

ACCOUNTING EDUCATION NEWS

The Newsletter of the American Accounting Association



Summer 2012

Newly Elected AAA Board of Directors
for 2012 - 2013

Call for Nominations: Editor,
The Accounting Review

Annual Services Assessment Results

Career Center at the Annual Meeting

Call for Nominations:
AAA Awards

TLC WOW Event with Dan Roam

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Co-Author Wanted

A retired professor is seeking a co-author for the next revision of a Financial Accounting online course.

The course, complete with study guide, all assignments, solutions, and tests, is suitable for teaching in class or online.

For full details write to serge@rollins.edu.

Seeds of Innovation: A Look at Last Year



Gregory Waymire
AAA President

As this is my final “President’s Letter,” I first want to thank everyone for the generous support they have shown for the AAA broadly and me specifically during the past year. Serving as AAA President has provided me a vantage point on our discipline that is impossible to attain otherwise. My travels over the past couple years have brought me in contact with a large number of members who believe in AAA

and are committed to its long-run success. I have gotten to know the Sarasota staff better and remain awed by all they accomplish on our behalf. Collectively, we have great resources in the community that has been built by past generations of academic accountants. Although the experience has felt at times like “drinking water through a fire hose,” I am grateful for and honored by the opportunity to have served as AAA President.

It is common at this stage to assess where we are as a community, and comment on significant opportunities that confront us. I will focus on two interdependent issues, one of which has to do with education and the other with research.

On the education front, we have seen demographic changes in the accounting professoriate over the past 20 years that are challenging. The age of our community members has been gradually increasing as the number of new PhD graduates has lagged the rate of retirements. In response, we have seen recent efforts by the accounting profession to increase new doctoral production through the Accounting Doctoral Scholars Program. This is a great initiative, and I am thankful to Bill Ezzell, Doyle Williams, and many others who have championed this program. In addition, the Pathways Commission has developed a series of preliminary constructive recommendations for changing the foundations of accounting education.

At the same time, we should recognize that this work requires a long-term commitment beyond the life of these two initiatives. There are vast changes in educational technology that are transforming how the next generation of accounting educators will interact with students. This is an opportunity that we will be forced to address as part of our efforts to make higher education more efficient and cost effective. I encourage AAA members to support these initiatives by considering how these issues affect their lives, and then getting involved in making the kinds of changes that can improve our collective work.

In terms of research, I remain impressed by the volume of high quality research being conducted by accounting academics, and the advances we have made as a result. At the same time, we fight a never-ending battle to introduce new ideas and approaches into the research we conduct. In a world of citations, “A’ journal pubs,” and endless rankings, it is easy to forget that genuine understanding emerges within individual human brains linked together in a social endeavor focused on a life of ideas. This is ultimately what we are about, and it remains the glue that binds us to students of all levels and generations of scholars and their students from the past and the future.

During my numerous talks at various AAA events, I have spoken mainly about the issue of scholarly innovation. In the process my own thinking has been transformed by trying to define innovation and consider ways to increase it in accounting scholarship. My sense today is that innovation is a concept that can be measured only long after it has occurred. As such, the best we can hope for is to establish conditions for innovation to develop. This involves building an environment where individual scholars are encouraged to explore new areas and our community continually assesses and debates the new ideas generated by such explorations. Over the course of the next year I will be co-chairing with Christine Botosan an AAA Innovative Scholarship Task Force to make recommendations in this area.

I look forward to seeing each of you at this year’s AAA Annual Meeting in early August. Anil Arya, Rick Young, and many others have done great work in pulling together a program that members will find engaging. In addition, we are continuing the AAA Service Project started last year by Kevin Stocks (2010-11 President) and Barb Brady (AAA staff member extraordinaire). And the meeting will be held in Washington D.C., a city that offers great rewards for those interested in venturing outside the meeting hotel.

In closing, let me state that I have been delighted to serve as AAA President following in the footsteps of Kevin Stocks and Nancy Bagranoff. I look forward to passing the baton to Karen Pincus in 2012-13 and Mary Barth in 2013-14. They, working along with our outstanding Executive Director Tracey Sutherland, will do a great job in continuing the impressive work of AAA as the leading voice for accounting scholars in the world.

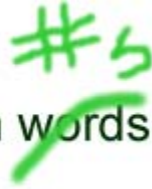
I wish all the best to each of you.

Sincerely,
Greg Waymire

TLC WOW EVENT 2012

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

What to do when words don't work



Reception with Presentation and Workshop by Dan Roam

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

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

Tuesday, August 7, 2012

Potomac Ballroom, Gaylord Hotel

Reception and fun activities beginning at 6:00PM

Hors D'Oeuvres and Beer, Wine and Soda

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

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

Accessing Your Member Benefits...Now it's easier than ever!

We're committed to providing our members with the highest quality scholarly publications, most insightful and timely meetings, multiple and convenient career support opportunities, and the highest level of professional development and networking. We're committed to continuing as the most relevant professional association for accounting researchers, teachers, and practitioners. Sign on today at <http://aaahq.org>!

AAACommons

<http://aaacommons.org>

Contact: Judy Cothorn

judy@aaahq.org

Career Center

<http://careercenter.aaahq.org>

Contact: Kurt Gardner

kurt@aaahq.org

Digital Library

<http://aaajournals.org>

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Newly Confirmed Board Members



Mary Barth

President-Elect

Mary E. Barth is the Joan E. Horngren Professor of Accounting at Stanford University, Graduate School of Business. Prior to joining Stanford, she was an Associate Professor at Harvard Business School and an audit partner in Arthur Andersen & Co. Mary's research has received the AAA Competitive Manuscript Award and, twice each, the AAA/Deloitte Wildman Medal Award and AAA Financial Accounting and Reporting Section Best Paper Award. She currently is an Editor of Management Science and on the editorial boards of several journals, and was an Associate Editor of The Accounting Review. Mary has served the AAA as Vice-President and as the chair and a member of several committees, and received the AAA International Section Outstanding International Accounting Educator Award.

Mary was a member of the International Accounting Standards Board and subsequently its Academic Advisor, the AICPA Accounting Standards Executive Committee, and the FASB Financial Accounting Standards Advisory Council. She has served as Vice-President of the International Association for Accounting Education and Research (IAAER). At Stanford, Mary received the MBA Distinguished Teaching and PhD Faculty Distinguished Service Awards, and was Senior Associate Dean for Academic Affairs. Mary holds a BA from Cornell University, MBA from Boston University, PhD from Stanford University, and DSc(HC) from Lancaster University.



Steve Kachelmeier

Vice President - Research and Publications

Steven J. Kachelmeier is the Randal B. McDonald Chair in Accounting at The University of Texas at Austin, where he has been since earning his doctorate at the University of Florida in 1988. He teaches auditing and conducts research using experimental methods to investigate a variety of questions involving auditing, management accounting, and financial reporting. He has published in a variety of journals including The Accounting Review, Journal of Accounting Research, Review of Accounting Studies, Contemporary Accounting Research, Accounting Horizons, Issues in Accounting Education, and The American Economic Review, among others. He is a licensed Certified Public Accountant (New Mexico, not in public practice), and worked as an auditor in Santa Fe, New Mexico after graduating with a bachelor's degree from the University of New Mexico in 1980.

Professor Kachelmeier recently completed a term as Senior Editor of The Accounting Review (2008-2011), and he currently serves as a member of the American Accounting Association Publications Committee. He previously served on the American Accounting Association *Ad Hoc* Committee to Assess the Supply and Demand for Accounting PhDs.



Anne Christensen

Director - Focusing on Segments

Anne Christensen is Professor of Accounting in the College of Business at Montana State University. She earned her Ph.D. in 1989 from The University of Utah. She was a member of the faculty at Portland State University for 13 years prior to her appointment at Montana State. In the past, Professor Christensen served as President, Vice-president, and Program Chair of the American Taxation Association. She has also served as President and Program Chair of the Western Region of the American Accounting Association. In 2005, she served on the AAA Journals Task Force and is currently a member of the AAA Region Strategic Task Force.

Professor Christensen teaches taxation and her research interests include taxpayer decision making, professionalism, and ethics. Her work is published in journals such as the Journal of the American Taxation Association, Issues in Accounting Education, Journal of Legal Tax Research, and Advances in Accounting Education. At Montana State University she directs the Volunteer Income Tax Assistance Program and is the recipient of the MSU President's Award for Excellence in Teaching and the President's Award for Excellence in Service Learning.

A Few Words...

from the Executive Director



Tracey Sutherland
Executive Director

As the heat and humidity are rising in Sarasota, the number of days until the 2012 Annual Meeting is counting down and we are looking forward to hosting all the events of the Annual Meeting under one roof this year in our nation's capital. Our meeting hotel, the largest combined hotel and convention center on the East Coast of the U.S., is located just across the river in National Harbor, Maryland.

The hotel features an 18-story glass atrium with amazing views of the Potomac River, a variety of unique dining and shopping experiences, a spa and salon, a rooftop nightclub, and many more amenities to enjoy during your stay.

Annual Meeting Activity Highlights

- Our 5th Annual Conference on Teaching and Learning in Accounting (CTLA), held prior to the Annual Meeting on Saturday, August 4 and Sunday, August 5. The CTLA is part hands-on teaching clinic, part mentoring by master teachers, and part staying current on emerging topics in accounting.
- Pre-Conference Workshops and Symposia (formerly referred to as CPEs) are scheduled on Friday, August 3; Saturday, August 4; and Sunday, August 5.
- Our 3rd Annual SET Transformative Technologies in Accounting Workshop introduces several emerging technologies to the practicing and academic accounting communities. Held on Friday, August 3 from 8:00 am - 4:30 pm.
- Career Center, Career Fair and Interview Hall, and Exhibit Hall.
- Effective Learning Strategies Sessions, Research Interactive Sessions, numerous Concurrent Sessions, New Scholars Sessions, and many panels.

Traditional Annual Meeting Highlights - with a twist

- Co-Presidential Scholars, Ray Ball and Philip Brown AM, are featured in a special plenary session immediately after the luncheon on Tuesday, August 7, where they will present "A Seed That Made a Difference: Ball and Brown (1968)."

- New this year: Four Plenary Sessions featuring eight dynamic interdisciplinary speakers who will introduce and explore thought-provoking topics related to this year's theme "Seeds of Innovation."

The Pathways Commission will release its report in early August. Attend these Annual Meeting sessions to learn more about the project.

Monday, August 6

Session 1.03 Pathways Commission Report Overview: The Path Taken and Pathways to the Future

Session 3.01 Pathways Commission: Creating Connections between Research and Education, Education and Practice, and Practice and Research—A Case Example

Tuesday, August 7

Session 4.02 Pathways Commission: Exploring Alternative Paths to Faculty Roles in Accounting

Session 6.02 Pathways Commission: Elevating Teaching by Establishing a Culture of Curriculum and Teaching Innovation—Opportunities and Impediments

Wednesday, August 8

Session 7.02 Pathways Commission: Delivering and Sustaining Teaching and Curriculum Innovation—Opportunities and Impediments

Session 8.42 Pathways Commission: Attracting Students into Accounting Earlier

Many thanks to the hundreds of members who have spent countless hours developing and planning the 2012 Annual Meeting, and to our engaged sponsors and exhibitors. It is due to your dedication, creativity, and foresight that the American Accounting Association has grown to be the largest community of accountants in academia. The diversity of our membership creates a fertile environment for collaboration and innovation, and collectively, we shape the future of accounting through teaching, research and a powerful network, as thought leaders in accounting. I hope your summer plans include attending our Annual Meeting, and I look forward to seeing you there!

Best Regards,

Tracey Sutherland, Executive Director

2012 – 2013 Meetings

More submission and registration information about these upcoming meetings can be found at <http://aaahq.org/meetings/default.cfm>. This page is updated weekly, so check back often to find out more about our 2012 – 2013 Section and Region meetings.

Summer 2012

21st Annual SET Research Workshop

August 4, 2012 * Washington, D.C.

5th Annual Conference on Teaching and Learning in Accounting (CTLA)

August 4-5, 2012 * Washington, D.C.

17th Annual Ethics Research Forum

August 5, 2012 * Washington, D.C.

AAA Annual Meeting

August 4-8, 2012 * Washington, D.C.

Fall 2012

Accounting, Behavior and Organizations Research Conference and Doctoral Consortium

October 4-6, 2012 * Atlanta (Buckhead), Georgia

Midwest Region Meeting

October 11-13, 2012 * St. Louis, Missouri

Northeast Region Meeting

October 18-20, 2012 * Providence, Rhode Island

Diversity Section Meeting

November 2-4, 2012 * Atlanta (Buckhead), Georgia

Winter 2013

Information Systems Section and AIS New Scholar Consortium and Strategic and Emerging Technologies Section Joint Meeting

January 10-12, 2013 * Ft. Lauderdale, Florida

Management Accounting Section Research and Case Conference and IMA Doctoral Colloquium

January 10-12, 2013 * New Orleans, Louisiana

Financial Accounting and Reporting Section Midyear Meeting

January 11-12, 2013 * San Diego, California

Auditing Section Midyear Conference and Doctoral Consortium

January 17-19, 2013 * New Orleans, Louisiana

Accounting Programs Leadership Group Meeting

February 9-12, 2013 * San Diego, California

American Taxation Association Meeting and Doctoral Consortium

February 21-23, 2013 * San Diego, California

International Accounting Section Midyear Meeting

February 21-23, 2013 * Savannah, Georgia

Spring 2013

Government and Nonprofit Section Midyear Conference

March 8-9, 2013 * St. Petersburg, Florida

Southwest Region Meeting

March 12-16, 2013 * Albuquerque, New Mexico

Forensic and Investigate Accounting Section and Public Interest Section Joint Meeting

March 22-23, 2013 * New Orleans, Louisiana

Southeast Region Meeting

April 3-7, 2013 * Nashville, Tennessee

Mid-Atlantic Region Meeting

April 18-21, 2013 * Parsippany, New Jersey

Western Region Meeting

April 25-27, 2013 * San Francisco, California

Ohio Region Meeting

May 9-11, 2013 * Huron, Ohio

AAACommons and the Annual Meeting

Remember to post your session information and handouts in the AAACommons prior to the Annual Meeting. Sign in to the AAACommons with your AAA Login ID and password, click on the blue “2012 Annual Meeting” button in the right side panel, click on the “Proceedings” button, choose your session type and add your post.

2012 New Faculty Consortium

The 2012 New Faculty Consortium (NFC) was held February 2-4, 2012 at the Lansdowne Resort and Conference Center in Leesburg, Virginia. We hosted 108 new faculty participants this year (up from 76 the year before), joined by 32 senior faculty serving in group leader, panelist, and speaker roles. This is the tenth year that Ernst & Young has generously provided funding and logistical support for the consortium.

This year, the committee was charged with a shift in emphasis of the program away from career management issues (e.g., strategies for getting tenure) and toward the development of long-term scholarship. The NFC program focused on two broad themes of scholarship: creating and disseminating knowledge. Under the creating knowledge theme, we had inspirational speakers who shared their perspectives on innovation and traits of meaningful and influential research. Under the disseminating knowledge theme, we considered how a true scholar engages with various audiences through the role of being an author, reviewer and a teacher.

The NFC Committee was co-chaired by Kristy Towry (Emory University) and Mohan Venkatachalam (Duke University). Committee members included Jennifer Blouin (University of Pennsylvania), Jeffrey Hales (Georgia Institute of Technology), Jinghong (Pierre) Liang (Carnegie Melon University), Sarah McVay (The University of Utah), Stephen Moehrle (University of Missouri-St. Louis), Morton Pincus (University of California, Irvine), and Karen Sedatole (Michigan State University). Ellen Glazerman served as the Ernst & Young liaison to the planning committee. David Boynton was the AAA Liaison.

Featured Speakers included Les Brorsen (Ernst & Young LLP), Jim Wahlen (Indiana University, "Life as an Academic Scholar"), G. Peter Wilson (Boston College, "Creating Knowledge [Conducting Meaningful Research]"), Mark Nelson (Cornell University, "Disseminating Knowledge as an Author"), Laureen Maines (Indiana University, "Disseminating Knowledge as a Reviewer"), Lisa Koonce (The University of Texas at Austin, "Disseminating Knowledge as a Teacher"), and Gregory Waymire (Emory University, "Planning for Innovation").

Other senior participants included Linda Smith Bamber (University of Georgia), E. Michael Bamber (The University of Georgia), Mark Bradshaw (Boston College), Mary Ellen Carter (Boston College), Shuping

Chen (The University of Texas at Austin), Qiang Cheng (Singapore Management University), Kathryn Epps (Kennesaw State University), John (Harry) Evans III (University of Pittsburgh), Weili Ge (University of Washington), Kevin Jackson (University of Illinois at Urbana-Champaign), Dhananjay (DJ) Nanda (University of Miami), Marlene Plumlee (The University of Utah), Shiva Rajgopal (Emory University), Eddie Riedl (Boston University), Cathy Shakespeare (University of Michigan), Michelle Yetman (University of California, Davis), and Teri Lombardi Yohn (Indiana University). Margot Cella from the Center for Audit Quality was also in attendance as an additional resource for the new faculty.

| Name | Role |
|----------------------------|---------------------------|
| Linda Bamber | Invited Participant |
| Michael Bamber | Invited Participant |
| Mark Bradshaw ^A | Invited Participant |
| Mary Ellen Carter | Invited Participant |
| Shuping Chen | Invited Participant |
| Harry Evans | Invited Participant |
| Weili Ge | Invited Participant |
| Kevin Jackson | Invited Participant |
| DJ Nanda | Invited Participant |
| Marlene Plumlee | Invited Participant |
| Shiva Rajgopal | Invited Participant |
| Eddie Riedl | Invited Participant |
| Cathy Shakespeare | Invited Participant |
| Chelle Yetman | Invited Participant |
| Teri Yohn | Invited Participant |
| Kristy Towry | Co-Chair |
| Mohan Venkatachalam | Co-Chair |
| Jennifer Blouin | Committee |
| Jeff Hales | Committee |
| Pierre Liang | Committee |
| Sarah McVay | Committee |
| Steve Moehrle | Committee |
| Mort Pincus | Committee |
| Karen Sedatole | Committee |
| Qiang Cheng | Committee (2013 co-chair) |
| Kathryn Epps | Committee (2013 co-chair) |
| Lisa Koonce | Speaker |
| Laureen Maines | Speaker |
| Mark Nelson | Speaker |
| Jim Whalen | Speaker |
| Pete Wilson | Speaker |
| Greg Waymire | AAA President |

Note A - Mark Bradshaw had to cancel his participation due to a personal conflict.

Journal of Accounting and Public Policy Conference

IE University. June 14, 2013. Segovia (Spain)

“Accounting and the World Economic Crisis”

The *Journal of Accounting and Public Policy* (JAPP) is pleased to announce the second of its annual conferences rotating among the I.E. Business School, the London School of Economics and the University of Maryland’s Smith School of Business. The second conference will be held on **June 14, 2013, at the IE Business School’s Segovia Campus**. The theme will be **Accounting and the World Economic Crisis**. A special issue of JAPP will be published based on the papers and related discussions presented at the conference.

The effects of the ongoing world economic crisis, which began in 2007, cuts across industries, countries and regions, affecting both public and private sector organizations. Accounting developments, practices and thought have influenced and been influenced by the crisis. Such influences continue today. The 2013 *Journal of Accounting and Public Policy* Conference seeks to attract accounting research submissions investigating interrelationships between accounting and the world economic crisis. Areas of interest include, but are not limited to, the following themes and their relation to the world economic crisis:

- Accounting and the origins of the economic crisis;
- Fair value accounting and subprime lending;
- Corporate governance, accounting and risk management;
- The changing roles of management control systems;
- Accounting for asset securitizations, derivatives and loan loss provisions;
- Accounting opacity, transparency and accountability;
- Managing costs and idle capacity;
- Managerial behavior, incentives and performance.;
- Accounting regulation.

We welcome studies drawing on any research methodology. Papers submitted to the JAPP Conference will be subject to a blind review process and, after further review and revision, a JAPP Special Issue will be published on the conference theme.

Papers for the 2013 Conference issue may be submitted to **Alnoor Bhimani** (a.bhimani@lse.ac.uk), **Salvador Carmona** (salvador.carmona@ie.edu), or **Lawrence A. Gordon** (lgordon@rhsmith.umd.edu), with a copy sent to **Martin P. Loeb** (mloeb@rhsmith.umd.edu) and Kathy Lewis (klewis@rhsmith.umd.edu) by **December 3, 2012**. Conference acceptance decisions will be made by February 15, 2013. Authors are encouraged to contact Martin P. Loeb on any matter requiring clarification and guidance.



Department of Accounting





**American
Accounting
Association**

Career Center

The 2012 Career Center at the Annual Meeting is now OPEN!

*Join us in Washington, D.C. for the 2012 Annual Meeting!
August 4 – August 8*

“A Networking Path to your Future”

The Career Center at the Annual Meeting is the AAA’s largest recruiting event, where applicants and institutions can make connections! The Career Center at the Annual Meeting Registration is now open at www.aacareercenter.org and will begin on-site on August 4th at the Gaylord National Hotel & Conference Center.



AAA Career Center

This is where it all starts!

- *Register for the Career Center at the Annual Meeting today at www.aacareercenter.org*
- *Once registered, your resume or your institution’s position listing will be shown with the Washington, D.C. - themed “White House” icon next to it.*
- *The “White House” will let everyone know that you are attending the 2012 Annual Meeting and that you are interested in scheduling interviews.*



AAA Career Center at the Annual Meeting

The Career Center at the Annual Meeting will have two huge on-site events:

Interview Hall: *Get Connected here! By registering through the Career Center employers and job seekers can schedule hour long interview hall times. Open Sunday through Wednesday...More privacy this year with four separate interview rooms!*

Career Fair: *A great opportunity to meet people, collect resumes and schedule interviews. The Career Fair will take place at the Gaylord National Hotel & Conference Center on Sunday, August 5. Reserve a Career Fair booth today at www.aacareercenter.org*

Note: In order to attend the Career Center at the Annual Meeting you MUST be registered for the 2012 Annual Meeting. For more information contact Member Services Coordinator, Kurt Gardner at Kurt@aaahq.org or 941-556-4132

aacareercenter.org

Job Seekers Are You Prepared?

Annual Meeting Workshop #48

“Preparing for the Interview Process”

FREE with Annual Meeting registration (if you plan on attending, please select workshop on your Annual Meeting registration form) – **Sunday, August 5, 2-3:30 pm**

Services Assessment Results

In 2011, the AAA Membership Advisory Committee (MAC) established an Annual Services Assessment survey of the membership and the results are now available. In addition to informing the AAA leadership and staff, the following Executive Summary of the 2011 assessment results is being made available to the AAA membership.

Executive Summary

Membership Advisory Committee (MAC) and the Annual Services Assessment (ASA)

The ASA 2010-2011 Timeline

- Oct - MAC draft of ASA
- Nov - EC feedback
- Jan/Feb - Section and Region feedback
- Feb 15 - Completed ASA document
- Feb/March - ASA online build by Bentley University
- April 7 - Soft launch of ASA to 57 recipients
- April 13 - Full launch to selected recipients (3,249 members, about one-third of membership) and invitation to remaining AAA (5,623 members), with a 10% response rate
- April 27 - ASA closed
- May 26 - Board of Directors report

Respondents

345 total respondents (defined as opening the survey)

- Respondents were able to select which subsections of survey to complete

Professional Status of Respondents

- Tenured or Tenure-track faculty - 71%
- Non-Tenure-track Faculty - 7%
- Doctoral students - 7%
- Other - 15%

Location of respondents

- U.S. - 84%
- International - 16%

Type of Institution

- From doctoral granting universities - 38%

Use of AAA Services

- Respondents using AAA publications - 92%
- Respondents attending AAA meetings - 93%
- Respondents using AAA technology - 65%
- Respondents using AAA Career Center - 60%
- Respondents volunteering with AAA - 68%
- Experiences with Services
 - Greatest respondent satisfaction with publications, meetings and career service users and somewhat lower satisfaction with technology
 - Of those responding about volunteering, most had a valuable experience

Data on Publications

(based on those respondents who selected to fill out this section of the survey n=229)

- Most respondents accessed AAA publications through their school library or AAA Digital Library
- Over 80% used AAA publications to keep current and strengthen research
- Slightly less than 50% used AAA publications to strengthen teaching or in the classroom

Data on Meetings

(based on those respondents who selected to fill out this section of the survey n=248)

- 72% of respondents attended a AAA meeting within the last year
- Most important factors for attending a meeting are networking, research sessions and submission acceptance
- 73% of respondents anticipate attending one or two AAA meetings within coming year
- 65% of the respondents indicated that financial resources to attend meetings are constrained and an equal percent approved of "joint" or co-located meetings

Data on the Career Center

(based on those respondents who selected to fill out this section of the survey n=117)

- 47% of respondents (similar for both doctoral and non-doctoral degree respondents) used the Career Center within last 12 months
- 91% of job seekers and 89% of employers were satisfied or very satisfied with the ease of access

Data on AAA Online Technology

(based on those respondents who selected to fill out this section of the survey n=94)

- 69% logged onto the AAA Commons within the last 12 months
- 78% found AAA Commons difficult to navigate
- 68% indicated teaching resources in AAACommons were somewhat or extremely useful but private research work space was not useful
- 63% accessed the AAA Digital Library within the last 12 months
- Greatest use for AAA Digital Library is for finding past issues of publications
- Most users found AAA Digital Library user friendly
- 31% visit the platform at least monthly, others less often

Service Project



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

What is the Service Project?

This year we are excited to partner with The Backpack Project, Inc. as part of the "Seeds of Innovation" at the Annual Meeting in Washington, D.C. The Backpack Project is a nonprofit organization that provides school supplies to children in 3rd through 6th grade from underserved communities in the Washington, D.C. metropolitan area. New for this year, each backpack will include a journal and students may participate in a biweekly journaling workshop, encouraging creative writing and reading. The Backpack Project

also provides a year-long mentoring program that matches an adult volunteer with a student at the school. As part of our meeting, we are each provided with the opportunity to help these youngsters prepare for success in the new school year.

How can I get involved?

DONATE: The estimated cost to create a backpack for one student is just \$35.00, however a donation of any dollar amount is welcome and appreciated. Donate now at <http://aaahq.org/AM2012/service.cfm>

DROP OFF: You can purchase your own supplies and bring them with you to the Service Project *Donation Station* at the Gaylord National Hotel. For a complete list of needed school supplies, see <http://aaahq.org/AM2012/service.cfm>

VOLUNTEER: If you would like to help stuff the backpacks with supplies, we invite you to stop by the *Donation Station*. If your time is limited, you are welcome to stop by to complete a personalized message of encouragement for the students.

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

Senior 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 Professor John Harry Evans III as Senior Editor of *The Accounting Review*.

Harry's term runs through May 2014, but our plan is to have the next Senior Editor appointed and in transition by May 2013.

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 Christine A. Botosan (Chair, Publications Committee) at the address below, by **November 16, 2012**. You are strongly encouraged to include with your nomination a current electronic copy of the candidate's vita.

Christine A. Botosan
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In Memoriam

Edgar Owen Edwards 1919 – 2010

Edgar O. Edwards, a longtime economics and accounting educator at Rice University, died June 5, 2010 in Poultney, Vermont, where he and his wife Jean lived in retirement.

Ed is best known to the accounting world as the author together with Philip W. Bell of the highly influential treatise, *The Theory and Measurement of Business Income*, which was published in 1961 by the University of California Press. In 2003, both he and Bell were inducted into the Accounting Hall of Fame.

In 1951, Ed obtained a Ph.D. in political economy from Johns Hopkins University. He then served on the Princeton University economics faculty until 1959, when he became the Hargrove Professor of Economics and Chairman of the Department at Rice University. From 1978 to 1983, when he retired from Rice, he taught accounting seminars in the Jesse H. Jones Graduate School of Administration.

Prior to the War, he had worked for a furniture company, where he dealt with costs as a basis for pricing, which, he said, raised questions about the relevance of historical cost depreciation. While at Princeton, he taught a night school course in accounting. Among the other sources of accounting influence were Sidney Davidson, an assistant professor at Johns Hopkins, and Stanley E. Howard, who lectured on accounting and corporate finance at Princeton.

Between 1963 and 1978, during various leaves, he worked for the Ford Foundation as an economic adviser and planner for both Kenya and its Asia and Pacific Program. During one period, he was senior economic adviser to Kenya's Ministry of Finance and Planning. He also served as an economic adviser to the governments of Botswana and Lebanon.

He wrote more than 20 articles on economic theory, development planning, and accounting. In addition, he was author or editor of more than a dozen books and monographs, including a textbook, *Accounting for Economic Events*, with Bell and L. Todd Johnson.

In addition to Jean, he leaves three children: Kathryn, Carolyn, and Douglas.

—Stephen A. Zeff

Gordon Shillinglaw 1925-2012

Gordon Shillinglaw was born in Albany, NY on July 26, 1925 and died on March 31, 2012, following a long battle with cancer. He obtained an A.B. in naval sciences from Brown University in 1945 and then served with the U.S. Navy in the Pacific. He then obtained an M.S. in business administration from the University of Rochester in 1948 and a Ph.D. in economics from Harvard University in 1952. He taught at Harvard from 1949 to 1951, Hamilton College from 1951 to 1952, Massachusetts Institute of Technology from 1955 to 1961, and Columbia University from 1961 until becoming professor emeritus in 1990.

From 1952 to 1955, he worked with Joel Dean Associates, a management consulting firm in New York City. Joel Dean, a Ph.D. from The University of Chicago, was one of the pioneers in capital budgeting analysis and in applying economics to management decision making. Gordon claimed that he originated the term “discounted cash flow” while at the firm, and said that he first used the term in an article in the *Journal of Business* in 1955.

Gordon taught at IMEDE in Lausanne, Switzerland in 1964-65 and 1967-69.

In 1961, he brought out the textbook, *Cost Accounting: Analysis and Control*, which, unlike cost accounting books then in print, was concerned with the management uses of cost accounting. The book was published in five editions. In 1964, he and Myron J. Gordon became the coauthors of an innovative textbook, *Accounting: A Management Approach*, then the third edition of a textbook launched in 1951 by three MIT professors, which Shillinglaw took to a ninth edition with coauthors. Gordon was also the author of numerous journal articles and several chapters in handbooks.

He was vice-president of the American Accounting Association in 1966-67. In 1991, he was inducted into the Hall of Fame of the AAA's Northeast Region. He served on the Cost Accounting Standards Board from 1978 to 1980.

He is succeeded by his wife Barbara, two children, James and Laura, and four grandchildren.

—Stephen A. Zeff

Faculty Development Update

Editors: Susan Crosson, Santa Fe College and Bob Allen, The University of Utah

The Wall Street Journal Accounting Weekly Review

Judy K Beckman, Ph.D.

What is the WSJ Accounting Weekly Review?

The Wall Street Journal Accounting Weekly Review covers three articles published in *The Wall Street Journal* each week. The articles are selected by the Review author for their accounting content; the Review contains a summary of the article, a description of the course in which the article could be used, and discussion questions which may be used for in class activities or writing assignments. Occasionally, the Review contains a suggested group project assignment when that material is appropriate. Professor Judy Beckman of the University of Rhode Island has served as the author of this electronic resource for instructors since 2000. She strives to cover the breadth of accounting topics including financial reporting issues at both introductory and more advanced levels, auditing, managerial and cost accounting, and taxation; ethical issues often are included within topics in one of the major disciplines. While solutions or recommended answers are not given for each discussion question, Dr. Beckman provides electronic links to documents such as financial statement filings at the SEC, publications by the FASB and the PCAOB, and other relevant materials to facilitate instructors' class preparation using the Review.

Why should I consider using this free resource in my courses?

Professor Beckman notes that each time she has participated in an AAA meeting in the last several years—from the Northeast Region, to the International Accounting Section, to the Annual Meeting—presenters have discussed a topic that she has reviewed in the WSJ Weekly Review. For example, PwC recruiters attended the Northeast Regional AAA meetings in 2010 to discuss their efforts to update online recruiting activities through LinkedIn; that development was covered in a review of a *WSJ* article published on October 4, 2010. In 2011, an SEC presentation at the International Accounting Section meeting described the Commission's international coordination efforts at regulation. The presenter gave an example of an ex-partner in an accounting firm who had recently been charged with insider-trading by passing information through his wife to her relatives in another country; the *WSJ* article describing that event was published on December 1, 2010, and was covered in that week's Review. During fall 2011, the Review followed the accounting issues in segment

disclosures and revenue recognition that plagued the long-delayed IPO by Groupon, Inc.

How can I sign up or change my preferences for The WSJ Accounting Weekly Review?

Go to http://www.profjournal.com/jie_educators_reviews/sign_up_new.cfm. Enter your email, your first and last name, and your school. Select up to 18 discipline specific faculty-developed weekly reviews plus other Journal-in-Education features.

Writing Ideas for Using the WSJ Accounting Weekly Review?

Dr. Beckman will participate in a "Writing for the Classroom" panel discussion at the 2012 Conference for Teaching and Learning in Accounting in Washington, D.C. She looks forward to a lively exchange on ways faculty are using the Review to introduce writing into the accounting curriculum. She welcomes feedback from users about what they like and would like to see improve in the Wall Street Journal Accounting Weekly Review.

Judy K Beckman, Ph.D., University of Rhode Island
beckman@uri.edu



Have You Tried the AAA Digital Library Mobile Site?

Remember when you used to flip through journals and see the wide range of content your colleagues were producing? Now you can do that again since the AAA Digital Library is available on your smart phone or tablet. The site is very user-friendly and you'll enjoy the following features:

- Quickly browse content by category, sub-category, or journal or search for keywords
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The AAA Digital Library Mobile Site is available for iPhone, iPad, Android, and Blackberry.

To visit the AAA Digital Library Mobile Site, scan the QR code above with your smart phone or tablet or go to <http://aaajournals.org>.

2013 AAA Awards

Nominate a Colleague for a 2012 AAA Award

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

AAA/Deloitte Wildman Medal Award

recognizing advancement of the practice of accounting
Nomination Deadline: January 31, 2013

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

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

Nomination Deadline: January 31, 2013

Accounting Horizons and Issues in Accounting Education 2012 Best Paper Awards

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

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

Competitive Manuscript Award

to encourage research by new Ph.D.s
Nomination Deadline: January 21, 2013

Distinguished Contributions to Accounting Literature Award

recognizing research of exceptional merit
Nomination Deadline: January 31, 2013

Innovation in Accounting Education Award

to encourage and recognize innovation in accounting education

Nomination Deadline: January 31, 2013

Notable Contributions to Accounting Literature Award

recognizing research with unique potential
Nomination Deadline: January 31, 2013

Outstanding Accounting Educator Award

to recognize contributions to accounting education
Nomination Deadline: January 31, 2013

Seminal Contributions to Accounting Literature Award

to recognize seminal research
Nomination Deadline: January 31, 2013

Steve Berlin/CITGO Grant

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

Nomination Deadline: March 8, 2013



FASB Accounting Standards Codification™ Professional View

Academic Accounting Access

In 2009, the AAA, in partnership with the FASB and FAF, 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 has achieved great success since then and includes over 875 U.S. and 50 foreign academic institutions with 50,000 average monthly logins.

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

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