive Live platform was enthusiastic with members uploading pictures and files, sharing teaching information, and networking with each other about accounting issues. The contract with Hive Live, signed on June 15, 2008, created the initial push to build the AAACommons in time to introduce it at the August 2008 AAA Annual Meeting in Anaheim, California.

## AAACommons Roll Out

The 50th anniversary of the Ohio Regional Annual Meeting, May 7 through 9, was the final stop for the region and section AAACommons' rollout. Over the last eight months, teams consisting of each region's or section's AAACommons Editorial Board member, one or two members of staff from Sarasota, and an Executive Committee member, introduced meeting attendees to the platform. The rollout activities breathed life into the AAACommons shell and the momentum associated with the Commons has grown as members come to understand the power of this new tool (recent statistics show 123 groups have formed, 615 hives containing content have been constructed with 3,652 separate content postings, and 2,196 comments have been added by members). However, as we close in on the 1st anniversary of the AAACommons, I believe we are approaching a tipping point where explosive membership activity will occur.

## Building Commons Content

Research shows both "lurkers" and contributors inhabit online communities. Importantly, lurkers, those who consume the valuable online information, outnumber contributors. Moving individuals from the lurker category to the contributor category occurs through intrinsic and extrinsic motivations to share. Research shows that intrinsic motivation such as community citizenship, generalized reciprocity, moral obligation,

and pro-social behavior, are the dominant motivations.<sup>1</sup> So I hope I can stir your sense of community citizenship, moral obligation, and pro-sociality as I call on you to contribute to the AAACommons.

The timing for contributions could not be better. Summer months are the prime time for faculty to engage in course development and research activities. I believe visits to the Commons by both lurkers and contributors will increase as we head toward the fall months. Looking for course content—visit the Commons; looking for new pedagogy—visit the Commons; looking for other faculty teaching in your specialty to exchange ideas with—visit the Commons; looking for practitioner thoughts about course topics—visit the Commons; looking for faculty interested in your research topic—visit the Commons. I think you get the idea! However, don't be just a lurker ... contribute your syllabus, some pedagogical tools you have used, ideas for sparking class discussions, or start a research hive and invite your colleagues.

The AAACommons is still in its infancy. It is constantly growing and changing, with new features added as members make suggestions and request more functionality. Council members recently provided invaluable input suggesting changes to the design and ease of navigation. However, a critical element and a current focus for the Commons is item 5 from the 2007 strategic plan: "creating incentives for members to use the platform." In order for the Commons to be more than a program shell, it is imperative for members to share information. We can help each other by being willing to share and communicate with each other about our ideas, teaching curricular tips, thoughts about accounting controversies, teaching resources, research methods, etc.

## Commons and Our Responsibility for Thought Leadership

The Commons carries the promise of stimulating exchanges about accounting and society. Current accounting controversies—fair value, IFRS, executive compensation excesses, XBRL, shortage of Ph.D. students, etc.—call out for engagement from the accounting academic community. Part of our responsibility to society is to provide thought leadership on these controversies and other accounting issues. So take the plunge, try the Commons, comment about what you like, and make suggestions for how to improve our dynamic networking platform. We need your thought leadership.

## Celebrating UnCommon Contributions

During the 2009 Annual Meeting in New York City, we will

1. S. Tedjamulia, D. Dean, D. Olsen, and C. Albrecht. 2005. Motivating content contributions to online communities: Toward a more comprehensive theory. *Proceedings of the 38th Hawaii International Conference on System Sciences*.

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recognize two AAA members with AAA Outstanding Service Awards for their extraordinary contributions to the members of the Association. Without the efforts of these individuals, it is unclear whether the AAACommons would exist today. Both Julie Smith David, Director of the Center for Advancing Business through Information Technology and Associate Professor at Arizona State University, and D. Scott Showalter, retired KPMG Partner and Professor of Practice at North Carolina State University, were instrumental in the creation of the AAACommons. Scott's tireless efforts in the creation and continuing momentum of strategic planning processes and Julie's amazing knowledge about, enthusiasm for, and tireless efforts to create and maintain the AAACommons were essential ingredients for establishing the new networking platform. Thank you both.

### An UnCommon Opportunity

A special acknowledgement and thank you goes to all members of regions and sections for your hospitality to me over the last two years. You made me feel at home, showed your appreciation for my comments, and generally welcomed me into your groups. The AAA community provides uncommon opportunities for members to participate in their geographic and subject matter areas, but also for members to find colleagues who care about the same issues and have the same concerns. The collegiality and friendships exhibited throughout the Association's section and region meetings are the heart and soul of the American Accounting Association. Platform Planning Information from 2007 Executive Committee Strategic Planning Retreat. ■

## AAACommons.org!

The **AAACommons** is a new collaborative platform that enables you to interact and share ideas and files with your colleagues throughout the world much more easily! **AAACommons** is a resource for teaching and research activities. With your contributions, over time it will grow to contain thousands of teaching and research posts, such as syllabi, classroom presentations, and research tools. Particularly useful is that you can create your own private spaces to do and store your work, and for your own activities (think private research teams, committee spaces, and teaching project groups). If you are new to the **AAACommons**, go to **AAACommons.org** and on the right side of your screen click on the blue colored "New Users" ticket to begin exploring all the potential this new platform has to offer. ■

## 2009 Annual Meeting in NYC

On August 1-5, 2009, the American Accounting Association (AAA) will hold its Annual Meeting in New York City. The theme of this year's meeting is "Accounting at a Tipping Point."

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

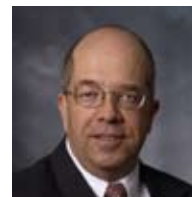
### Platform Planning Information from 2007 Executive Committee Strategic Planning Retreat

Steps	Tasks	Assigned to	Due Date	Status
1. Complete effort of IP and Structure task force	Determine best outcome for publishing traditional journal set	Exec Com.	End of 2007	Ongoing
	Review membership data as input to thinking about the AAACommons platform	IPT	End of 2007	Data available
2. Finalize direction for platform and how (who) it will be managed (by)	Get council input to determine if there is a desire to have parts of the platform managed by sections and regions	EC	Council 2008	
	Consider a governance structure for determining how parts of the platform are organized and reorganized on a continuing basis	IPT Com.	August 2008	
3. Develop "vision" for platform	Review how other organizations provide IP to their members via their membership websites	IPT Com.	Council 2008	Planning
	Use platform content considerations—initial data from 2007 council meeting	IPT Com.	Council 2008	
	Consider vision/strategies/goals for association and make sure the platform is consistent	IPT Com.	Ongoing	
4. Develop plan to implement platform	Software and employee considerations	AAA staff	Early 2008	
	Make necessary investments	Finance Com./ Roland	Finance com 2008	
	Timing/roll-out plans	AAA staff	End of 2008	
5. Create incentives for members to use the platform	Determine how to attract value-added content	Exec. Com.	Ongoing	
	Interface with AACSB, deans, other stakeholders to increase recognition of contributions to platform	Exec. Com.	Ongoing	

## Newly Confirmed Executive Committee and Council Members for 2009-2010

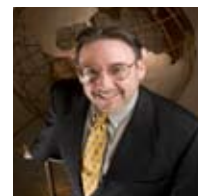
**Kevin D. Stocks** is the KPMG Professor of Accounting and the Director of the School of Accountancy at Brigham Young University. He previously served the AAA as Vice President-Education, as the Chair of the Teaching and Curriculum Section, and currently serves as the President of the Accounting Programs Leadership Group (APLG). He has led the AAA Doctoral Program Database project, co-chaired the Conference on Teaching and Learning in Accounting, and co-chaired the AAA sponsored seminars for Aspiring PQ Faculty. He has served as President of the Federation of Schools of Accountancy and on numerous AICPA and AAA committees.

*Kevin D. Stocks  
President-Elect*



**Ira Solomon** is the R.C. Evans Endowed Chair in Business and Head of the Department of Accountancy at the University of Illinois, Urbana-Champaign (UIUC). His writings also have appeared in the Wall Street Journal. Ira is a co-author of "Auditing Organizations Through a Strategic-Systems Lens," which received the Joint AAA/AICPA Collaboration Award. He has served as an Associate Editor of The Accounting Review and Accounting Horizons and presently, he is a member of the editorial board of several journals. He has served the American Accounting Association Auditing Section as Research Director, Vice-President (Academic), President (1994-95), and Past-President (1995-96). Ira has served on the Board of Directors of the Illinois CPA Society and as a member of the American Accounting Association Education Committee. He presently serves on the AICPA Council and the AICPA Pre-Certification Executive Committee. Ira has been recognized on several occasions for outstanding teaching, including as the 1997 AAA Outstanding Auditing Educator. On three occasions the American Accounting Association Auditing Section has recognized Ira for Outstanding Dissertation Supervision. Ira received the 2005 Innovations in Audit Education Award and the 2007 Distinguished Service Award from the Auditing Section of the American Accounting Association. Lastly, in January 2008, Ira received the Notable Contributions to the Auditing Literature award from the American Accounting Association.

*Ira Solomon  
Vice President*



**Robert H. Colson** is a partner in the Public Policy and External Affairs Group at Grant Thornton LLP, where he is responsible for the firm's engagement with researchers and other policy influencers. Previously, he was Managing Director of Quality Enhancement at the New York State Society of CPAs, where he had executive responsibility for the Society's ethics and peer review programs and its technical committees and served as Editor-in-Chief of The CPA Journal. Before joining the NYSSCPA he held faculty and administrative positions at the University of Michigan, Case Western Reserve University, and Daemen College. His PhD is from The Ohio State University. He has been active in AAA sections and regions since 1978, and currently serves on the executive committee of the Northeast Region. Other recent AAA service includes the Intellectual Property Task Force (2006) and the Financial Accounting Standards Committee (chair, 2007 – 2009). He is a trustee of the SEC Historical Society and the Committee for Economic Development, a member of the Advisory Board at the Millstein Center for Corporate Governance at Yale University, and a director of the New York City Chapter of Financial Executives International.

*Robert H. Colson  
Vice President-  
Professional  
Relations*



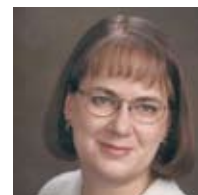
**Kazuo Hiramatsu** is a professor of accounting at Kwansai Gakuin University, Japan. He is a former President of the Japanese Association for International Accounting Studies. He served as the Vice President of the International Association for Accounting Education and Research (IAAER) and currently serves on its Board of Advisors. He also served as a member of the Strategy Working Party of IASC during 1997-1999. He is a member of the Accounting Standards Board of Japan. He received the Joint AICPA/AAA Collaboration Award in 1998 and the Outstanding International Accounting Educator Award of the International Accounting Section in 2005.

*Kazuo  
Hiramatsu  
Vice President-  
International*



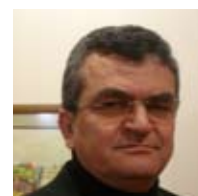
**Stacy Kovar** is a Professor of Accounting and PricewaterhouseCoopers Faculty Fellow at Kansas State University. Stacy currently is serving as a member of the AAA Finance Committee. She has also served the ABO section as president and Secretary-Treasurer and the Information Systems section as Secretary and Annual Meeting Liaison.

*Stacy Kovar  
Vice President-  
Finance-elect*



**Recep Pekdemir** is professor of accounting at the School of Business, Istanbul University. He chaired both the 17th World Congress of Accountants and the 10th World Congress of Accounting Educators. He served as technical advisor at the Education Committee, as member of the Professional Accountants in Business Committee, as technical advisor of the Developing Nations Committee of the IFAC International Federation of Accountants. He is currently serving as Vice President at Large of the IAAER International Association for Accounting Education and Research, and as member of the Management Committee of the EAA European Accounting Association.

*Recep Pekdemir  
Council Member-  
at-Large*



**Cathleen Burns** is Director of the MS Accounting Program and Senior Instructor at the University of Colorado at Boulder. Cathleen has been active in APLG, the Teaching and Curriculum Section, Beta Alpha Psi, and was a winner of the 1996 AAA Innovation in Accounting Education award. Cathleen recently completed a three-year term as Associate Dean and led AACSB accreditation efforts at both CU and the University of Missouri-Columbia.

*Cathleen Burns  
Council Member-  
at-Large*



**Bhabatosh Banerjee** is a Professor of Commerce, University of Calcutta, Editor, Indian Indian Accounting Review, and President, IAA Research Foundation. A former Dean of Commerce & Management, he was one of the Vice-Presidents of IAAER and member of the International Accounting Section Committee of AAA. Having 40 years of teaching experience, Bhabatosh also taught at DePaul University, Rutgers University and NJIT (1995-97).

*Bhabatosh Banerjee  
International  
Council Member-  
at-Large*



# Faculty Development Update

Editors, Gail Hoover King, Rockhurst University and Tracey E. Sutherland, AAA Executive Di-

## Lights! Camera! Accounting!

**Constance A. McKnight, Arkansas Tech University**  
**Tracy S. Manly, University of Tulsa**

A good introduction to a new course topic can effectively increase students' interest and comprehension. One way to capture the students' attention and energize a class is by showing a television clip that pertains to the accounting topic. This fun and creative technique helps to illustrate ideas that might otherwise be daunting or tedious and provides active classroom participation, which enhances student learning.

This article provides an example of how to use an episode of *Seinfeld* to initiate a discussion about accountants and a career in accounting. Also included is a list of multiple television situation comedies, by season and episode numbers, that one might use for other topics. Many of the episodes can be found at your local video store or online at <http://www.youtube.com>.

### Seinfeld Example (Season 5, Episode 58, "The Sniffing Accountant")

In the opening and closing dialogues as well as the core of the episode, Jerry refers to the stereotypical view of an accounting career: a boring job. He also dives into a new viewpoint: corrupt accounting. After presenting this clip, refer the students to the AICPA website on accounting careers, <http://www.startheregoplaces.com>. Search the website during class or require it as an assignment. Hopefully, a lively discussion on perception versus reality will follow that will pique students' interest in an accounting career.

### Sample Transcript with Suggested Discussion Questions

#### Opening Dialogue

To me, government is basically parents or adults, especially the IRS. The IRS is like Ward and June Cleaver and we're all Wally and the Beaver. Your accountant is Eddie Haskell showing you all these neat tricks to get away with stuff, which is fine unless you get audited. Then you don't want some wise guy in a suit just standing there and going, "You have a very lovely office here, Sir." Jail's the government's way of sending you to your room where you meet Whitey and Lumpy in the joint. There's really going to be something wrong with the Beaver.

**Elaine:** Hey, that's Barry. Barry, hi!  
**Jerry:** That's Barry Profit. He is our accountant.  
**George:** I don't see how you can let this guy handle all your money.  
**Elaine:** He doesn't handle all my money. He handles Jerry's money. He just does my taxes.  
**Jerry:** Hi, Barry. How are you doing? This is my friend, George.  
**Elaine:** Hi. What are you doing in this neighborhood?  
**Barry:** Nothing, really. (sniff) You eat here?  
**Jerry:** Yeah. So how's my money?  
**Barry:** Still green. (sniff sniff sniff)  
**Jerry:** What? You got a cold?  
**Barry:** No. No.  
**Elaine:** Wow. Look at that ring.  
**Barry:** You like that? (sniff sniff) Say, uh, where's the bathroom?  
**Jerry:** Bathroom? Bathroom's right over there.  
**Barry:** Great.  
**Jerry:** Did you see that?  
**Elaine:** See what?  
**George:** Yes! I saw that.  
**Jerry:** What was all that sniffing?  
**Elaine:** I don't know!  
**Jerry:** You don't think?  
**Elaine:** Oh no! Come on, Jerry!  
**George:** He was definitely sniffing.  
**Jerry:** What if...this guy's got all my money! Plus, I've got some of Kramer's money with him. This guy can write checks to himself right out of my account.

**Elaine:** I've known this guy since college. He doesn't do drugs.  
**Jerry:** Then what was all that sniffing?  
**Elaine:** Maybe it's the cold weather.  
**Jerry:** But it's not cold.

#### Closing Dialogue

My accountant actually did take a big chunk of money from me and use it to buy drugs. The thing that was hardest for me to comprehend about this is the life choice between drug abuse and accounting. But actually it makes sense. Why would an athlete or a musician take drugs? They have an interesting job. But an accountant, if ever a job required some hallucinogenic support, this is the job. That should be the legal defense. You're in court, "You're charged with possession of a legal narcotic." "But your honor, I'm an accountant." Bang. Case closed. "Bailiff, give this guy his tequila back for the drive home. Sorry to bother you, Sir. I'm terribly sorry."

#### Questions

1. What is your initial perception of the accounting profession?
2. What similarities or differences are there between your ideas and Jerry Seinfeld's perception?
3. Examine the website, <http://www.startheregoplaces.com>. Did your perception change?
4. What career paths are available to accountants? Are any of these surprising to you?

(The opening and closing dialogues can be found at <http://www.youtube.com> Search for "Seinfeld accountant.")

### List for Two Accounting Topics with Sample Episodes

#### Topic: Budgets, Bank Reconciliations and Variance Analysis

<i>Everybody Loves Raymond</i>	2	38	Raymond takes over the family checkbook to prove to Debra how "easy it can be" to balance it.
<i>I Love Lucy</i>	3	79	The Ricardo household budget is in shambles after Lucy decides to market her salad dressing.
<i>I Love Lucy</i>	4	100	Ricky hires a business manager to help with their household finances.
<i>Roseanne</i>	1	23	Roseanne gives Darlene's home economics class a supermarket lesson on real-life family budgeting.
<i>Roseanne</i>	3	63	A new supervisor raises the cap on quotas yet again.
<i>The Cosby Show</i>	1	1	Cliff teaches Theo about economic realities.
<i>The Cosby Show</i>	2	46	Cliff and Clair decide to teach Theo a financial life lesson by turning the house into the "real world."
<i>Two and a Half Men</i>	1	14	Charlie's accountant tries to explain Charlie's financial woes to him.
<i>Will and Grace</i>	2	27	Grace tries to teach Karen how to live on a budget.

## 2009 New Faculty Consortium

### Topic: Careers in Accounting

Name	Season	Episode	Description Source: tv.com
<i>Cheers</i>	1	7	Norm plans the accountants' annual office party at Cheers.
<i>Cheers</i>	5	118	Norm elaborates on his new position with a CPA firm and is caught in lies when the gang surprises him at work.
<i>Roseanne</i>	4	92	Roseanne chooses the ideal man for Jackie—a dull tax accountant.
<i>Seinfeld</i>	5	68	Jerry suspects his accountant as being a drug user.

### Additional Accounting Topics

Find episodes for these topics in the expanded list on the AAA Commons.

- Debt (6 episodes)
- Ethical Behavior (13 episodes)
- Internal Control (2 episodes)
- Interviews (4 episodes)
- Investments (7 episodes)
- IRS Audits (5 episodes)
- New Business (6 episodes)
- Office (4 episodes)
- Taxation (9 episodes)
- Time Value of Money (2 episodes)

For additional topics, listings, and detailed transcripts, visit <http://www.aaacommons.com> under the "Meetings" menu item, select "ELS forum" and then search for *Lights! Camera! Accounting!*

### Sites to Visit

In addition to finding sitcom videos, there are many relevant seminar or speaker videos on specific accounting topics on YouTube.com. The following are just a few.

- A discussion of XBRL by the SEC Chair can be found at: <http://www.youtube.com/watch?v=oYaLeXowl5A>.
- In *The Role of XBRL in Financial Reporting*, Skip White from University of Delaware gives a brief explanation of XBRL at: <http://www.youtube.com/watch?v=HZTJQT-wjfQ&NR=1>
- *Technologies for Continuous Reporting* is a short presentation discussing continuous auditing as a cultural change and XBRL's role at: <http://www.youtube.com/watch?v=mUVdTceog1E&feature=related>.
- For insight into *The Future Developments of Continuous Auditing Software* view at: <http://www.youtube.com/watch?v=ba3dgdKn7t8&feature=related>.
- *IFRS versus Convergence* is a presentation by PwC explaining what the firm is telling its clients about implementing IFRS at: <http://www.youtube.com/watch?v=IRZNhSsDZOQ>.
- *Giving Revenue Recognition Its Due* explains some of the issues corporations face with revenue recognition standards at: <http://www.youtube.com/watch?v=KBDAmS0KRC&feature=related>.
- In the video, "PwC IFRS Ready? How" professionals at IBM and PwC discuss how IFRS has affected their company and the way they do their jobs at: [http://www.youtube.com/watch?v=wX\\_TPRTnz3A](http://www.youtube.com/watch?v=wX_TPRTnz3A). ■

Over 100 new accounting faculty, the largest group in recent history, attended the 27th Annual New Faculty Consortium (NFC) sponsored by the AAA and Ernst & Young LLP (E&Y) February 5–February 7, 2009 at the Lansdowne Resort and Conference Center in Leesburg, Virginia. This is the seventh year that E&Y has generously provided funding and logistical support of the consortium. Members of the 2009 NFC Planning Committee included Kathy Petroni (Chair, Michigan State University), Ellen Glazerman (E&Y), Roger Martin (University of Virginia), Pervin Shroff (University of Minnesota), Sandra Vera-Muñoz (University of Notre Dame), Margarita Lenk (Colorado State University), Franco Wong (University of Toronto), and Tony Kang (Florida Atlantic University). Stephanie Campbell and Lannie Wendorf of E&Y provided valuable assistance coordinating the NFC.

The two-day program focused primarily on: planning an academic career while achieving life/career balance, teaching effectiveness, research and scholarship, and the editorial process. Following the corresponding sessions, we had small group breakout discussions, each coordinated by group leaders. Group leaders included Erv Black (Brigham Young University), Bin Ke (The Pennsylvania State University), Mark Peecher (University of Illinois), Susan Porter (University of Massachusetts Amherst), Vaughan Radcliffe (University of Western Ontario), Dipankar Ghosh (University of Oklahoma), Derek Johnston (Colorado State University), KR Subramanyam (University of Southern California), Nancy Nichols (James Madison University), Chris Earley (Providence College), Wayne Thomas (University of Oklahoma), Don Herrmann (Oklahoma State University), Betsy Gordon (Temple University), Inder Khurana (University of Missouri), and Karen Sedatole (Michigan State University).

Featured speakers included Jim Wahlen (University of Indiana), Charles Lee (Stanford University), Mary Barth (Stanford University and IASB), Holly Ashbaugh-Skaife (University of Wisconsin–Madison), Steve Kachelmeier (The University of Texas at Austin), Terry Shevlin (University of Washington), Richard Sansing (Dartmouth College), Sue Ravenscroft (Iowa State University), Sue Haka (Michigan State University), and Julie David (Arizona State University).

Based on participants' evaluations of the NFC, it appears that the tradition of an outstanding experience continues. Sincere gratitude goes out to the committee members, group leaders, speakers, participants, and especially E&Y for contributing to the success of the 2009 NFC. ■

**Not able to attend the AAA Annual Meeting in New York City this year?**

You can renew your membership online at: <http://aaahq.org/membership/renewal.htm>.

# A Few Words...

## from the Executive Director



At a time when you may be thinking of icy cold glasses of lemonade and trips to the beach we at AAA headquarters are beginning one of our busiest and most exciting times of the year—preparing for the Annual Meeting in New York City. I always look forward to the many opportunities the Annual Meeting brings for me to see so many of you.

### New COO Joins the AAA staff

At the Annual Meeting you will have the opportunity to meet our new Chief Operating Officer Stephen Shepard. Stephen joins us most recently from the Institute of Management Accountants (IMA) where he focused on member interests and support as Director of Member Services and Global Community Relations Manager. Before that he lived in the Washington, D.C. area while serving as Director of Training and Operations for the Society of American Military Engineers. As a Certified Association Executive (CAE), Stephen brings experience in association management, membership development, association leader support, staff development, and a lot of enthusiasm for accounting education.

### Spring Meetings —Connections with Colleagues and the AAACommons

Between January and the first week of May, AAACommons Editorial Board members, AAA President Sue Haka, AAA President-Elect Nancy Bagranoff, and AAA staff had the opportunity to join our Sections and Regions for their meetings across the country. Everyone enjoyed the chance to learn about current research, share teaching resources, and connect with critical issues in practice during these focused community meetings. Supporting all those efforts, Section and Region members of the AAACommons Editorial Board planned activities at each meeting, introducing attendees to the exciting new tools the AAACommons offers. Congratulations to the Ohio Region! They celebrated their 50th Anniversary in beautiful Geneva on the Lake with a special program and champagne closing reception.

### Location, Location, Location—Annual Meeting in NYC

Just across Avenue of the Americas (6th Avenue at 53rd) from our conference hotels in midtown Manhattan, the Museum of Modern Art (MoMA) is just one of the many nearby opportunities in which to immerse yourself in everything that New York City has to offer. Just steps from the excitement of Broadway theatres, Carnegie Hall, museums, and world-class shopping, our location is a great place to combine a thought-inspiring professional experience with unique cultural and entertainment options. You have three major airports to choose from: John F. Kennedy International Airport, LaGuardia Airport, and Newark International Airport. Our conference hotels, the Hilton New York and Sheraton New York, are located across the street from one another between Central Park and Times Square in the center of Manhattan's Midtown business and entertainment district.

## You Can Be the Difference!

Join us in New York City this August for the 2009 Annual Meeting. Be sure to check <http://aaahq.org/AM2009/index.cfm> often for new information.

### NEW For Our New York City Annual Meeting

- To make it possible for as many attendees as possible to attend the Monday and Tuesday Luncheons, a new ticket distribution process will be in place this year. Your registration packet will contain a luncheon exchange coupon that you may redeem at the on-site ticket counter for one Tuesday or Wednesday luncheon ticket. Tickets will be exchanged on a first-come, first-served basis, and guest tickets will also be available for purchase at the on-site ticket counter.
- In addition to the traditional paper presentation format, this year the Annual Meeting offers a limited number of “**paper dialogue**” sessions. This new session type is designed for interaction, allowing authors to solicit broad feedback and audience participation in a workshop-style format. Four or five papers will be grouped together with each presenter having five to ten minutes to present his or her paper, followed by five to ten minutes for discussion before the next paper is presented. Watch for more information in your Annual Meeting Program.
- The Career Connection (formerly known as Placements) creates new opportunities for scheduling interviews through our new state-of-the-art job board. The new internal scheduler allows employers to book time slots at any available table and time during the four days at the Interview Hall. Those registered for Annual Meeting participation are distinguished by the “Apple” icon, making it easy for employers and job seekers to find each other and schedule time to meet at the meeting. If you have any questions about the Career Connection you can contact David Boynton at [David@aaahq.org](mailto:David@aaahq.org) or (941) 556-4122.

### You Can be the Difference—Accounting At a Tipping Point (<http://aaahq.org/AM2009/menu.htm>)

This year's Annual Meeting features an extensive and impressive group of speakers focusing in the areas of the recent economic crisis, ongoing financial challenges faced by the U.S. government, international standard setting, and other issues. David Walker speaks Monday morning on “Improving Fiscal Transparency and Making Tough Choice.” On Tuesday morning, Sir David Tweedie's presentation will be “The Financial Crisis and Regulatory Arbitrage—A Real-World Stress-Test of Accounting Standards.” Tuesday's luncheon speaker and Presidential Scholar John Christensen addresses “Accounting Errors—Errors of Accounting.” Mindy Lubber and Marc Epstein will conclude the plenary series on Wednesday morning with “Sustainability: Measuring and Reporting Social and Environmental Impacts for Internal and External Decisions and Accountability.” Wednesday's luncheon speaker, incoming AAA President for 2009–2010 Nancy Bagranoff, will discuss “The AAA: A History of Thought Leadership in Accounting.”

### 2nd Annual Conference on Teaching and Learning in Accounting

Building on last year's success, the CTLA is back for 2009. This conference will be part hands-on teaching clinic, part mentoring by master teachers, and part staying current on emerging topics in accounting. Find more detailed information about the CTLA schedule and registration information online at <http://aaahq.org/AM2009/CTLAinfo.cfm>. Come and be part of this focused event on teaching and education in accounting, over the weekend, and continuing through the Annual Meeting program!

I hope you enjoy the summer months. I know many of you are traveling and working on summer projects, while others are teaching summer school, writing, and enjoying the alternative pace summer affords. Whichever is the case, summer will be fleeting and we will soon be anticipating the excitement of the beginning of the fall semester. In the meantime I hope to see you in NYC or at an upcoming meeting in the 2009–2010 academic year.

—Warmest Regards,  
Tracey Sutherland ■



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# Membership

For the 2009–2010 member year, full membership includes electronic access to one, two, or all three association-wide journals, depending on the membership level selected. Full members will have the option to receive hard copies of the journals they subscribe to for an additional \$50. The full member dues structure is as follows:

- One journal option—\$180
- Two journal option—\$190
- Three journal option—\$200

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

For more information on membership please send an email to Deirdre Harris at [Deirdre@aaahq.org](mailto:Deirdre@aaahq.org) or call (941) 556-4119.

## Students

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

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

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

For more information on student membership please send an email to Deirdre Harris at [Deirdre@aaahq.org](mailto:Deirdre@aaahq.org) or call (941) 556-4119.

## Emeritus and Life Members

The American Accounting Association recognizes the special experience and value longtime members give the Association by awarding Emeritus and Life memberships.

If you have been a member of the AAA for at least 20 consecutive years and have retired from ordinary gainful employment, then you are eligible for Emeritus membership. Emeritus membership costs \$25/year with electronic access to one of the AAA's association-wide journals (The Accounting Review, Accounting Horizons, or Issues in Accounting Education), \$35 with electronic access to two journals, and \$45 for electronic access to all three journals. You may choose to receive a hard copy of the journal(s) you subscribe to for an additional \$50.

If you have been a member of the AAA for at least 40 consecutive years, you are eligible for Life membership. Life membership, including a subscription to Accounting Education News, is free. Life members, however, pay a small fee if they wish to have electronic access to one or more of the three association-wide journals (\$10 for access to one journal access, \$20 for access to two journals, and \$30 for access to all three journals). You may choose to receive a hard copy of the journal(s) you subscribe to for an additional \$50. If you believe you are eligible for Emeritus or Life membership, please contact Kathleen Messenger at [Kathleen@aaahq.org](mailto:Kathleen@aaahq.org) or call (941) 556-4116.

## AAA Student Membership Available to Doctoral Students Worldwide

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

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

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

## Interested in attending an upcoming AAA Section or Region meeting?

Bookmark our Meetings page at <http://aaahq.org/meetings/default.cfm> for more information. ■

## Call for Nominations: Editor, *The Accounting Review*

The managing editors of the three association-wide journals serve a three-year term with one initial year of transition. On our current schedule, one editor is selected each year, and this year the editor to be selected will replace Steven J. Kachelmeier at the helm of *The Accounting Review*.

Steve's term runs through May 2011, but our plan is to have the next editor appointed and in transition by May 2010.

The Publications Committee is soliciting nominations for The Accounting Review post and will be considering nominees throughout the fall. Please send your nominations via email to Jean C. Bedard (Vice President – Publications) at the address below, by December 14, 2009. You are strongly encouraged to include with your nomination a current electronic copy of the candidate's vita.

Jean C. Bedard  
Email: [jbedard@bentley.edu](mailto:jbedard@bentley.edu)  
Bentley University, Department of Accountancy  
175 Forest Street, Waltham, MA 02452-4705  
Phone: 781-891-2140, Fax: 781-891-2896 ■

## Call for Nominees for AAA Offices

The 2009-2010 Nominations Committee is seeking candidates for the following offices to begin serving during 2010-2011:

President-Elect  
Vice President-Publications Elect  
Vice President-Sections and Regions  
Vice President-Research  
Vice President-Education Elect  
Council Member-at-Large (2)  
International Council Member-at-Large

The 2009-2010 Nominations Committee is chaired by Shyam Sunder, Yale School of Management. Other members of the committee are Gary Previts, Case Western Reserve University; Sue Haka, Michigan State University; Marlys Lipe, University of Oklahoma, Thomas Schaefer, University of Notre Dame; Terry Shevlin, University of Washington; and Carol Normand, University of Wisconsin-Whitewater.

Members of the Association who would like to suggest names for consideration as nominees should submit their nominations using the nomination form at the following link (<http://aaahq.org/about/2010NomForm.pdf>) before October 15, 2009 to:

American Accounting Association  
Attention: Nominations  
5717 Bessie Drive  
Sarasota, FL 34233-2399  
Phone: 941-921-7747 • Fax: 941-923-4093  
Email: [nominations@aaahq.org](mailto:nominations@aaahq.org) ■

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

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

### Student Members Receive:

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

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



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## Annual Meeting Career Connection (Placements)

The Annual Meeting Career Connection (CC) is the AAA's biggest recruiting event. Supported online by the AAA Career Center, the Career Connection offers services that make job recruitment easy and efficient at very affordable prices for both employers and job seekers.

**Discounted Position Listing:** Post a position listing on the Career Center or renew your current position at a discounted price. All registered position listings and resumes are distinguished by the CC "Apple" icon, making it easy for employers and job seekers to find each other and schedule time to meet at the Annual Meeting.

**Career Fair:** The Career Fair is an opportunity to network, share materials, and highlight or learn about institutions recruiting, or planning to recruit in the near future. Scheduled for Sunday from 4:00–7:00 pm to overlap the Early Bird Reception, this fun, sociable event is open to all registered conference attendees.

**Interview Hall:** Institutions will have the ability to maximize their recruiting time by purchasing hour-long time slots in our Interview Hall. The Career Center's internal scheduler will allow you to book your time slots at any available table and time during the four days of the Interview Hall, and manage your candidates who have scheduled interviews with you.

For more information, log onto <http://aaahq.org/AM2009/career.cfm>, or email your questions and concerns to the Career Center Coordinator at [david@aaahq.org](mailto:david@aaahq.org). We look forward to seeing you there! ■

## Announcement of Next Editor of *Issues in Accounting Education*

The Executive and Publications Committees of the AAA are delighted to announce that Bill Pasewark has agreed to serve as the next editor of *Issues in Accounting Education*.

Bill is the Webster Professor of Business at the Rawls College of Business at Texas Tech University. His research interests are in behavioral research in financial accounting and auditing and his publications have appeared in *Accounting, Organizations, and Society*; *Advances in Accounting*; *Behavioral Research in Accounting*; *Critical Perspectives on Accounting*; *Decision Sciences*; *Issues in Accounting Education*; *International Journal of Accounting*; *Journal of Accounting, Auditing, and Finance*; *Journal of Accounting and Public Policy*; *Journal of Business Ethics*, and *Journal of Managerial Accounting Research*. He served on the Editorial Board of *Issues in Accounting Education* from 1999 to 2006 and has been an associate editor since 2006.

The editorial transition will begin January 1, 2010, when new submissions will start to go to the new editor, Bill Pasewark, while in-process manuscripts will be completed by the current editor, Kent St. Pierre. ■

## Deloitte Sponsors 44th Annual Robert M. Trueblood Seminars

The 44th Annual Robert M. Trueblood Seminars for Professors were held in Scottsdale, Arizona, in February and March 2009. Sponsored by the Deloitte Foundation and AAA, the seminars provided faculty from more than 60 universities the opportunity to explore real-world, complex accounting issues from the viewpoints of the auditor and preparer of financial statements. Each seminar featured multiple case discussions led by experienced Deloitte professionals who addressed a variety of hot topics/current issues in accounting and auditing and provided faculty with useful teaching resources that can be taken back to their universities for use in their classrooms. The seminars also featured an open forum discussion of topical issues and developments in practice, an informal Q&A session led by senior Deloitte leadership, as well as an update on the standard-setting activities of the Financial Accounting Standards Board.

This year's Trueblood Committee was led by co-chairs Chris Hogan (Michigan State University) and Jennifer Reynolds-Moehrle (University of Missouri–St. Louis). Additional members included Jim Bierstaker (Villanova University), Angie Davis (University of Oregon), Christine Earley (Providence College), Tim Eaton (Miami University), and Shaun Budnik (Deloitte Foundation President).

The Deloitte Foundation makes available a set of 50 cases for faculty use covering a wide range of issues. Each year ten cases rotate off and ten new cases are added with all case solutions updated annually for any new professional guidance/changes to authoritative literature. For more information about the cases, please visit the Deloitte Foundation website at: <http://www.deloitte.com/us/truebloodcases> or by googling "Trueblood Cases."

To learn more about how the Trueblood cases can be used in the classroom, you are encouraged to consider attending the concurrent session entitled "Trueblood Mini-Seminar" (currently scheduled for Monday, August 3, from 10:15–11:45a.m.) offered at this year's AAA Annual Meeting in New York. ■

## Invitation to Volunteer for Committees

Kevin Stocks, the President-Elect Elect,\* is beginning to plan AAA committee assignments for 2010–2011. If you are interested in serving on a committee, please send contact information (name, affiliation, address, phone, fax, and email) with any specific committees of interest to:

American Accounting Association  
5717 Bessie Dr.  
Sarasota, FL 34233  
Email: [pat@aaahq.org](mailto:pat@aaahq.org)

If you want to suggest someone to serve on a committee, or want to suggest some type of committee activity, please feel free to do so as well. All suggestions and offers are most welcome.

\*Kevin Stocks, President-Elect Elect will become President-Elect, Tuesday August 4, 2009. ■

## Staff Spotlight



Many of you know Jim Szelminski from his 12 years as the AAA's Information Systems and Technology resident expert.

Jim was born and grew up in the Cleveland, Ohio area. He started his career as a computer operator for Gray Drug Stores Inc. working on one of the earliest mainframe business computers, the IBM 1401.

Jim continued his career working on real estate tax and other local government software systems for several local northern Ohio counties and eventually accepted the position as the Manager of Information Systems for Lake County, Ohio. After a stint in the Ohio National Guard during the tumultuous 60s and 70s, Jim relocated to Sarasota, Florida in 1980. Jim says, "When in the middle of a fierce winter snowstorm, the local radio station began giving out instructions on what to do when the gas company runs out of gas for its customers due to the 'shortage,' I decided I better go someplace where I wouldn't freeze to death."

Jim has worked in the Information Systems field for the University of Tampa, several local government agencies in Florida, including Sarasota and Manatee Counties, and came to AAA in 1997 from the City of Sarasota where he worked as a Systems Integration Analyst for five years. Shortly after being hired by the AAA, Jim was responsible for installing the Association's first Windows-based application server and establishing the AAA's first PC network. Jim designed the email receipt system that produces the email receipt members receive after signing up for events, paying dues, or buying subscriptions. He currently is assigned to several major database and application projects, maintaining the ClearVantage Association Management System software and the office network infrastructure, including the AAA's four in-house Windows servers.

Several times a year, Jim likes to "get out of Dodge" and spend a long weekend in Fort Lauderdale, Florida, which is less than a four-hour drive from Sarasota. Jim says, "It's a totally different experience down there, you really get a taste of big city life that you don't find in Sarasota or even Tampa, 50 miles to the north of Sarasota." From time to time Jim likes to visit his sister, Kathleen, and her family back in Cleveland. He currently has six grandnephews and grandnieces ranging in age from three to ten years.

While not often dealing with members directly, Jim is pleased with the excellent contributions that many of the volunteer members make to the Association, particularly in the Information Technology area. In the years to come, he is looking forward to being an integral part of the many exciting IT projects now on AAA's drawing board and hopes to visit with many of the members in New York City this August at the Annual Meeting. ■

## Upcoming AAA Meetings

### **American Accounting Association XBRL Teaching Workshop**

July 29–July 31, 2009 — Newark, NJ

### **2nd Annual Conference on Teaching and Learning in Accounting (CTLA)**

August 1–2, 2009 — New York, NY

### **AAA Annual Meeting**

August 1–5, 2009 — New York, NY

### **14th Annual Symposium on Ethics Research in Accounting**

August 2, 2009 — New York, NY

### **Diversity Section Meeting**

October 1–3, 2009 — San Antonio, TX

### **ABO Research Conference**

October 9–10, 2009 — Seattle, WA

### **Northeast Regional Meeting**

November 5–7, 2009 — Cambridge, MA

### **Information Systems Section Midyear Meeting and AIS News Scholar Consortium**

January 7–9, 2010 — Clearwater Beach, FL

### **Management Accounting Section Research and Case Conference**

January 7–9, 2010 — Seattle, WA

### **First Annual Journal of Management Accounting Research Conference**

January 8, 2010 — Seattle, WA

### **Auditing Section Midyear Conference**

January 14–16, 2010 — San Diego, CA

### **Financial Accounting and Reporting Section Midyear Meeting**

January 22–23, 2010 — San Diego, CA

### **International Accounting Section Midyear Conference**

January 28–30, 2010 — Palm Springs, CA

### **APLG/FSA Annual Seminar**

February 14–16, 2010 — Albuquerque, NM

### **Conference of the Public Interest Section**

April 16–17, 2010 — Arlington, VA

### **Ohio Region Meeting**

May 6–8, 2010 — Columbus, OH

### **ABO Research Conference**

October 7–9, 2010 — Denver, CO

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