

ACCOUNTING EDUCATION NEWS

The Newsletter of the American Accounting Association



Volume 39 Issue 1 • Co-Editors Kevin Stocks & Tracey E. Sutherland

2011 Winter Issue

2011 Annual Meeting Hotel Information

2011-2012 Slate of Nominees

Invitation to Volunteer for AAA Committees

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Association**

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Accounting

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Audited Financial Statements and Independent Auditor's Report for the fiscal year ended May 31, 2010 and August 31, 2009 are published in their entirety at <http://aaahq.org/about/financials/TOC.htm>.

A Time of Change with...

A Look to the Future



Kevin Stocks
AAA President

The new year marks the recent end of a semester and the beginning of a new school term. It marks the end of the holidays and a time for rethinking goals and aspirations. It is a time of change with a look to the future. What an exciting time it is for each of us personally as well as professionally.

There has been a great deal of recent activity by members of the American Accounting Association. Allow me to identify some of the activities happening and issues being addressed.

Meetings continue to be one of the most meaningful ways for our members to grow professionally, and this year's meeting season is in full swing. This fall the ABO Section held their midyear meeting in Denver, and the Northeast Region and the Midwest Region held meetings in Burlington, Vermont and Oak Brook, Illinois respectively. One special note is that this was the celebration of the 50th Anniversary for the Midwest Region. Attendance was strong at all of these meetings, reflecting the value provided.

This month the IS and MAS Sections met at the same time in Atlanta followed the next week by the Audit Section meeting in Tampa. Within the next several weeks many other Section meetings and the other five region meetings will be held. From prior experience I know of the tremendous level of effort devoted to organizing and running each of these meetings. All involved should be thanked for what they have done and continue to do to make these meetings of value. Looking forward, I am sure that anyone interested in helping with any of these meetings will find ample opportunities to get involved.

The process of planning and holding meetings at different locations around the country has for years involved Dee Strahan and her staff. The AAA has also outsourced a number of the functions needed in this process. Recently Gay Williams joined the AAA staff as Director, Meetings and Education. Gay will be attending some Section and Region meetings this spring. I hope you will join me in welcoming Gay to the AAA.

The Pathways Commission is continuing the effort to address the future of accounting and accounting education. The Commission website (pathwayscommission.org) has a list of questions to solicit input as well as a great deal of posted background materials. If you have not been to the website lately, I encourage you to do so and to respond to the questions being asked. Additionally, the Commission will be holding a public meeting on February 26, 2011, in Atlanta. They are requesting submissions for issue presentations that can be submitted through their website. We are all encouraged to submit, attend, and get involved.

The AAA is quite frequently asked to identify potential nominees from the accounting education field for various national and international positions. Most recently Mary Stone, former AAA President and Chair of the accounting program at The University of Alabama, was appointed to the Board of Trustees of the Financial Accounting Foundation. Congratulations to Mary and thanks for being willing to take on the responsibility associated with such an appointment. We look forward to many more accounting educators being involved in state, national, and international standard-setting positions.

We have probably all used the Hasselback directory of accounting educators at some point in our careers. Updating and extending the great work of Jim Hasselback, the AAA is now institutionalizing his contributions by developing and supporting online a new system to capture information about accounting departments and faculty and to make these directories available online. Department chairs of 4-year institutions have been asked to update department information and current efforts focus on

Cont'd on page 4

2011 Annual Meeting...

Save the Date!

On August 6-10, 2011, the American Accounting Association will hold its Annual Meeting in Denver, Colorado. The theme of the 2011 meeting is "Engage to Make a Difference." Be sure to check the AAA website often as new information about the Annual Meeting will be posted weekly at: <http://aaahq.org>. See page 5 for Annual Meeting hotel information.

A Look to the Future, cont'd.

individual faculty being asked to provide or verify their profile information. The goal is to have all of this available electronically later this spring, with a hard copy available from Pearson Publishing at the AAA meeting next August in Denver. A good description of this effort can be found at www.hasselback.org.

Soon to follow will be an online version of the Rhile directory for two-year accounting faculty, a project initiated by Joe Rhile of Lake Sumter Community College. Roland LaTulip is the AAA staff member coordinating our directory efforts. Please respond to his request to check your contact information to ensure an accurate and useful directory.

The AAA has a number of award committees—all of which are soliciting nominations from members. I express thanks to all who have participated in this process. Nominations for most of these awards are open through the end of January (see aaahq.org/awards.cfm), so if you have not done so, please consider submitting a nomination.

So much is going on, and there is so much to do. What a wonderful time to be involved in accounting education.

Invitation to Volunteer for Committees for 2011-2012

Greg Waymire, President-Elect, is seeking volunteers for AAA committee assignments for 2011-2012. If you are interested in serving on a committee or task force, please submit your information using the Volunteer Form at the following link from the AAA website: <http://aaahq.org/aaa/VolunteerForm/volunteer.cfm>.

In accordance with the Association's by-laws, all members in good standing are invited and encouraged to volunteer. Student ("associate") members may not serve on committees. To learn more about which Committees or Task Forces you might be interested in serving on, please visit <http://aaahq.org/about/directory2011/committees.htm>.

If you have any questions, please contact Barbara Gutierrez, Office Administrator, at barbara.gutierrez@aaahq.org. ■



FASB Accounting Standards Codification™ Professional View

AAA Academic Access

In August 2009 as part of its educational mission, the Financial Accounting Foundation (FAF), in a joint initiative with the American Accounting Association (AAA), began providing the online FASB Accounting Standards Codification™ Professional View to faculty and students in accounting programs. The program, Academic Accounting Access, has been very successful - providing access to 850 U.S. and 20 international academic institutions with 35,000 average monthly logins.

Becoming the official source of authoritative, nongovernmental U.S. generally accepted accounting principles (U.S. GAAP) in 2009, the Codification is the result of a major 5-year project involving the FASB; the Financial Accounting Foundation (FAF), the oversight and administrative body of the FASB; and their consultants, along with hundreds of stakeholders that contributed to its completion. The Codification does not change U.S. GAAP; rather, it reorganizes thousands of pronouncements issued by the FASB, the AICPA, and other standards-setting bodies into roughly 90 accounting topics, displaying all topics using a consistent structure. It also includes relevant Securities and Exchange Commission (SEC) guidance that follows the same topical structure in separate sections in the Codification.

The FASB and the FAF believe that understanding the Codification and how to use it is of critical importance to accounting professionals. It is also critical that accounting students learn how the Codification supports in-depth understanding of authoritative accounting literature. By their generous contribution of this content to the academic community many more students worldwide have access to this great resource.

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

Step 1: Enroll your Accounting Program for Academic Access.

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

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

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



DENVER 2011

ENGAGE TO MAKE A DIFFERENCE

American Accounting Association Annual Meeting

2011 Annual Meeting Hotel Information

The American Accounting Association's 2011 Annual Meeting will be held in the **Sheraton Denver Downtown Hotel** and the **Hyatt Regency Denver Hotel** in Denver, Colorado August 6-10. This year's meeting events will be split pretty evenly between these two lovely venues. Online reservation information is available at <http://aaahq.org/AM2011/hotel.cfm>.

To receive the special conference rate be sure to:

- Identify yourself as attending the American Accounting Association Annual Meeting
- Make your reservations by June 20, 2011

Sheraton Denver Downtown Hotel

1550 Court Place, Denver, Colorado, USA 80202

Toll-Free: 1-888-627-8405 Telephone: (303) 893-3333 Fax: (303) 626-2543

Group Rate: Single/Double: \$199

Online Reservations: <http://aaahq.org/AM2011/hotel.cfm>

Hyatt Regency Denver Hotel

650 15th Street, Denver, Colorado, USA 80202

Toll-Free: 1-888-421-1442 Telephone: (303) 436-1234 Fax: (303) 486-4450

Group Rate: Single/Double: \$205

Mountain View: \$230

Regency Club: \$255

Online Reservations: <http://aaahq.org/AM2011/hotel.cfm>

NOTE: A one-night deposit will be required in order to secure your reservation at either hotel. If reservation is made by credit card, your account will be charged at the time of reservation.

AAA Meeting Attendees with Limited Mobility

If you anticipate having limited mobility during your participation in the AAA Annual Meeting in Denver, it is very important that you notify the hotel when you make your reservations, and when you check into the hotel. Should there be an emergency that would require evacuation, hotel staff need to know that you would require assistance. This includes temporary mobility issues that might unexpectedly slow you down, such as an injury, use of crutches, etc. Please request instructions directly from the hotel about how to proceed in case of an emergency.

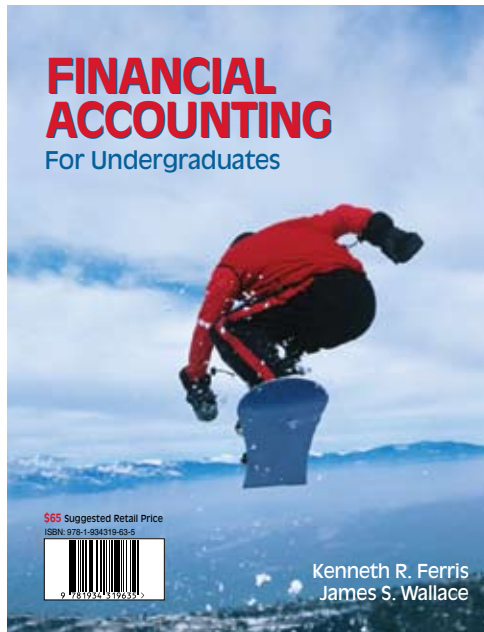
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- UC –Berkeley
- UCLA
- University of Arizona
- University of Colorado
- University of Florida
- University of Georgia
- University of Illinois
- University of Iowa
- University of Maryland
- University of Massachusetts
- University of Miami
- University of Michigan
- University of Minnesota
- University of Missouri
- University of North Carolina
- University of Pennsylvania
- University of Rochester
- University of South Carolina
- University of Texas
- University of Virginia
- University of Wisconsin
- USC
- Vanderbilt University
- Yale University

Slate for 2011–2012 Officers Selected by AAA Nominations Committee

The AAA is fortunate to have so many members involved in and committed to supporting the profession and discipline of accounting. The 2010–2011 Nominations Committee is chaired by Gary Previts, Case Western Reserve University. Committee members include: Sue Haka, Michigan State University; Nancy Bagranoff, University of Richmond; Brian Green, University of Michigan; Larry Crumbley, Louisiana State University; Leslie Eldenburg, University of Arizona; and Audrey Gramling, Kennesaw State University.

The following colleagues comprise the slate of officers selected by the Nominations Committee for terms beginning in 2011–2012:

Office Nominees:

President-Elect

Karen Pincus, University of Arkansas

Vice President–Undesignated

David Stout, Youngstown State University

Vice President–Professional Relations

Ken Bouyer, Ernst & Young LLP

Vice President–International

Recep Pekdemir, Istanbul University

Vice President–Finance Elect

Dale Flesher, University of Mississippi

Council Member-at-Large

C. Richard Baker, Adelphi University

Council Member-at-Large

Samuel Tiras, Louisiana State University

International Council Member-at-Large

Jagdish Pathak, University of Windsor

The AAA website and a future issue of *Accounting Education News* will include biographies and photos of the nominees, including any nominated by petition.

Terms

The President-Elect will serve on the Executive Committee for three years beginning at the Annual Meeting in August 2011. Vice President–International, Vice President–Professional Relations and Vice President–Undesignated serve for two years. Vice President–Finance Elect serves for one year in the elect role and then for two-year terms. New officers will begin their terms at the Annual Meeting in August 2011, in Denver, CO.

Balloting Process

The officer election will take place beginning on March 15, 2011 and will close April 13, 2011. Consistent with the AAA By-Laws, additional candidates for any of these positions may be nominated by petition signed by at least 100 members, submitted to the Executive Director at the international headquarters at 5717 Bessie Drive, Sarasota, FL 34233-2399, and received no later than January 28, 2011. Those so nominated must have agreed to serve if confirmed via contested election.

Nominations Committee

The Nominations Committee is made up of the three most recent Past Presidents willing and able to serve and four members elected by the Council. The four elected members need not be members of the Council and may not be current members of the Executive Committee. The Committee on Nominations is chaired by the most senior, in service, of the Past Presidents serving. The Nominations Committee nominates candidates for all of the elective offices of the Association and members at large of the Council. ■

New Award for 2011

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

The AAA/Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education Committee is currently accepting nominations for the 2011 AAA/Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education. Up to five awards will be awarded to third or fourth year PhD students conducting innovative research in any area of accounting.

To view the award criteria visit <http://aaahq.org/awards/GTDocDiss.htm>. Each winner will receive \$5,000 to be presented at the AAA Annual Meeting and the winners will be publicized in a full-page ad in the September issue of *The Accounting Review* for that given year.

Nominations should be submitted by January 31, 2011 to the Chair of the AAA/Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education Committee (Professor John Christensen) at jcn@sam.sdu.dk. Additional information can be found at <http://aaahq.org/awards.cfm>. ■

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

With just one username and password you can **access the AAACommons** and connect with your friends and colleagues or **sign on to the Member Services Center** and renew your dues or register for a meeting. This is just one of the many ways that your AAA membership can work for you.

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>!

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<http://aaapubs.org/>

Questions or Comments?
Please contact our Member Services Team at info@aaahq.org or 941-921-7747.

Accounting Doctoral Scholars Program Update

The ADS Program has awarded \$810,000 in scholarships to 27 first year accounting doctoral students in auditing and tax for the 2010-2011 academic year. The ADS Program seeks to address the severe shortage of doctoral faculty in auditing and tax and is funded primarily by commitments of \$17 million by 67 of the largest accounting firms, 47 State CPA Societies, and the AICPA. ADS Program Scholars receive \$30,000 per academic year for up to four years.

Michael Barnes	Oklahoma State University
Felicity Barton	Indiana University
Matthew Beck	University of Missouri
Jonathan Black	University of Colorado
Erik Boyle	University of Utah
William Brink	University of South Carolina
Anthony Bucaro	University of Illinois
Beth Collier-Vermeer	Drexel University
Keith Czerney	University of Illinois
Sean Dennis	University of Wisconsin-Madison
Elizabeth Emeigh	University of Kansas
Kathryn Enget	Virginia Tech
Joanna Garcia	Virginia Tech
Cass Hausserman	University of Wisconsin-Madison
Bradford Hepfer	University of Iowa
Margot Howard	University of North Carolina
Patrick Hurley	University of Wisconsin-Madison
Kathleen Leber	University of Pittsburgh
Elisa Lee	University of Massachusetts
Dongliang Lei	Baruch College-CUNY
Matthew Rogers	University of Alabama
Kelli Saunders	University of South Carolina
Timothy Seidel	University of Arkansas
Shane Stinson	Texas Tech
Neal Vandenberg	Temple University
Lauren Wasson	University of Arkansas
Alfred Yebba	Syracuse University

Congratulations to this class of ADS Program Scholars and to the participating universities enrolling these outstanding students.

Information about the highly competitive ADS Program, including application information for fall 2011 enrollment, can be found at <http://www.adsphd.org> or by sending an email to ADSprogram@aicpa.org.

Accounting Hall of Fame



The Hon. David M. Walker, former Comptroller General of the United States and President and CEO of the Peter G. Peterson Foundation, was inducted into The Accounting Hall of Fame on October 1, 2010. The induction took place at a conference held at The Ohio State University in Columbus, Ohio. J. Michael Cook, former CEO of Deloitte LLP and member of The Accounting Hall of Fame, presided at the induction.

For nearly two decades, Mr. Walker has been the leading voice for transparency and accountability in government. Currently, he is leading the Comeback America Initiative, a new non-profit organization that will promote fiscal responsibility and sustainability by engaging the public and assisting key policy makers on a non-partisan basis in order to achieve solutions to the fiscal imbalances facing the federal, state and local governments.

Honorees are selected by the Accounting Hall of Fame's international board of electors. Eighty-six influential and respected accountants from academe, accounting practice, government and business have been elected to the Accounting Hall of Fame since its establishment in 1950 at The Ohio State University's Fisher College of Business.

Pathways Commission Public Meeting

A joint project of the AAA and the American Institute of Certified Public Accountants (AICPA), the Pathways Commission is holding a public meeting in Atlanta, Georgia, on February 26, 2011 in the Marriott Gateway Atlanta Airport Hotel (within walking distance of Hartsfield International Airport). The meeting is open to the public, and registration information will be available online soon.

Your involvement is needed! The Commission's goal is to generate engagement with the broad community in the accounting education process, with priority on involving perspectives from across the "supply chain" of the path through education to practice. What should the educational pathways be for accounting?

For more details on Pathways, check out the Pathways Commission homepage on the AAA Commons at www.pathwayscommission.org.

Faculty Development Update

Editor, Bob Allen, University of Utah

Helping Students Learn by Experience

By Bob Allen

“Tell me and I’ll forget; show me and I may remember; involve me and I’ll understand.”
Chinese Proverb

What is Experiential Learning?

Experiential learning is learning that comes from doing. It results from making meaning from an individual’s personal experience. Aristotle said, “For the things we have to learn before we can do them, we learn by doing them.” Experiential educators facilitate the creation of experiences that will lead to student learning. These experiences are usually preceded by careful preparation and followed by opportunities for reflection.

Why should I consider incorporating Experiential Learning in the accounting curriculum?

There are at least three reasons to consider implementing experiential learning opportunities in the accounting curriculum.

First, work experience makes students more marketable. Experiential learning opportunities help students gain much-needed experience that they can talk about in their interviews for full-time positions.

Second, the experiences provided through hands-on learning can improve student learning. Some concepts are difficult to understand completely using didactic education. Hands-on experience can help students internalize concepts they are learning through traditional educational delivery methods.

Third, experiential learning opportunities can be enjoyable! Many students find experiential learning is a fun enhancement to the typical classroom experience. Positive comments from students suggest that experiential learning opportunities can

also help them make more informed career choices.

Three Examples of Experiential Learning

Some may wonder what kinds of experiential learning opportunities are possible for students in accounting. While there are many possibilities, the remainder of this article discusses three actual courses that provide students with experiential learning opportunities.

Fraud and Forensic Accounting, University of Utah

One course in the University of Utah’s MAcc program is Fraud Examination and Forensic Accounting developed by Professor Martha Eining, Director of the School of Accounting. Over the semester, students are involved in cases and projects that give them experience using a variety of fraud prevention tools. While the subjects discussed in class are popular among students, the course’s conclusion is what stands out most.

The “grand finale” of the course is a mock trial that puts students in the role of expert witness in a federal court case. The mock trial brings students together with professionals, where students are called to the witness stand to be examined and cross-examined by actual lawyers in the Federal Courthouse that is presided over by a Federal Judge.

To prepare for their day in court, student groups are introduced to a legal battle created from the experiences of Ray Strong and Todd Nielson of LECG, a company that provides independent expert testimony and analysis. Their experience is a key to making the case as realistic as possible. The groups produce an expert witness report, which becomes the basis for the testimony in the courtroom. Once the mock trial is complete, students receive feedback from the judge

and the attorneys on their performance compared with professional expectations.

The experience is unique for students in an accounting program. Dr. Eining said, “This is an opportunity that can’t be replicated in a typical classroom. The students look forward to this all semester and come away with a sense of the impact their words can have on a situation.” She continued, “One student team told me they had never written a paper where they had to worry over every word and detail.” One MAcc student said, “Rather than testing my knowledge, the trial preparation enhanced my knowledge of the judicial and tax system; plus it was fun to see everything come together at trial.”

Justice for Fraud Victims Project, Gonzaga University

Students in Gonzaga’s Master of Accountancy program are gaining experience in fraud investigation while helping the Spokane community through a new program called the Justice for Fraud Victims Project (JFVP).

The project is a partnership of law enforcement officials, Spokane County prosecutors, local Certified Fraud Examiners and Gonzaga students and faculty. Together, these groups help victims of financial fraud in cases where a full forensic accounting investigation would otherwise be too costly. Professor Sara Melendy was instrumental in developing the program and the course. Students enroll in a forensic accounting lab course at Gonzaga and they are assigned to investigate actual fraud cases referred from law enforcement. The students are supervised by faculty and mentors from the Spokane Chapter of the Association of Certified Fraud Examiners.

The course provides students with hands-on experience in forensic accounting. As one student described, “The best part is working on real-life situations and potentially helping

people who have been hurt by fraud.” Another student added, “I have enjoyed this project so much because it allows me to apply the accounting knowledge that I have gained over the past four years. I hope to incorporate the investigative aspect of fraud and forensic accounting into my career.”

Low Income Taxpayer Clinic, University of Utah

The University of Utah Low Income Taxpayer Clinic (UULITC) provides assistance to clients in tax disputes with the IRS. Professor Marlene Plumlee, founding director of the program, believes that the clinic provides the dual benefit of serving the community and helping students gain real-life experience in tax. In addition to helping clients solve their disputes with the IRS, the clinic provides a high-quality educational experience for its student participants. The tax work is performed by University of Utah MAcc students who are enrolled in a for-credit service learning course. The clinic operates with the assistance of a part-time staff person, faculty advisors, and a pro bono board of tax professionals who assist the students in their work. Through the experience students learn tax law and procedure, how to work with and educate tax clients, are able to work directly with the IRS on actual tax cases, and are able to conduct relevant tax research and apply it to solve clients’ tax issues.

Student feedback on the UULITC is consistently positive. One student remarked, “This was one of the best classes in the MAcc program. I liked that it was hands-on and allowed me to use my knowledge and skills to help clients.” Another student commented, “I have really enjoyed this course. I have learned a lot by practical application. The clinic provides real-life work which allowed me to learn on the job skills. There are always new issues and plenty of resources so I’m always learning something new.”

In Memorium

Alvin A. Arens **1935-2010**

Born on a farm near Marshall, Minnesota, Alvin A. Arens served in the U.S. Army for two years following graduation from high school. Al received his undergraduate accounting degree in 1960 from the University of Minnesota and worked in the profession four years for Ernst & Ernst and Boulay, Anderson, Waldo & Company before getting a PhD from Minnesota in 1970.

For a span of 38 years beginning in 1968, Al primarily taught auditing at Michigan State University, retiring in 2007. During that time Al invested in his family, colleagues, university, academic community, local community, and the profession. Al's blood truly ran green and loyalty to MSU was a passion. He traveled in an RV full of faculty to one away MSU football game each year and canoed down the Red Cedar River with colleagues to a home game. He was on the board of his local church, president of the local Kiwanis, and a Boy Scout leader.

However, primarily Al was an outstanding educator, revered by both undergraduate, masters and PhD students. At MSU he was awarded every teaching award offered by the department, college, and university, including MSU's highest award for faculty, the University Distinguished Faculty Award. Nationally, Al was recognized in 1978 through his selection as one of the first group of US auditing educators to hold a Price Waterhouse Auditing professorship. His co-authored auditing textbook, *Auditing: An Integrated Approach*, was first published in 1976. Thirty-four years later his textbook, in its 13th edition, is the most widely used auditing book in the world.

Al's impact on auditing has been far-reaching, both nationally and internationally. He was the 1993 AICPA Educator of the Year, 1990-91 President of the American Accounting Association, the academic member of the AICPA Auditing Standards Board from 1991-94, and a member of National Association of State Boards of Accountancy, among other awards and honors. He lectured internationally on auditing in China, Jakarta, Indonesia, Singapore, Bangkok, Thailand, Malaysia, Denmark, Norway, Taiwan, and the Netherlands. He was an educator, a scholar, philanthropist, and a gentleman who had a profound impact on auditing in the U.S. and around the globe.

Al is survived by his wife Irene, three children—Linda, John and Scott—and four grandchildren.

—Susan F. Haka, Michigan State University

Eldon S. Hendriksen **1917 - 2001**

Eldon S. Hendriksen was born on October 20, 1917 and, it was recently learned, died on February 10, 2001. He obtained three degrees from the University of California at Berkeley: B.S. (1941), M.B.A. (1947), and Ph.D. in economics (1957). His doctoral thesis, "Capital Expenditures in the Steel Industry, 1900 to 1953," was published in 1978 by Arno Press. He taught at Washington State University from 1955 to 1975 and then at Santa Clara University from 1980 to 1983, when he retired following his 65th birthday. In 1976, he was a Fulbright Lecturer at the University of Queensland, Australia. He was a CPA in California and Washington.

He is best known as author of the first American textbook entitled *Accounting Theory*, which was published in 1965 by Richard D. Irwin, Inc. Revised editions were published in 1970, 1977 and 1982, and in 1992 with coauthor Michael F. van Breda. It became the leading theory textbook, and in 1980 he received the AICPA/AAA Notable Contribution to the Literature Award for the third edition. In 1974, Dickenson Publishing put out his readings book with Bruce P. Budge, *Contemporary Accounting Theory*. In 1961, Washington State University Press published his research study, *Price-Level Adjustments of Financial Statements—An Evaluation and Case Study of Two Public Utility Firms*. In 1968-69, he was an Academic Vice President of the American Accounting Association, and from 1970 to 1972 he served as Editor of *The Accounting Review* and as a member of the AAA's Executive Committee.

—Stephen A. Zeff, Rice University

Call for Submissions

SPECIAL ISSUE OF ACCOUNTING FORUM

The *Accounting Forum* announces a special issue entitled "Social and Environmental Accounting and Reporting in Emerging and Less Developed Countries." The purpose of this special issue is to provide a forum to explore social and environmental accounting and reporting from the under researched context of emerging and less developed countries. **Submission Deadline: February 1, 2011.**

SOCIAL RESPONSIBILITY RESEARCH CONFERENCE

The Center for Leadership and Social Responsibility at the Milgard School of Business, University of Washington Tacoma is pleased to announce its second annual research conference on social responsibility. This year's conference will be held July 14-15, 2011 in Tacoma, Washington, USA. The theme for the conference is "Social Responsibility Perceptions and Reality." Scholars from multiple disciplines are invited to submit research papers or proposals to the conference. Both theoretical and empirical research is welcomed. Submissions should be made to clsr@uw.edu. For questions pertaining to the Call for Papers, please contact the Center's Academic Director, Dr. Jill Purdy at jpurdy@uw.edu or (253) 692-5635. **Submission Deadline: February 1, 2011.**

THE 1ST JOURNAL OF INTERNATIONAL ACCOUNTING RESEARCH CONFERENCE

This conference is organized to identify and examine challenges and opportunities arising from the adoption and implementation of IFRS for practitioners and academicians. Its ultimate goal is to deepen understanding and raise awareness of these challenges and opportunities through the sharing of original and rigorous research work that will provide practitioners and regulators with deeper insights. For questions and suggestions, please email to IAS.JIAR2011@gmail.com. **Submission Deadline: February 15, 2011.**

FINANCIAL REPORTING AND BUSINESS COMMUNICATION FIFTEENTH ANNUAL CONFERENCE

The fifteenth annual Financial Reporting and Business Communication Conference invites paper submissions on all aspects of financial reporting and business communication. Should you wish to have a paper considered for presentation, please email a 500 word abstract to Michaeljohn.jones@bristol.ac.uk and richard.slack@northumbria.ac.uk. Please indicate whether the paper is to be considered for the main conference or the PhD stream. Please visit <http://aaahq.org/calls/FinancialReportingAndBusinessCommunication2011.pdf> for more submission information. **Submission Deadline: March 1, 2011.**

REQUEST FOR PROPOSALS FOR ACADEMIC RESEARCH IN AUDITING

The Center for Audit Quality has issued a request for proposals for academic research in auditing. Proposals will be reviewed and grants awarded by the CAQ's Research Advisory Board. Grants will be announced on or about May 31, 2011. Electronic copies may be submitted by the deadline to: researchproposals@thecaq.org. For more information about this request for proposals, please visit <http://www.thecaq.org>.

Submission Deadline: March 1, 2011.

AICPA WOMEN'S INITIATIVES EXECUTIVE COMMITTEE CALL FOR PROPOSALS

The AICPA Women's Initiatives Executive Committee is seeking proposals for funding research in the area of womens' progress to leadership in the accounting profession. Two \$5,000 grants will be awarded to fund scholarly research projects. Eligibility: Faculty at U.S. colleges and universities. For more information about this request for proposals, please visit womensinitiatives@aicpa.org. **Submission Deadline: March 30, 2011.**

23RD ASIAN-PACIFIC CONFERENCE ON INTERNATIONAL ACCOUNTING ISSUES

The Twenty-Third Asian-Pacific Conference on International Accounting Issues will be held on October 16-19, 2011 in Beijing, China. The conference will provide an important forum for the interaction of different ideas and information between academicians and practitioners, in order to enhance the understanding of international accounting and business issues in various countries. For conference registration, hotel reservations, and general conference information, please visit www.apconference.org. **Submission Deadline: May 15, 2011.**

Staff Spotlight



“Hello. My name is Lisa Habblitz, and I am a bookaholic,” but more about that later...

Lisa was born in Malden, Massachusetts, and moved at a young age to Sarasota, Florida, when her father got a job teaching art at the Ringling College of Art and Design. Disliking any weather that dips below 70 degrees, Lisa has lived most of her life in sunny Florida. She received her B.A. degree in Humanities from New College of U.S.F. and spent one year abroad for graduate studies on a Rotary Scholarship in York, England, majoring in interdisciplinary Medieval literature, history, and art.

Lisa’s in-depth liberal art studies “prepared” her, of course, for a future working in circulation, marketing, and production for all types of publications—newspapers, popular and business trade magazines, and now, for the last four years at the AAA, in academic accounting journals. In addition to having managed the circulation for several Fort Myers’ weekly newspapers, Lisa has also worked in the circulation departments of Time Warner and Lebar-Friedman in their Tampa divisions.

After spending more than 15 years working on increasing new subscribers, improving the renewal percentage of current subscribers, and maintaining or increasing advertising rate bases, Lisa was intrigued by the opportunity to change directions and move back to Sarasota and work as a Publications Coordinator in the nonprofit environment of the AAA, where one actually deals directly with humans and not just with spreadsheets.

Now, back to Lisa’s addiction: she voraciously consumes an average of 70 books a year and also reads scores of newspapers and periodicals monthly. She loves all genres, except for mysteries, because she has an obsessive habit of reading the ends of books first! Her other favorite pastimes include watching movies and traveling. Her favorite food is anything that includes the three major food groups—sugar, salt, and fat. Her unfulfilled lifetime goal is to attain five feet in height. She is looking forward to deciding which national park or country to travel to in 2011. ■

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 AAA journal. 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 the Career Center at the 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. ■

A Few Words...

from the Executive Director



Tracey Sutherland
Executive Director

Happy 2011! I wish everyone the best as new opportunities present themselves in the coming year. I look forward to renewing acquaintances over the next few months at upcoming Section and Region meetings.

As many of you know the Governance Review Task Force (GRTF) chaired by Sue Haka, and made up of experienced

Section and Region leaders, had worked for the last year or so to review and suggest changes to the current AAA Bylaws. Sue presented their final recommendations to the Executive Committee at their November meeting. Both AAA Executive Committee and Council have voted to send the GRTF Bylaws amendments to the membership for a vote later this spring. Under our current Bylaws (see Section XIV. Amendment of the AAA Bylaws) the proposed Bylaws amendments are scheduled for a 90-day posting period before a ballot is put forward to members for a vote. In addition, an Amendment Petition, with the requisite number of 100 member signatures, has been put forward for an additional two Bylaws amendments that will also be part of the posting period, and included in the Bylaws revision ballot (per provisions of the Bylaws for petition amendments).

I encourage you to visit the AAACommons/Bylaws: Pre-Ballot Review at <http://commons.aaahq.org/hives/9f4a86a85a/summary>; there you will find information that includes supporting documents, FAQs, and a sample ballot. The green arrows on this page will take you to all previous discussions of this year-long process that has included conversations with Section and Region leaders, Council, and open Town Hall sessions during the Annual Meeting in San Francisco. In the right-hand column you will find the timeline summarizing the Governance Review Task Force process. Scrolling down the page you will find a document containing FAQs and the opportunity to post additional questions to be added to that list. If you have questions or comments you can make them here. Below the FAQs is a Sample of the Bylaws ballot. The ballot contains the GRTF Bylaws amendments, Amendment Petition #1, and Amendment Petition #2 – and members will be asked to vote on each of these three amendment recommendations. This document shows the Bylaws as they are now, the proposed Bylaws, and the rationale for change. The sample ballot is the last page of this document.

The written notice of Bylaws amendments 90-day posting period began on January 12, 2011 and voting will begin on April 11 and continue through May 11. Members eligible to vote will receive an email with information about how to cast their ballots. Ballots will be mailed with instructions to members that do not have email addresses in the AAA member database. Thanks to the many members that have been part of discussions about governance of the association over the last year!

I look forward to seeing you in the next few months at one of our meetings. Bookmark the AAA Meetings page for this spring's opportunities to get together: <http://aaahq.org/meetings/default.cfm>.

Best Regards,
Tracey

AAA Section Meetings

APLG/FSA Annual Seminar

February 13-15, 2011 Savannah, Georgia

ATA Midyear Meeting and JATA Conference

March 4-5, 2011 Washington, D.C.

Government and Nonprofit Section Midyear Meeting

March 18-19, 2011 Birmingham, Alabama

Forensic and Investigative Accounting Section Research Conference

March 25-26, 2011 New Orleans, Louisiana

Public Interest Section Meeting

April 1-2, 2011 Chicago, Illinois

Accounting, Behavior and Organizations Research Conference and Doctoral Consortium

October 6-8, 2011 Kansas City, Missouri

Diversity Section Meeting

November 4-6, 2011 Fort Lauderdale, Florida

AAA Region Meetings

Southwest Region/FBD Annual Meeting

March 9-12, 2011 Houston, Texas

Southeast Region Meeting

April 7-9, 2011 Destin, Florida

Mid-Atlantic Region Meeting

April 21-23, 2011 Baltimore, Maryland

Western Regional Meeting

April 28-30, 2011 Newport Beach, California

Ohio Region Meeting

May 12-14, 2011 Columbus-Dublin, Ohio

Midwest Region Meeting

October 13-15, 2011 Indianapolis, Indiana

Northeast Region Meeting

October 27-29, 2011 White Plains, New York



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