



American
Accounting
Association

Thought Leaders in
Accounting

Accounting Education News

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The photo seen here is Mt. McKinley, Alaska, photographed by **E. Barry Rice**, a AAA member from Loyola University-Maryland. It is one of three spectacular images chosen by AAA members at the 2012 Annual Meeting to grace the walls of our new headquarters. See the other winners on page 2.



Decorating Our Office

Thank you to everyone who stopped by the Member and Leaders Services Area at last year's Annual Meeting in Washington, DC, to vote for your favorite member-submitted photos to decorate our newly renovated AAA offices in Sarasota, Florida. The three winners (including E. Barry Rice, who took this issue's cover photo) will have their art displayed in the foyer of our offices.

Rainbow Over Yosemite Valley by Wayne Bremser, Villanova University



“

After the 2010 AAA Annual Meeting, I took a trip to Yosemite National Park. I went with my son Wayne, who lives in San Francisco. The highlight of the trip was a 15-mile round-trip day hike from Glacier Point to Nevada Falls via the Panorama Trail. It was a beautiful day, but thunderstorms were threatening during the last two miles as we hiked back up to Glacier Point. The sunset and rainbow over Half Dome provided great photo opportunities.”

Maui, Hawaii by Jerry Turner, The University of Memphis

On the Cover:

“This shot of Mt. McKinley was taken near the Kantishna Roadhouse, a native Alaskan-owned lodge that is located deep in the heart of Alaska's majestic Denali National Park & Preserve.”



Annual Meeting Highlights

This year's Annual Meeting in Anaheim, California, promises a little something for everyone. As in previous years, there will be outstanding plenary and luncheon speakers, panel sessions, and paper presentations. New this year, we will have a meeting theme that carries through all of the plenary sessions. Just as the world is changing almost daily, so is higher education. So what will the college campus look like in 2023? We will discuss that question at the Monday, Tuesday, and Wednesday plenary sessions.

This year's meeting will also feature the first ever Faculty-Student Collaborations in Accounting workshop. This workshop, held on Wednesday, August 7, will explore and discuss a number of innovative and effective ideas for faculty collaboration with undergraduate and master's students. For each project, students and faculty will discuss accomplishments and challenges: how a collaboration improved learning; what skills the students needed to apply; what the degree of student involvement was; how students perceived the collaboration; what the extent of faculty involvement was; logistical issues; resources required; ethical issues; and, if the project was part of a class, how it was graded. If you will be attending the Annual Meeting, be sure to check out this session.

And, as always, we'll have an Exhibit Hall with more than 30 exhibitors; a Career Fair with an anticipated 70 schools; and, for the third year, our Service Project to benefit underserved children in the Orange County area.

Not able to attend the Annual Meeting in Anaheim this year? Don't worry. We will be recording all of the plenary sessions and several other concurrent sessions and will post these to the AAACommons after the close of the meeting. If you are not able to attend the meeting but would like to renew your dues for 2013-2014, please visit <http://aaahq.org/join.cfm>.

AAACommons, the Annual Meeting, and CTLA

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 "2013 Annual Meeting Info" or "2013 CTLA Info" button in the right side panel, click on the "Proceedings" button, choose your session type, and add your post.



Have you visited the AAA Career Center?

Just a few member benefits of the Career Center:

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

Upcoming Career Center Events

Career Center at the Annual Meeting • August 4-7, 2013 • Anaheim, California

The Career Center at the 2013 Annual Meeting is the AAA's biggest recruiting event, at which applicants and institutions from across the country can make connections! Supported online by the AAA Career Center, the Career Center at the Annual Meeting offers services that make job recruitment easy and efficient at very affordable prices for both employers and job seekers. Last year, 117 recruiters actively interviewed more than 138 candidates at the Annual Meeting.

Annual Meeting Career Fair • August 4, 2013 • Anaheim, California

The Career Fair is an opportunity to network, share print materials, and highlight or learn about institutions currently recruiting or planning to recruit in the near future. This fun, social event is open to all Annual Meeting registrants. Career Fair booths will include a 4' x 8' cork display board that will accommodate posters or other material, a table (available workspace is 1' x 4') for handouts, and a chair. Last year, more than 74 schools were represented at the Career Fair.

Look for more information to be posted at <http://aaahq.org/AM2013/index/cfm>.

2014 FARS Midyear Meeting Recruiting Reception • January 9, 2014 • Houston, Texas

The Financial Accounting and Reporting Section (FARS) will again hold a recruiting event at its 2014 Midyear Meeting. The FARS Recruiting Reception brings together job seekers and employers for an evening of networking and opportunity. This year, 33 recruiters from 22 schools and 62 candidates attended the FARS Recruiting Reception.



**American
Accounting
Association**

Career Center

Our Commitment

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

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

The Election Results Are In!

The contested elections for the 2013-2014 Board of Directors positions have come to an end. Congratulations to the new Board Members who will begin their terms at the Annual Meeting in August.

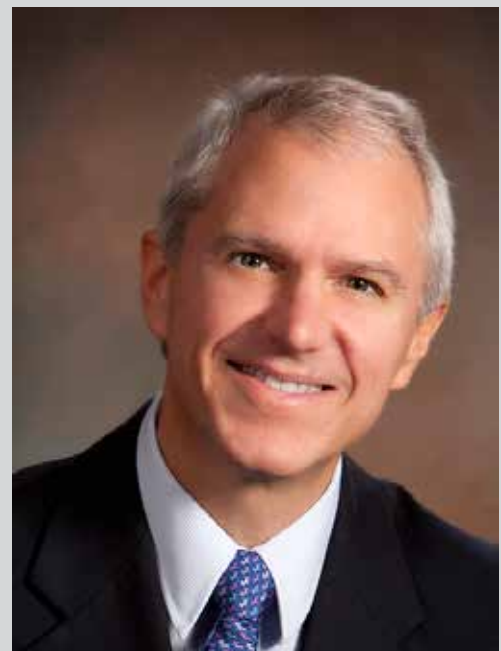
Our thanks to the other candidates and to the AAA Nominations Committee and Council Ballot Committee members for their continued service and dedication to the AAA.

**President-Elect:
Christine Botosan**



**Director-
Focusing on
Intellectual
Property:
Robert Lipe**

**Director-
Focusing on
Academic/
Practitioner
Interaction:
Shaun Budnik**



**Vice President of
Finance-Elect:
Stephen R. Moehrle**

Backpacks for Kids in Washington, DC

At the 2012 Annual Meeting in Washington, DC, the American Accounting Association, in partnership with Ernst & Young, donated 500 backpacks to the Backpack Project, Inc. from donations received from members and attendees. The Backpack Project, Inc. provides new backpacks, school supplies, school uniforms, mentoring programs, and journaling workshops to children in underserved communities of Washington, DC. Cassandra Jackson, Founder and Executive Director of the Backpack Project, Inc. who was onsite as the children came in and picked up their backpacks, shared with the AAA that many of the children remarked, with big smiles, how heavy the backpacks were.

AAA staff members Barbara Brady and Barbara Gutierrez attended the Backpack Project's Second Annual Black Tie and Silent Auction Gala held in April at which Cassandra Jackson presented the 2013

"Thank You" award to the American Accounting Association and Ernst & Young. This award is presented to a person or organization whom the Backpack Project, Inc. believes helped them in continuing their mission of addressing the educational



have donated more than 1,000 backpacks to children in the Denver and Washington, DC, areas.



At this year's Annual Meeting in Anaheim, we will work with the Community Action Partnership of Orange County (CAPOC). For more than 48 years, CAPOC has worked to enhance the quality of life in Orange County by eliminating and preventing the causes and effects of poverty.

Ernst & Young will again donate 500 backpacks

for this year's Service Project. At the time of this writing, our members have already donated enough money to stuff 116 backpacks! Thank you! Find out more at <http://aaahq.org/AM2013/service.cfm>.

If you will be attending the Annual Meeting this summer, we invite you to stop by the Service Project area in the Anaheim Hilton where the Backpack Project's 2013 "Thank You" award will be on display at the Service Project area. And again, thank you for helping to make a difference in the lives of children!

supply needs of underserved children. Along with the award presentation, there was a silent auction, dinner, and dancing.

The AAA has been hosting a Service Project as part of our Annual Meeting since 2011. Through the generous support of our partner Ernst & Young and our members, we



Highlights of the New Faculty Consortium

The 2013 New Faculty Consortium (“NFC” or “Consortium”) was held January 31-February 2, 2013, at the Lansdowne Resort and Conference Center in Leesburg, Virginia. We hosted 119 new faculty participants this year (up from 108 the year before), joined by 32 “senior faculty” including Karen Pincus, AAA President, and NFC committee members serving as small-group leaders, panelists, and consortium speakers. We were also joined by four representatives of the Ernst & Young Foundation and one guest from the Center for Audit Quality.

This year, the NFC’s focus was on the broader theme of “career management issues.” This represents a shift from last year, when the main focus was on scholarship and research. Based on deliberations with AAA President Karen Pincus and prior committee members, we felt that new faculty would benefit from this broader theme. We believe the result was an inspirational and informative conference for all. The willingness of so many senior faculty members to share their time and insights was amazing, and the enthusiasm of the new faculty was clear. It was also a great opportunity to demonstrate the value of partnering with the Ernst & Young Foundation to provide such a valuable benefit to the academic community.

The NFC Committee members were Juan Manuel Sanchez (University of Arkansas, co-chair), Kathryn K. Epps (Kennesaw State University, co-chair), Ellen Glazerman (Ernst & Young Foundation), Jennifer Blouin (University of Pennsylvania), Sandra Callaghan (Texas Christian University), Ted Christensen (BYU), Rick Hatfield (The University of Alabama), Lisa Kutcher (Colorado State University), Chan Li (University of Pittsburgh), Cheryl Linthicum (The University of Texas at San Antonio), and Sarah McVay (University of Washington). As next year’s co-chairs of the committee, Jennifer Blouin and Cheryl Linthicum were also members of the committee and fully participated in the planning activities for this year’s event. Ellen Glazerman served as the Ernst & Young liaison to the planning committee. Beverly Harrelson was the AAA liaison and was tremendously helpful throughout the planning process and in organizing and managing the NFC.

Karen Pincus, AAA President, kicked off the NFC and spoke about the “brilliantly disguised opportunities” that exist in our profession. Featured speakers included Les Borsen (Ernst & Young LLP), Dan Collins (The University of Iowa, “Planning and Managing an Academic Career”), G. Peter Wilson (Boston College, “Embracing Changes in an Academic Environment and Teaching Effectiveness”), Steve Kachelmeier (The University of Texas at Austin, “Planning and Managing Scholarship and Research”), and Harry Evans (University of Pittsburgh, “Managing the Editorial Process”).

Other senior participants included Mark L. DeFond (University of Southern California), Kathryn K. Epps (Kennesaw State University), Sue Haka (Michigan State University), Jeff Hales (Georgia Institute of Technology), Eric Hirst (The University of Texas at Austin), Scott Jackson (University of South Carolina), Kathryn Kadous (Emory University), Lisa Koonce (The University of Texas at Austin), Joan Luft (Michigan State University), Linda Myers (University of Arkansas), Thomas Omer (Texas A&M University), Bill Pasewark (Texas Tech University), John Phillips (University of Connecticut), Juan Manuel Sanchez (University of Arkansas), Richard Sloan (University of California-Berkeley), Kay Stice (Brigham Young University), Jenny Tucker (University of Florida), Arnie Wright (Northeastern University), and Bob Yetman (University of California, Davis). Margot Cella from the Center for Audit Quality was also an additional resource for the new faculty.

The NFC program focused on four broad aspects of academic life: planning and managing an academic career, embracing changes in an academic environment and teaching effectiveness, planning and managing scholarship and research, and career-life balance and integration. These four aspects were couched under Karen Pincus’ main theme: “Discovering Brilliantly Disguised Opportunities.” Under the planning and managing an academic career theme, we had inspirational speakers who shared their perspectives on innovation and the traits of meaningful and influential research. Under the embracing changes in an academic environment and teaching effectiveness theme, we considered the various structural changes occurring in our academic environment, such as online teaching and various innovative methods of teaching (e.g., “flipping the classroom”). Under the planning and managing scholarship and research theme, we considered the various roles and responsibilities we assume (e.g., author, reviewer) as we produce meaningful research. Finally, under the career-life balance integration theme, we had inspirational speakers who shared their personal stories and the tactics they use to manage and integrate work-life issues effectively.

Committee Members and Speakers

Karen Pincus	AAA President
Kathryn K. Epps	Committee Member (Co-Chair)
Juan Manuel Sanchez	Committee Member (Co-Chair)
Jennifer Blouin	Committee Member/2013-2014 Co-Chair Elect
Cheryl Linthicum	Committee Member/2013-2014 Co-Chair Elect
Ted Christensen	Committee Member and Moderator
Rick Hatfield	Committee Member and Moderator
Sandra Callaghan	Committee Member
Lisa Kutcher	Committee Member
Chan Li	Committee Member
Sarah McVay	Committee Member
Mark DeFond	Invited Participant/Panelist
Sue Haka	Invited Participant/Panelist
Jeff Hales	Invited Participant/Panelist
Eric Hirst	Invited Participant/Panelist
Scott Jackson	Invited Participant/Panelist
Kathryn Kadous	Invited Participant/Panelist
Lisa Koonce	Invited Participant/Panelist
Joan Luft	Invited Participant/Panelist
Linda Myers	Invited Participant/Panelist
Thomas Omer	Invited Participant/Panelist
Bill Pasewark	Invited Participant/Panelist
John Phillips	Invited Participant/Panelist
Richard Sloan	Invited Participant/Panelist
Kay Stice	Invited Participant/Panelist
Jenny Tucker	Invited Participant/Panelist
Arnie Wright	Invited Participant/Panelist
Bob Yetman	Invited Participant/Panelist
Dan Collins	Speaker
John Harry Evans	Speaker
Steve Kachelmeier	Speaker
Pete Wilson	Speaker

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

Background:

The AAA Strategic Scorecard is centrally focused on serving and developing the AAA membership. Membership fulfillment objectives currently emphasize meetings, publications, and online technology.

The Annual Services Assessment (ASA) 2012–2013 Timeline

- 2012 April: AAA staff coordinated survey messaging
May: Full launch to AAA membership
June: ASA closed
- 2013 July: ASA summary reviewed by Membership Advisory Committee
July: ASA report printed in Summer issue of the *Accounting Education News*

There were 407 total respondents (defined as opening the survey). Respondents were able to select subsections of the survey to complete

Professional Status of Respondents

- Tenured or tenure-track faculty 64%
- Non-tenure track faculty 11%
- Doctoral students 14%
- Other 11%

Use of AAA Services

- Respondents using AAA publications 87%
- Respondents attending AAA meetings 88%
- Respondents using AAA technology (website, etc.) 64%
- Respondents using AAA Career Center 60%
- Respondents volunteering with AAA 65%

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 $n = 301$)

- Most respondents accessed AAA publications via their school library or AAA Digital Library.

- More than 75% of respondents use AAA publications to keep current on accounting trends and to strengthen their research.

Data on Meetings (based on those respondents who selected to fill out this section of the survey $n = 304$)

- 71% of respondents attended an AAA (Section, Region, Annual) meeting in the last year.
- Most important factors for attending a meeting are networking, research sessions, and interest in meeting location.
- 90% of respondents anticipate attending at least one AAA meeting in the coming year.
- 78% of respondents indicated financial resources to attend meetings are constrained.
- 65% of the respondents 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 $n = 152$)

- 51% of respondents (similar for both doctoral and non-doctoral degree respondents) used the Career Center within last 12 months.
- 82% of job seekers and 96% 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 $n = 134$)

- 65% logged onto the AAACommons within the last 12 months.
- 55% found AAACommons adequate but occasionally got lost or confused.
- 82% indicated teaching resources in AAACommons were somewhat or extremely useful, but private research work space was not useful.
- 64% 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 to be user friendly.
- 33% visit the platform at least monthly, others less often.
- 67% found the AAA website user friendly.

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What I Do: In 5 Words or Less

The Association of Certified Fraud Examiners recently asked its members to describe what they do in five words or less. My favorite responses were

- Help solve financial mysteries
- Turn data into stories
- Keep tabs on corporate cash
- Question, listen, analyze, understand, explain

The value of such an exercise is to remind oneself of the most important goals to be pursued and the most important activities to accomplish those goals. College professors have varied responsibilities and many competing demands on our time. Because it is easy for professors to lose focus, I decided it might be helpful to try to describe my own job in five words or less. The description I came up with is “Seeking answers to good questions.”

Conducting research is one important aspect of an accounting professor’s job. Reminding myself to seek answers to “good” questions helps prevent me from falling into either of two research traps: (1) gathering impressive amounts of data and performing elegant statistical analyses to demonstrate something everybody already knows is true or (2) wasting time trying to answer questions nobody cares about. Identifying timely, relevant and interesting research questions is arguably the most important step in the research process. Methodological problems can often be fixed or additional data gathered during the review process, but a paper that does not address a good question has little chance of making a significant contribution.

Teaching is another important aspect of my job. Teaching a college-level course requires deciding what to teach and how to teach. Before beginning each semester, I write a rough draft of the final exam. Drafting the exam forces me to think about the questions I want my students to be able to answer by the end of the semester. Out of all the potential questions that could be asked on the exam, which questions are “good” in the sense that they address the most important topics? Which questions are “good” in the sense that they measure understanding rather than memorization? Then, I think about how to prepare my students to answer those questions.

Years ago, I might have described my teaching role as “providing answers to good questions.” I saw myself as a sort of living textbook, dispensing information to my students. Today, I spend less time lecturing and more time asking my students questions—ideally series of questions that lead the students to figure out accounting problems for themselves. By seeking answers from my students, I hope I prepare them to think critically and become independent problem solvers.

Even committee work, the bane of most professors’ careers, can be made less time-consuming and more productive by focusing on seeking answers to good questions. Too many committees lose focus and waste valuable time on peripheral issues. Committee meetings would be far more efficient if all members would limit discussion to the committee’s charge—the problem to be solved or the question to be answered. I appreciate committee chairpersons who keep the members focused on the relevant questions, and I’m becoming more assertive about redirecting conversations that drift too far off topic.

Although my responsibilities as an accounting professor are quite varied, it appears to me that most of my tasks involve seeking answers to good questions. How would you describe what you do in five words or less? The answer might help you prioritize your tasks and focus your energies on goals and activities that are most important to success.

—Paul M. Clikeman, Associate Professor of Accounting, University of Richmond

(Article courtesy of the Teaching, Learning and Curriculum section newsletter, *The Accounting Educator*, Spring 2013.)

The Accounting Review Gets a New Editor

Mark DeFond, A.N. Mosich Chair of Accounting in the Leventhal School of Accounting at the Marshall School of Business, University of Southern California, has been named the next senior editor of *The Accounting Review*.

DeFond's research spans a broad set of areas, including auditing, international accounting, earnings management, and a variety of topics in financial accounting and reporting. He is a recipient of the Notable Contribution to the Auditing Literature Award from the Auditing Section of the American Accounting Association and the Best Paper Award from the *Journal of Accounting & Economics*. He has published in a variety of journals, including *The Accounting Review*, *Journal of Accounting & Economics*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Review of Accounting Studies*, and *Auditing: A Journal of Practice & Theory*. He is also a current or past associate editor or editorial board member of several journals, including *The Accounting Review*, *Journal of Accounting & Economics*, *Journal of Accounting Research*, *Contemporary Accounting Research*, and *Auditing: A Journal of Practice & Theory*.



Professor DeFond has received numerous teaching awards and is a recipient of the University of Southern California's Mellon Award for Mentoring Faculty. He received his doctorate from the University of Washington and has a B.A. from San Francisco State University. Prior to receiving his Ph.D., he was an auditor at a Big 8 accounting firm and is a California CPA (inactive).

Professor DeFond will assume the duties of *TAR* senior editor in late spring 2014 when Professor John Harry Evans III completes his three-year term.



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Plan now to join us for the 2013 pilot programs at the Midwest and Northeast Region Meetings.

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- Hone your teaching skills through nationally sponsored Conference on Teaching and Learning in Accounting (CTLA) sessions:
 - How Could YOU Really Do It? Practicing with Dan Roam
 - Using Technology in the Classroom to Match Your Teaching Style
 - Best Practices for Moving Online
- Share and improve your research from the very earliest-stage ideas to articles in need of final polish before publication

Mark Your Calendar Today and Join the Discussion:

Midwest Region Meeting
October 17-19, 2013 • Oak Brook, IL
Theme: Finding Our Voice: Sharing Ideas and Solutions
Featuring sessions for Non-Tenure Track Faculty

Northeast Region Meeting
October 24-26, 2013 • Hartford, CT
Theme: Regulatory Change and Uncertainty
Featuring sessions for Two-Year College Faculty

Find out more today! Register at aaahq.org/meetings/default.cfm

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August 3-7, 2013

Annual Meeting and Conference
on Teaching and Learning in
Accounting
Anaheim, California

October 4-5, 2013

ABO Research Conference
San Diego, California

October 17-19, 2013

Midwest Region Meeting
Oak Brook, Illinois

October 24-26, 2013

Northeast Region Meeting
Hartford, Connecticut

November 2-3, 2013

Diversity Section Meeting
Atlanta, Georgia

January 8-11, 2014

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

January 10-11, 2014

FARS Midyear Conference
Houston, Texas

January 16-18, 2014

Auditing Section Midyear
Conference and Doctoral
Consortium
San Antonio, Texas

January 23-25, 2014

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

February 9-11, 2014

APLG/FSA Annual Seminar
San Antonio, Texas

February 19-22, 2014

International Accounting Section
Midyear Meeting
San Antonio, Texas

February 21-22, 2014

ATA Midyear Meeting and
Doctoral Consortium
San Antonio, Texas

March 12-15, 2014

Southwest Regional Meeting
Dallas, Texas

March 28-29, 2014

Conference of the Public Interest
Section
San Diego, California

March 28-29, 2014

Forensic and Investigative
Accounting Section Midyear Meeting
San Antonio, Texas

Upcoming Segment Meetings

Journal of Accounting and Public Policy Conference

University of Maryland's Robert H. Smith School of Business

May 29, 2014

"Accounting and Risk Management"

The Journal of Accounting and Public Policy (JAPP) is pleased to announce the third of its annual conferences rotating among the IE Business School, the London School of Economics and Political Science and the University of Maryland's Smith School of Business. The third conference will be held on May 29, 2014, at the University of Maryland's Robert H. Smith School of Business in College Park, Maryland (less than 10 miles from downtown Washington, DC, with easy Metro access). The third conference will be focused around the theme of Accounting and Risk Management. A special issue of JAPP will be published based on the papers and related discussions presented at the Conference.

Risk Management is best thought of as a process that consists of several phases, including identifying risks, determining methods for mitigating and transferring risks, and for controlling/responding to damages caused by risk not mitigated or transferred. The bursting of the dot com bubble, the accounting scandals at the turn of the century, and the recent financial crisis have heightened awareness of the importance of risk management and the role accounting plays in risk management.

Areas of interest for the third conference include, but are not limited to, the following themes and their relation to the risk management:

- Accounting for derivatives and risk management.
- Impact of IFRS on risk management.
- Earnings management and risk management.
- Financial reporting disclosure and risk management.
- Internal control systems and cybersecurity risk management.
- Impact of internal control systems on organizational risk.
- Accounting and Enterprise Risk Management (ERM).
- Operating leverage decisions as a means of managing organizational risk.
- The role of auditing as a risk management tool.

We welcome studies drawing on any research methodology. Papers submitted to the JAPP conference will be subject to a blind review process. Papers accepted for presentation at the conference will be considered for publication in a special theme issue of JAPP.

Papers for the 2014 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 November 18, 2013. Conference acceptance decisions will be made by February 1, 2014. Authors are encouraged to contact Martin P. Loeb, should there be any matter requiring clarification and guidance.



In Memorium...

Herbert Elmer Miller was born August 11, 1914, in DeWitt, Iowa. He died in Athens, Georgia, December 21, 2012, following a long illness. Herb received an A.B. in 1936 and an M.A. in 1937 from The University of Iowa and then received a Ph.D. in 1944 from the University of Minnesota. He served on the accounting faculties of Simpson College (1937-1938), the University of Minnesota (1938-1944), The University of Iowa (1945), the University of Michigan (1946-1961), and Michigan State University (1961-1970) prior to becoming a partner in Arthur Andersen & Co., where he proceeded to lead a movement to establish and gain accreditation for schools of accounting. In 1978, upon reaching the mandatory retirement age at the firm, he joined The University of Georgia as the first director of its J.M. Tull School of Accounting. He retired from the university in 1983. The school created an accounting chair in his name in 1988.

Herb wrote numerous articles in professional and academic journals but was known mainly for his textbooks. Beginning in 1951, he joined H.A. Finney as co-author of the three volumes of *Finney's Principles of Accounting* textbooks: introductory, intermediate, and advanced. It was, during the 1950s and the 1960s, the best-known and most widely used series of accounting principles textbooks in U.S. college and university accounting programs. He also edited three editions of *C.P.A. Review Manual* from 1951 to 1966 and in 1972 with George C. Mead.

He chaired the AAA's special committee to formulate a revision of its accounting principles statement in 1948. He served as the AAA's vice president in 1957 and president in 1965-1966. As president, he arranged with Prentice-Hall, Inc., the publisher of his textbooks, to publish the AAA's 50-year history at no cost to the Association. He was the last living member of the AICPA's Committee on Accounting Procedure, on which he served from 1956 to 1959, and he was also a member of the AICPA's Accounting Principles Board from 1959 to 1963.



In 1961-1962, he was national president of Beta Alpha Psi, and he served as president in 1981 of the Federation of Schools of Accountancy. He was a member of AICPA's Council in 1966-1969 and its Board of Directors in 1967-1970. Herb received the AAA's Outstanding Accounting Educator Award in 1977, Beta Alpha Psi's Accountant of the Year Award in 1978, and the AICPA's Gold Medal Award in 1981. In 1982, he was inducted into the Accounting Hall of Fame.

Herb was a passionate fan of auto racing and attended competitions all over the country. On July 1, 1938, he married Mary Lenore Snitkey, known to all as Lenore. She died June 11, 2011. They are survived by one daughter, Barbara Clemmons.

Herb, who was a doctoral supervisor and close personal friend of the writer, touched the lives of many of today's accounting academics. Never one to vaunt his achievements, he had a prodigious career as an educator, textbook author, standard setter, and leader of the accounting profession.

— Stephen A. Zeff

Walter G. Kell of Tampa, Florida (formerly of Ann Arbor, Michigan) died peacefully February 10, 2013, at the age of 91. Walt was born December 23, 1921, to Walter F. and Beatrice Iva Kell in Chicago, Illinois. He graduated from Kankakee High School in 1939. In April 1943, Walt was drafted into the Navy and, in September, was chosen for the V-12 program (an officer's training program that allowed him to go to school). As part of this program, he finished his freshman year at Notre Dame University and was sent to the University of Michigan in March 1944. Walt continued at the University of Michigan after his discharge from the Navy in 1945, receiving his B.B.A. in 1946 and M.B.A. in 1947. While at the University of Michigan, Walt lettered in basketball and baseball (1944-1946). In 1946, he married Dorothy Polk (deceased). In 1947, Walt received his Certified Public Accountant license in the state of Illinois and entered the doctoral program at the University of Illinois. He received his Ph.D. in accounting in 1952 and went on to serve on the faculty at Michigan State University and Syracuse University, where he later became chairman of the accounting department. In 1961, Walt returned to the University of Michigan as a visiting professor and became a full professor in 1962.

During his career, Walt was elected President of the American Accounting Association (1963); became a member of the Auditing Standards Advisory Council of the American Institute of Certified Public Accountants (1970); and was appointed to the Board of Directors of the Michigan Association of CPAs (1979-1985), receiving its Distinguished Service Award in 1986. Walt was also a member of the Board of Control of Intercollegiate Athletics (1969-1975) and a board member and secretary/treasurer of the M-Club during his time at the University of Michigan. Walt co-authored two textbooks and was a consulting editor and co-editor of *The Accountants Handbook*.

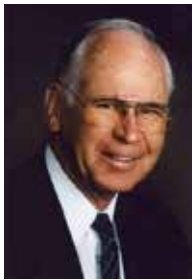
In 1976, Walt married Linda Kopec. He is survived by his loving and devoted wife of 37 years, Linda; his children, Linda, Gary, Gayanne, and Bill and their spouses; grandchildren, Shaunna, Rick, Ryan, Eli, and Maya; five great-grandchildren; sister-in-law and brother-in-law, Juanita and George; and numerous nieces, nephews, grand-nieces and grand nephews. Walt's parents and brother Bob preceded him in death.



Wilton Thomas Anderson, known by most as Andy, was born in Richland, Texas, November 29, 1916, and spent most of his early life in Cherokee, Oklahoma. He died in Oklahoma City November 15, 2012, after a long illness. He took a bachelor of science degree, majoring in economics, in 1938 from Northwestern State College (now Northwestern Oklahoma State University), a master of commercial education degree in 1942 from The University of Oklahoma, and a doctor of education degree in 1953 from the University of Colorado. He was on the accounting faculty at the University of Colorado from 1947 to 1957, eventually becoming associate professor. Beginning in 1957, he served as Director of Education for the American Institute of Certified Public Accountants, where he was in charge of the preparation and grading of the Uniform CPA Examination.

In 1960, he joined the accounting faculty at Oklahoma State University, where he was a full professor and head of the department, which later became the School of Accounting, until his retirement in 1982. He then spent the 1982-1983 academic year as head of the accounting department at the University of Hawaii at Manoa, where he played an integral role in setting up the School of Accountancy.

At Oklahoma State University, Andy was a stimulating presence, the leader of the accounting program, and a captivating lecturer to large student classes. He was unequalled in recruiting undergraduates to enter the public accounting profession and, in some cases, to pursue an academic career. He was very active in Beta Alpha Psi and was its National President in 1966-1967. The School of Accounting named an accounting chair, a graduate fellowship, and its Hall of Fame after him.



Andy played important roles in the American Accounting Association, serving as Vice President in 1965 and President in 1975-1976. In 1973, he was one of the two inaugural recipients of the Association's Outstanding Accounting Educator Award. In 1977, he served as the first President of the Federation of Schools of Accountancy, and in 1978 the Oklahoma Society of CPAs inducted him into its Accounting Hall of Fame. In addition to writing a number of articles, he co-authored a textbook, *Accounting: Basic Financial and Control Concepts*, with C.A. Moyer and Arthur R. Wyatt, published in 1965.

His wife Gwen, whom he married in December 1938, died at age 84 in March 2001. Andy is survived by his second wife Jacqueline Adair, daughter Lynn, son Thomas, three grandchildren, and four great-grandchildren.

— Stephen A. Zeff

Adolf Jan Henri Enthoven was born April 2, 1928, in Nijmegen, The Netherlands, and died March 15, 2013, in Richardson, Texas. He obtained a Ph.D. in *bedrijfseconomie* (business economics, which includes accounting) and economics in 1960 from the *Nederlandse Economische Hogeschool* (Netherlands School of Economics)—today the Erasmus University Rotterdam—studying under Nobel Laureate Jan Tinbergen. In 1953, he received a master of commerce degree from the University of Toronto, Canada, and in 1957 he took an advanced diploma from the Institute of Social Studies, The Hague. He came to the United States in 1953 and eventually became a naturalized citizen.

From 1957 to 1963, Adolf was employed in Europe with Coopers & Lybrand and then was a senior investment officer at the World Bank for three years. Thereafter, he held successive short-term academic posts at the Institute of Advanced Social Studies in The Hague, the University of Illinois, Harvard University, and The University of North Carolina. In 1976, he joined the faculty of The University of Texas at Dallas, where he remained as professor of accounting until the time of his death. In 2010, a distinguished professorship in his name was set up in The University of Texas at Dallas' Naveen Jindal School of Management, where he had built the accounting program and was director of its Center for International Accounting Development for many years.

As an intrepid student of accounting education, the accounting function in developing countries, and emerging economies around the world, Adolf wrote many books and articles on these themes. Among his signature books are *Accounting and Economic Development Policy* (1973), *Accounting Systems in Third World Economies* (1977), and *Accounting Education in Economic Development Management* (1981), all of which were published by Elsevier-North Holland. He was an adviser on accounting education to the World Bank and the U.S. Agency for International Development and to the Soros Foundation. Much of his research on behalf of world development bodies, as reflected in his books and articles, dealt with Africa, the Asia-Pacific region, and Russia. He contributed immensely to an understanding of the role of accounting in global economic development.

Adolf is survived by a sister, Suzanna (Suus) Lundberg-Enthoven, and a brother, Rudolf (Rudi) Enthoven, as well as by nephews and nieces.



— Stephen A. Zeff



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