

Accounting Education News

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Brilliantly Disguised Opportunities

August 3-7, 2013 • Anaheim, California



The theme for the AAA Annual Meeting is “Brilliantly Disguised Opportunities”—focusing on understanding the challenges approaching on higher education’s horizon and seeing them as opportunities in disguise. How will massive online open courses (MOOCs) and the growing

global demand for education change our lives as teachers? How will disappearing print journals, open access models, and other advances in scholarly publishing change our lives as researchers? How will the increasing demand

for accountability and the related financial pressures on tuition levels, student loan debt, state tax support, and philanthropy change our colleges and universities? How can we help to invent a better future? Come to Anaheim and join in the discussion.

CTLA and Annual Meeting Special Sessions Call for Submissions

Conference on Teaching and Learning in Accounting (CTLA)

Submission deadline: April 1, 2013

This conference is designed for new and experienced faculty looking for opportunities to refine their teaching talents and perfect their craft in teaching accounting.

Emerging and Innovative Research Sessions

Submission deadline: April 1, 2013

These sessions are intended to highlight promising emerging and innovative research ideas. Authors will submit a short abstract of three to four pages that describes their work in progress or a planned session that will bring ideas currently outside accounting to the attention of accounting scholars.

Effective Learning Strategies Sessions (ELS)

Submission deadline: April 1, 2013

These sessions offer an interactive format for presenters to have an intimate forum for the exchange of ideas and resources that support learning in accounting.

18th Annual Ethics Research Symposium

Submission deadline: April 1, 2013

The Professionalism and Ethics Committee and Public Interest Section of the American Accounting Association invite submission of papers, cases, and panel session proposals for presentation at the 18th Annual Ethics Research Symposium to be held immediately preceding the concurrent meetings, Sunday, August 4, 2013. Contributions from members of all AAA Sections are invited.

Volunteers: All members are urged to consider volunteering to serve as reviewers, paper discussants, and session moderators. If you are submitting a paper or proposal for the 2013 Annual Meeting, please consider giving back to the community by volunteering to serve in one or more of these roles.



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>.

Join the Annual Meeting Host Program

Do you remember the first time you participated in the American Accounting Association Annual Meeting? Was it difficult to choose between all of the great sessions? Is there something you learned on that first trip that could benefit a new member?

Would you like to meet new people and help new members get everything they can out of their Annual Meeting experience?

If you have attended at least two recent Annual Meetings, we would like to encourage you join the Annual Meeting Host Program and help our new members navigate the meeting. This is a great way to give back to the accounting community in a fun and collaborative environment.

Please contact Deirdre Harris at deirdre@aaahq.org or 941.556.4119 if you are interested in being a mentor to a new member.

Sharpening Our Vision

The Board and Council have kicked off a new planning project to explore the implications of the many predictions that higher education will undergo significant disruptive and transformative changes during the next decade. The proposed planning activities for the 2012–2013 year are focused on extending our planning horizon to 10 years and “Sharpening Our Vision” by analyzing how emerging trends in global higher education might impact the American Accounting Association (AAA) and what capabilities the AAA must develop to be able to proactively respond to these trends.

This project will build on our past strategic initiatives. Since 2006, the AAA has undertaken strategic planning efforts with the intent to 1) recognize changes in technology, globalization, and demographics in the accounting academy, regulatory reform, and the implications of this changing environment for the broad accounting community; 2) identify the capabilities the AAA needs to develop to successfully meet the changing landscape; and 3) develop strategies, actions, and measures that must be implemented for the AAA to be successful.

Those efforts resulted the AAA’s strategic plan (most recently updated for the three-year horizon between 2010–2012), which specifies our vision to be “thought leaders in accounting” and our mission “to further the discipline and profession of accounting through education, research, and service.” We accomplish our mission through the following four elements:

- Expanding knowledge and idea development
- Promoting effective learning

- Informing and influencing policy and practice
- Advancing faculty careers

During the fall, the Board reflected upon our mission and vision and recognized that because of the thoughtful work done in the past, these continue to be core elements for our future. Therefore, this year’s project will adopt these and focus on identifying new initiatives for the AAA to pursue to be successful in the future. The teams will consider the impact of the following initiatives included in the 2010–2012 strategic plan:

- Membership growth and fulfillment
- AAACommons
- Strategic relationships
- Governance and structure
- Marketing and branding
- Business processes
- Finance

While some of these are likely to continue, the exciting part of this process will be the identification of new strategic initiatives to be undertaken in response to the dramatic changes on the horizon.

Process

The primary responsibility for strategic planning rests with the Board of Directors with input from the Council as a whole and other internal and external stakeholders. The current process began in May 2012 with a strategic planning retreat attended by the Board of Directors, the Chair and Chair-elect of Council, and experts invited to set the stage with an environmental scan for the challenges on the horizon for accounting higher education and practice. The Council continued this discussion at its November 2012 meeting.

After the November 2012 Council meeting, four task forces, representing the four mission elements listed above, were formed and are being facilitated by past AAA President Mike Diamond. Each task force was initially composed of four members from Council, and three individuals representing those “outside the tent” were subsequently asked to join each of these task forces. The charge for the task forces is to further analyze the environmental changes and emerging trends in higher education that specifically affect their assigned mission element; suggest potential, new strategic initiatives related to their mission element; and suggest related capabilities the AAA must develop to accomplish these initiatives. Input from the task forces will enable the Management Team and Board of Directors to develop a planning document for 2013–2023.

Throughout the spring, the task forces will meet periodically in person and via web conferencing to discuss the future of higher education scenarios and their possible impact on the AAA as they relate to each task force’s focus. The goal of the task forces is to develop and prioritize a set of suggested strategic initiatives that will enable the AAA to accomplish its mission over the next decade.

Each task force suggestion will be used as a major input into the board’s Sharpening Our Vision project. The discussion will culminate in August when the Board of Directors will be presenting the Sharpening Our Vision project at the AAA Annual Meeting. If you would like to learn about the predictions for the future and to join in the conversation, please go to <http://www.sharpeningourvision.org>.

2013–2014 Slate of Officers for the Board of Directors:

Get to Know Your Candidates

President-Elect

The role of the President-Elect is to participate on the Board of Directors, participate as a member of the management team, appoint new members to fill vacancies on AAA committees and task forces, and represent the AAA leadership at regional and section meetings as well as at meetings outside the AAA when asked to do so. The President-Elect shall serve for one year, then shall serve one year as President, followed by one year as Past President.

Once President, responsibilities focus on administering the affairs of the Association. The President chairs the Board of Directors and presides at the annual business meeting of the Association. Except for committee members appointed by the council and previously appointed to terms that have not yet expired, the President has authority to appoint members to committees and task forces and to remove members of committees and task forces (as described in detail in the AAA bylaws).

The Candidates

A. Rashad Abdel-khalik is the V.K. Zimmerman Professor of International Accounting and director of the V.K. Zimmerman Center for International Accounting, University of Illinois. He earned his Ph.D. from the University of Illinois. He has taught at Columbia University, Duke University, and the University of Florida and has published numerous articles in journals, including *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, and *Journal of Accounting, Auditing & Finance*. He has also

authored or coauthored several monographs and research studies.

A. Rashad currently serves as the editor of *The International Journal of Accounting* and was the founding editor of the *Journal of Accounting Literature*. He joined the AAA in 1973 and has served as **Director of Research** (1980–1982), **Senior Editor of *The Accounting Review*** (1990–1994), and **chaired**



or served as a member of several AAA committees. A. Rashad has presented at universities in 37 countries and chaired 27 dissertations and was a member of 16 others.

Christine Botosan is the George S. and Dolores Doré Eccles Presidential Endowed Chair in Ethical Financial Reporting and Associate Dean of Graduate Affairs at the David Eccles School of Business, The University of Utah. She earned her Ph.D. from the University of Michigan. She has published more than 20 articles in peer-reviewed journals, including *The Accounting Review*,

Contemporary Accounting Research, and *Accounting Horizons*. Christine is the recipient of several AAA awards for research excellence, including the Competitive Manuscript Award, the Notable Contributions to Accounting Literature Award, and the Accounting Horizons Best Paper Award.

Christine is currently serving on the AAA Board as **Director-Focusing on Intellectual Property** (2011–2013) and as the **Chair of the Publications Committee**, a **member of the Intellectual Property Task Force II**, and a **member of the Sharpening Our Vision Task Force**. She has served as **President and Treasurer of FARS** and has been a **member of the AAA Governance Review Task Force** (2009–2011) and the **Finance Committee** (2007–2008) and served on the **Financial Accounting Standards Committee** as a member (2002–2004), as chair (2004–2005), and, currently, as the Board of Directors liaison. Christine has 25 years' experience teaching financial accounting and has received five awards for teaching excellence.



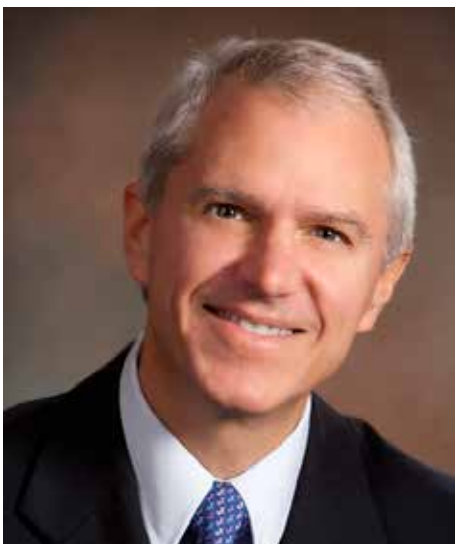
Vice President of Finance-Elect

The Vice President of Finance is responsible for supervising the financial management of the Association, under the general direction of the Board of Directors. The Vice President of Finance serves as Chair of the Finance Committee, assists the President-Elect in preparing the budget outlining the financial resources and requirements for the next fiscal year, and reports annually to the membership on the financial affairs of the Association.

The term for this position is three years. During the first year, an individual serves as the Vice President of Finance-Elect, supporting the Vice President of Finance in his or her final year on the board. In the second and third years, this individual assumes the role of the Vice President of Finance and Chair of the Finance Committee (as described in the AAA bylaws).

The Candidates

Stephen R. Moehrle is the Leadership Council Distinguished Scholar and Professor of Accounting at the University



of Missouri–St. Louis. He has won several academic awards, including the American Accounting Association’s Accounting Horizons Best Paper Award, the Indiana University Lieber Teaching Associate Award, the University

of Missouri–St. Louis Chancellor’s Award for Teaching Excellence, and the Missouri Society of CPAs Outstanding Educator Award. Steve has published articles in academic outlets, including *The Accounting Review*, *Accounting Horizons*, *Journal of Accounting and Public Policy*, *Accounting and the Public Interest*, *Research in Accounting Regulation*, and *Financial Analysts Journal*.

Steve currently serves on the **AAA Finance Committee** and has served on the **New Faculty Consortium Committee** (2011–2012) and presented at the 2008 **AAA Doctoral Consortium**. He also serves as the associate editor of *Research in Accounting Regulation* and as the academic member on the American Institute of Certified Public Accountants’ Financial Reporting Executive Committee.

James Young is the Crowe Horwath Professor and Chair of the Department of Accountancy



at Northern Illinois University. Jim received his Ph.D. from Michigan State University, and his dissertation received the PricewaterhouseCoopers/American Taxation Association Dissertation Award. He has published in a variety of journals, including the *National Tax Journal* and *The Journal of the American Taxation Association*. Jim is a CPA and worked for Price Waterhouse and Ernst & Ernst prior to beginning his academic career.

Jim is currently a member of the **AAA Council** representing the Accounting Programs Leadership Group and is a **Pathways Commissioner for the Implementation Phase**. He has been involved in a variety of AAA Sections, including the American Taxation Association, and he is the current Past President of APLG. He was named a Northern Illinois University Presidential Teaching Professor in 2007 and received the Illinois CPA Society Outstanding Educator Award in 2012 as well as several other outstanding teaching awards.

In implementing the bylaws changes approved by member vote in Spring 2011, the AAA now holds contested elections. Accordingly, at least two competing candidates for each position will be presented to the membership for a vote. New officers will serve on the Board of Directors for three years beginning at the Annual Meeting in August 2013 in Anaheim, CA. Before the election starts, we invite you to take a few minutes and get to know the candidates for office.

Director-Focusing on Intellectual Property

This Director will take responsibility for helping the Board deal with technological, economic, financial, organizational, and competitive issues related to intellectual property, which are important to our members who create intellectual property from their research and/or teaching and to the AAA as a whole. This complex area has been the subject of two AAA Intellectual Property Task Forces; this Director will serve on the Intellectual Property Task Force II. The person filling this role will ideally have knowledge or experience concerning library acquisition, aggregators, electronic publication, and/or digital rights issues. In addition, he or she should have the ability to assess financial and risk aspects of contracts dealing with intellectual property. This Director will serve a three-year term (as defined by the Board of Directors).

The Candidates

Martha M. Eining, David Eccles Professor, is the Director of Accounting Programs at The University of Utah and teaches information systems, fraud, and auditing. She received her Ph.D. in accounting and information systems from Oklahoma State University. Her research interests include professional skepticism, management fraud, and ethical issues in auditing and information systems. Martha has published in many journals, including *Contemporary Accounting Research*, *Auditing: A Journal of*

Practice & Theory, and the *Journal of Information Systems*. She was named the American Woman's Society



of CPAs Accounting Educator of the Year in 2012, Utah Accounting Educator of the Year, and has received The University of Utah teaching and service awards.

Martha is the current **Chair of the Intellectual Property Task Force II** and an **APLG Board member**, and she is a **Past President of the IS Section** (1996-1997). Martha's professional experience includes small-business consulting, auditing, and systems administration. She served as Grant Thornton LLP's first National Professor in Residence and a consultant to the Audit Research Group for KPMG Peat Marwick.

Robert Lipe is the KPMG Centennial Professor of Accounting at The University of Oklahoma. He holds a Ph.D. and M.B.A. from The University of Chicago. He received his bachelor's

degree in accounting from North Carolina State University. His primary teaching responsibilities include intermediate financial accounting, accounting theory for Master of Accountancy students, and doctoral seminars. He has also served as a research fellow at the Financial Accounting Standards Board and as an academic fellow at the Securities and Exchange Commission. Prior to joining The University of Oklahoma, Bob served as a faculty member at the University of Colorado and the University of Michigan.

Bob currently serves as a member of the **Intellectual Property Task Force II** and is the **Committee Chair for the FARS Best Dissertation Award**. He was **editor of Accounting Horizons** (2004-2006) and served on several



AAA committees, including the **Doctoral Consortium Committee** (2004-2005) and the **SEC Liaison Committee** (2005-2006).

Voting Process

The election will be conducted by online ballot (see exceptions), opening on Monday, March 4, 2013, and closing Tuesday, April 2, 2013, at 11:59 pm Eastern Daylight Time (EDT).

Regular and Life members of the Association are eligible to vote in this election.

Director-Focusing on Academic/Practitioner Interaction

This Director will take responsibility for helping the Board continuously improve its strategic relationships with practitioners and member bodies from all areas of the accounting profession and with regulatory bodies relevant to the accounting profession. These strategic relationships are important to our members who wish to keep their teaching and/or research up to date, and they also provide an opportunity for AAA thought leadership to contribute to the profession and/or the public interest. The person filling this role will ideally be either a career academic who has a recent significant history of relationships or experience within the accounting profession, broadly defined, or a recently retired practitioner who is now holding a nontenure-track faculty position. The Director-Focusing on Academic/Practitioner Interaction will serve a three-year term (as defined by the Board of Directors).

The Candidates

Shaun Budnik, partner, Deloitte LLP, is president of the Deloitte Foundation. She also leads Deloitte's university relations, an area that strategically leverages Deloitte's best services and resources with colleges and universities across the country. She is currently serving a three-year term on the Board of Directors of the AACSB and serves on its Audit and Nominating Committees and the Committee on Issues in Management Education. She previously served as partner-in-charge of Deloitte's assurance practice in Stamford, CT,

and as the National Director for the Retention and Advancement of Women. She received her B.B.A. in accounting from Loyola University (Chicago) and is a CPA.



Shaun is a member of the Auditing Section and currently serves on the **Trueblood Seminars Committee**. She has also served as **Vice President-Practice for the Auditing Section** (2008–2010). She currently serves on the Federated Schools of Accounting Board of Directors, is the Vice Chair of the Advisory Board for the Quinlan School of Business at Loyola University, and serves on the Tulane University Freeman School of Business Advisory Board.

D. Scott Showalter is Professor of Practice at North Carolina State University and teaches auditing, research, and sustainability. He received the Department of Accounting 2012 Graduate Teaching Award. Prior to joining NC State, Scott was a partner at KPMG; he retired after a 33-year career, which encompassed numerous leadership roles, including interfacing with

academics in conducting academic research. He received a B.S. from the University of Richmond and is a CPA.

Scott currently serves as a **Pathways Commissioner for the Implementation Phase** and as the Practice Liaison on the **Region Pilot Task Force**. He is also a member of the AAA's Auditing Section, the PCAOB, FASB, and AICPA. He has served as **AAA Vice President-Professional Relations** (2005–2007), as the **Auditing Section's Vice President-Practice** (2003–2004 and 2005–2006), **Vice President-Academic** (2010–2011), **President** (2011–2012), and is the current **Past President**. He served as a member of the **Region Strategic Task Force** (2011–2012) and a supply chain leader for the **Pathways Commission's** first phase. He is a recipient of the AAA's Outstanding Service Award. He



was a founding coeditor of *Current Issues in Auditing* and was an *ad hoc* reviewer for *The Accounting Review*, *Accounting Horizons*, *Accounting, Organizations and Society*, and the *Journal of Accounting Education*.

Student members are not eligible to vote for AAA Board of Directors positions.

Paper ballots will be mailed to members 1) without a valid email address, and 2) who have requested to be on the AAA "do not email" list.

If you have any questions, please contact Barbara Gutierrez, Senior Administrative Coordinator, at barbara.gutierrez@aaahq.org or 941.556.4117.

Accounting Doctoral Scholars Program Announces Its Fourth Class

The Accounting Doctoral Scholars (ADS) Program has selected 35 ADS Program Scholars, who began their doctoral programs in Fall 2012. 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 from 68 of the largest accounting firms, 48 state CPA societies, and the AICPA. ADS Program Scholars receive \$30,000 per academic year for up to four years. Congratulations to this class of ADS Program Scholars and to the participating universities enrolling these outstanding students.

Name	University	Area of Concentration
Jaehan Ahn	University of Oklahoma	Audit
Amber Alfano	University of Colorado	Tax
Kathleen Bakarich	Baruch-CUNY	Audit
Erik Beardsley	Texas A&M University	Tax
Heather Carrasco	University of Alabama	Audit
Shannon Chen	University of Texas	Tax
Jierong (Julia) Cheng	Rutgers University	Audit
Eric Condie	University of Wisconsin	Audit
Paul Demere	University of Illinois	Tax
Ashley Douglas	University of Arkansas	Audit
Ryan Dunn	University of Alabama	Audit
Anne Ehinger	University of Georgia	Tax
Pamela Engelberg	Temple University	Tax
Matthew Erickson	University of Arizona	Tax
Nicholas Hallman	University of Missouri	Audit
Michael Larsen	University of Kentucky	Audit
Christina Lewellen	Florida State University	Tax
Amy Madrack	Rutgers University	Audit
Michelle McAllister	Florida State University	Audit
Mary Kate Meehan	University of Massachusetts	Audit
Marc Neri	University of North Texas	Audit
Anne Podany	University of Missouri	Audit
Jaclyn Prentice	University of Arkansas	Audit
Michael Ricci	University of Georgia	Audit
Mark Sheldon	Virginia Tech University	Audit
Amy Sheneman	Indiana University	Audit
William Snyder	University of Illinois	Tax
Zhiyan (Jane) Song	University of Iowa	Tax
Nicholas Speers	Temple University	Audit
Brandon Szerwo	University of Washington	Audit
Amy Tegeler	University of Wisconsin	Audit
Edward Thomas	University of Florida	Audit
Brian Wenzel	Arizona State University	Tax
John (Dave) Witesman	Syracuse University	Tax
Yuepin (Daniel) Zhou	Emory University	Audit

In Memoriam...

The AAA mourns the recent loss of Wilton Thomas Anderson and Herbert Elmer Miller. Please join us in sending our condolences to the families of these longtime and influential members of the association. Log on to the Members page on the AAACommons at <http://commons.aaahq.org/pages/59e50586f5> to read the memorials for these and other influential leaders and members.

Invitation to Volunteer for Committees, 2013-2014

Mary Barth, President-Elect, and C. Richard Baker, Chair of the Council Committee on Awards Committees, are seeking volunteers for AAA committee assignments for 2013-2014.

Who can volunteer?

In accordance with the Association Bylaws posted at <http://aaahq.org/about/bylaws.htm>, Full and Life members in good standing are invited and encouraged to volunteer. Volunteers who are chosen to become committee or task force members are required to be Full members beginning September 1, 2013. Student members may not serve on committees. If you are not a qualified member of the AAA, please go to <http://aaahq.org/join.cfm> to join or update your membership status today.

How will I know if have been chosen?

Decisions about committee assignments begin in March and continue until all positions are filled. This process is expected to be completed on or about May 1, 2013. All volunteers will be notified by email of decisions made regarding committee assignments. The Committee and Task Force Directory will be posted on our website by August 1, 2013.

Interested in volunteering? Here's how:

Learn more about the AAA committees and task forces that could use your talents at <http://aaahq.org/about/directory2013/committees.htm>. Submit your information using the volunteer form at <http://aaahq.org/AAA/VolunteerForm/volunteer.cfm> by March 31, 2013. If you have any questions, please contact Barbara Gutierrez, Senior Administrative Coordinator, Member and Leader Services Team, at barbara.gutierrez@aaahq.org.



ANAHEIM 2013

BRILLIANTLY DISGUISED OPPORTUNITIES

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

The American Accounting Association Annual Meeting will be held in Anaheim, California, August 3-7, 2013, at the Hilton Anaheim and the Anaheim Marriott.

To receive the special conference rate, be sure to identify yourself as an attendee of the American Accounting Association Annual Meeting.

Make your reservations by June 18, 2013.

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

If you have limited mobility during your participation in the AAA Annual Meeting, 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, crutches, etc. Please request instructions directly from the hotel about how to proceed in case of an emergency.



Anaheim Marriott
700 W. Convention Way
Anaheim, CA
Toll-free: 1.800.228.9290
Telephone: 1.714.750.8000
Online: Coming soon!
Single/double: \$189

Hilton Anaheim
777 W. Convention Way
Anaheim, CA
Toll-free: 1.877.776.4932
Telephone: 1.714.750.4321
Online: Coming soon!
Standard single/double: \$189
Lanai single/double: \$219



Hotel Information

The Latest from the AAA Sections

CAQ and AAA Auditing Section Announce Access to Audit Personnel Program

The Center for Audit Quality (CAQ) and the Auditing Section of the American Accounting Association (AAA) announced a new program designed to facilitate accounting and auditing academics' ability to obtain access to audit firm personnel to participate in their research projects. The CAQ and the AAA Auditing Section established the program to generate research on issues that are relevant to audit practice while providing doctoral students and tenure-track professors with access to audit firm staff to complete data-collection protocols. (A full press release for this program can be accessed through the AAA Newsroom at aaahq.org/newsroom.cfm.)

A request for proposals (RFP) for the Access to Audit Personnel Program details the need for proposals submitted by doctoral students and tenure-track faculty. A committee of senior academics and audit practitioners will evaluate the proposals based on such factors as ability to address important research questions that are relevant to practice, contribution to academic literature, and methodological soundness. The RFP can also be accessed through the AAA Newsroom. Proposals may be submitted to AAA-AccessProgram@thecaq.org. The deadline for submitting a proposal is 5 pm, Monday, April 22, 2013.

APLG Strategic Plan Implementation Is Ramping Up

The Accounting Program and Leadership Group (APLG) introduced its new strategic plan to members at the AAA Annual Meeting in August. Please find the plan posted at aaahq.org/aplg. Since that time, the board of governors has developed a proposal for restructuring the governing board to align with the new strategic initiatives. The new board structure has been written and incorporated into a new set of bylaws that are currently being voted on by the membership. Assuming the new structure is approved, it will be implemented during the upcoming elections.

As part of an initiative to provide value for members who are unable to attend the annual APLG/FSA meeting, APLG hopes to sponsor sessions at each of the regional meetings this year. Watch your regional meeting program for offerings in your area.

Management Accounting Section News

The Management Accounting Section is pleased to announce that Professor Ken Merchant (USC) is this year's recipient of the Section's Lifetime Contribution Award. Professor Merchant is an expert in management accounting, management control systems, and corporate governance research and practice. He has published widely and has received numerous other awards, including three Notable Contributions to Research awards from the AAA. The Lifetime Contribution Award recognizes individuals, such as Professor Merchant, who have made significant contributions to management accounting education, research, and/or practice over a sustained period of time.

We are pleased to announce the number of issues of the *Journal of Management Accounting Research* will soon increase from one to two each year. In addition, we would like to announce that Professor Ranjani Krishnan (Michigan State University) is the incoming editor of *JMAR* and is accepting new submissions. Professor Krishnan has published widely and received several awards, including two Notable Contributions to Accounting Research awards, the MAS Greatest Impact on Practice Award, and the McLaughlin Prize for Research in Accounting Ethics. Professor Krishnan was previously an editor of *The Accounting Review* (2008-2011).

Teaching, Learning, and Curriculum Section News

TLC enjoys playing an ongoing part in regional meetings by not only hosting an ice cream break at each meeting, but also by sponsoring regional Best Teaching Paper Awards through the generous funding of the Ernst & Young Foundation. So think about submitting a paper to your regional meeting's TLC peer review process for consideration.

This year, TLC will be offering several webinars on a variety of topics. Members can earn CPE credit by attending a live webinar and answering the polling questions. Webinars will also be archived by AAA for viewing at a later time. TLC is now requesting proposals for these online, interactive webinars. Consider submitting your best teaching and learning practices or web technology session to David Cottrell (BYU) at cottrell@byu.edu. These webinars will be a great way to exchange ideas with accounting educators around the world!

The TLC Section will be hosting the 4th Annual WOW Event at this year's Annual Meeting in Anaheim, CA. We are in the planning stages for a home run of an event, complete with fun, food and beverage, CPE, and transportation. The affordable cost of \$60 per person is once again possible as a result of the generous sponsorship of KPMG. The WOW Event will be on the evening of Tuesday, August 6, at the Anaheim Angels Stadium. Come watch the Angels and Texas Rangers play and hear about the latest accounting and sports industry trends to take back to your classes. Watch for details as you register for the Annual Meeting.

We are happy to report the following individuals have agreed to serve as recommendation leaders for the Pathways Commission:

Recommendation Leaders #1

D. Scott Showalter, North Carolina State University
Jon S. Davis, University of Illinois at Urbana-Champaign

Recommendation Leaders #2

Dana Hermanson, Kenesaw State University
Terry Shevlin, University of California, Irvine

Recommendation Leaders #3

Jan R. Williams, The University of Tennessee
William W. Holder, University of Southern California

Recommendation Leaders #4

Gail Hoover King, Purdue University at Calumet
Jack E. Wilkerson, Jr., Wake Forest University

Recommendation Leaders #5

Ellen J. Glazerman, Ernst & Young Foundation and America's Director of University Relations
Mikel G. Tiller, Indiana University

Recommendation Leaders #6

Jim Young, Northern Illinois University
Sanjay Gupta, Michigan State University

The Pathways Commission: We Are Off and Running!

As we indicated in our last article, with the support of the representatives of the sponsoring organizations, we have adopted an organizational structure to implement the six Pathways Commission recommendations—the implementation structure was number seven. Under the adopted structure, there would be co-recommendation leaders (RLs) for each of the six recommendations (at left).

Throughout Fall 2012, we have been hard at work identifying a diverse group of individuals to cochair each of the six recommendations. On November 30 and December 1, we met with the 12 recommendation leaders and the sponsors' representatives from the AAA (Bruce Behn and Tracey Sutherland) and AICPA (George Krull and Randy Fletchall) in Atlanta to begin the work of the new Pathways Commission. After two days of meetings, the recommendation leaders were able to prioritize the action items under each of the recommendations and, since that time, have begun to create task forces to assist in advancing the action items. The goal of each task force is to begin systematically addressing the action items under each recommendation. In some cases, this requires creating a task force and having that task force address the action items that will, in turn, feed into a new task force to address subsequent action items. Each recommendation may begin with two or three tasks forces. At this writing, the recommendation leaders have either established their task forces or are finalizing them. As these task forces are established, the members and the charge of each task force will be posted on the AAACommons. By the time you read this, we will have presented the task forces and solicited feedback at the APLG meeting in San Diego. We will continue to present them at regional meetings throughout the spring.

While it is our hope that we will begin to see the fruits of these task forces over the next 12 months, we want to emphasize that we are on a journey and, to borrow a baseball analogy, we envision hitting a series of singles to score and are not relying on home runs. No doubt, we will welcome the home run, but steady and continuous progress is what we will need to make accounting a learned profession. As always, we welcome your thoughts and feedback.

—Bill Ezzell and Mark Higgins

Save the Date ... August 3-7, 2013

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



ANAHEIM 2013
BRILLIANTLY DISGUISED OPPORTUNITIES



Have You Visited the AAA Career Center?

Just a few member benefits of the Career Center:

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

Recent Career Center Events

Accounting Ph.D. Recruiting and Research Event: "The Miami Rookie Camp" • December 7-9, 2012 • Coral Gables, FL

In partnership with the American Accounting Association, the University of Miami hosted the third annual "Accounting Ph.D. Rookie Recruiting and Research Camp." The camp, which was cosponsored by the Deloitte Foundation, brought together accounting Ph.D. candidates, faculty from universities interested in interviewing Ph.D. candidates, and recruiters from private-sector firms. This year, 121 recruiters from 68 schools and 118 candidates attended the Rookie Camp.

FARS Midyear Meeting Recruiting Reception • January 10, 2013 • San Diego, CA

The Financial Accounting and Reporting Section (FARS), once again, held a recruiting event at its 2013 midyear meeting. The FARS Recruiting Reception brought 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.

Upcoming Career Center Events

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

The Career Center at the 2013 Annual Meeting is the AAA's biggest recruiting event, where 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, CA

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, sociable 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 materials, 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.

Current AAA members now have the option to sign into the Career Center free of charge. The Career Center is just one of the ways we're helping to advance the careers of our members year-round. Try it out today at <http://careercenter.aaahq.org>!

For more information: aaahq.org/AM2013/index.cfm

March 22-23, 2013

Joint Meeting of the Forensic and Investigative Accounting and Public Interest Sections and Doctoral/New Scholar Consortium
New Orleans, LA

April 4-6, 2013

Southeast Region Meeting
Nashville, TN

April 18-20, 2013

Mid-Atlantic Region Meeting
Parsippany, NJ

April 25-27, 2013

Western Region Meeting
San Francisco, CA

May 9-11, 2013

Ohio Region Meeting
Huron, OH

August 3, 2013

22nd Annual Strategic and Emerging Technologies Research Workshop
Anaheim, CA

August 3-4, 2013

Conference on Teaching and Learning in Accounting (CTLA)
Anaheim, CA

August 3-7, 2013

AAA Annual Meeting
Anaheim, CA

August 4, 2013

18th Annual Ethics Research Symposium
Anaheim, CA

October 4-5, 2013

ABO Research Conference
San Diego, CA

October 17-19, 2013

Midwest Region Meeting
Oak Brook, IL

October 24-26, 2013

Northeast Region Meeting
Hartford, CT

November 2-3, 2013

Diversity Section Meeting
Atlanta, GA

**Upcoming
Segment
Meetings**

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

- Be inspired by keynote speaker Dan Roam, author of *The Back of the Napkin*.
- 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:

Southeast Region Meeting
April 4-6, 2013 • Nashville, TN
Theme: We're Playing Your Song—
Harmonizing Two-Year and Four-Year
Programs
Featuring sessions for two-year college
faculty

Western Region Meeting
April 25-27, 2013 • San Francisco, CA
Theme: Sustainability of the Accounting
Profession: Changing Roles for
Education, Practice, and Research?
Featuring sessions for practitioners
interested in teaching

Midwest Region Meeting
October 17-19, 2013 • Oak Brook, IL
Theme: Finding Our Voice: Sharing Ideas
and Solutions
Featuring sessions for nontenure-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 or submit a
paper at aaahq.org/meetings/default.cfm.

Accounting Hall of Fame: Robert H. Herz Inducted

Robert H. Herz was inducted into the Accounting Hall of Fame August 6, 2012, in a brief ceremony at the American Accounting Annual Meeting in Washington, DC.

Mr. Herz served two terms as Chair of the Financial Accounting Standards Board from 2002 to 2010. Prior to joining the FASB, he was a senior partner with PricewaterhouseCoopers, serving as North American Theater Leader of Professional, Technical, Risk & Quality and a member of the firm's global and U.S. boards. He also served as a part-time member of the International Accounting Standards Board. Mr. Herz joined Price Waterhouse in 1974 upon graduation from the University of Manchester (UK). He has authored numerous publications on accounting, auditing, and business subjects, including *The Value Reporting Revolution: Moving Beyond the Earnings Game*.

The award was presented to Mr. Herz by his former partner at PricewaterhouseCoopers, Samuel A. Di Piazza, Jr. Eighty people attended the event, including representatives from the IASB, FASB, SEC, PCAOB, AICPA, PricewaterhouseCoopers, and other accounting firms, universities, and business organizations.

The Accounting Hall of Fame's international Board of Electors selects one or two honorees each year. Eighty-nine 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.

Accounting Hall of
Fame members
attending the 2012
induction ceremony:
(front row, left to right)
James J. Leisenring,
Robert H. Herz, James
Don Edwards, William H.
Beaver; (back row, left to
right) Gary John Previts,
Stephen A. Zeff, Dennis
R. Beresford, Thomas R.
Dyckman



AAA Academic Accounting Access to the FASB Accounting Standards Codification™ Professional View

The American Accounting Association is partnering with the FASB and FAF to provide access through accounting programs and departments to the Academic Accounting Access initiative and issuing authentication credentials for faculty and students through registered accounting programs.

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

Step 1: Enroll your accounting program for Academic Accounting Access.

Step 2: Pay the annual fee of \$150 for access to the 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 Accounting Access at
<http://aaahq.org/FASB/Access.cfm>.

Richard G. Brody Elected to ACFE Board of Regents

The Association of Certified Fraud Examiners (ACFE), the world's largest antifraud organization and premier provider of antifraud training and education, has announced that Richard G. Brody, Ph.D., CFE, CPA, has been elected to the ACFE Board of Regents. Dr. Brody is the Douglas Minge Brown Professor of Accounting at the University of New Mexico and a Daniels Fund Business Ethics Fellow. He is a prolific author and an expert on fraud and was honored as the ACFE's 2012 Educator of the Year. Dr. Brody and another newly elected regent, Bruce G. Dubinsky, M.S., CFE, CPA, begin two-year terms when they take office at the board's February 19-20, 2013, meeting at the ACFE headquarters in Austin, TX.

Elected by certified fraud examiners (CFEs) worldwide, members of the ACFE Board of Regents are responsible for setting membership standards that promote professionalism and ensure the future of fraud examination as a whole. They have authority over the admission of members, continuing professional education and ethics requirements, and all other matters necessary to maintain the high standards of the ACFE.

Dr. Brody earned his doctorate in accounting from Arizona State University and previously worked as a staff auditor for Deloitte Haskins + Sells, a cost analyst for Hewlett Packard, and a senior financial reporting analyst for Tandem Computers. He has authored or coauthored more than 80 refereed publications and has made more than 100 presentations at national and international conferences and seminars. He served on a panel—"It May Be Legal, but Is It Ethical?"—at the 23rd Annual ACFE Fraud Conference & Exhibition and has been on the Editorial Advisory Committee for *Fraud Magazine* since 2007. Dr. Brody serves as an expert witness and has experience in both civil and criminal cases. He has worked with the U.S. Secret Service, the U.S. Department of Justice, the New Mexico Attorney General's office, and the Second Judicial District Attorney's office in New Mexico.



JoMaC Special Issue Call for Papers: Impact of Corporate Governance Reforms on Management Control

This special issue of the *Journal of Management Control (JoMaC)* deals with corporate governance reforms and their impact on management control. The international standard setters, e.g., the European Commission (EC), discuss several reform measures to strengthen corporate governance quality. The reform discussion mainly focuses on the following:

- » Internal corporate governance
- » External corporate governance
- » External audit
- » Management & financial accounting

Your submission can be an empirical study (both quantitative or qualitative, e.g., case studies), a systematic literature review with at least some new theory-building (e.g., in the form of innovative propositions), or a methodological paper.

For more information, please visit aaahq.org/calls/2013JoMaC_Special%20Issue.pdf.

Don't Miss the 2013 Conference on Teaching and Learning in Accounting

Plan to join us for the 2013 Conference on Teaching and Learning in Accounting (CTLA) at the American Accounting Association Annual Meeting as, together, we do the following:

- Support and involve the community of accounting educators interested in sharing teaching ideas and resources
- Create networking opportunities for those with shared interests
- Explore ideas, issues, and solutions for supporting teachers and students of accounting
- Reenergize accounting faculty with new ideas and solutions for the classroom
- Earn 12 hours of continuing professional education (CPE) credit
- Attend Pathways Commission Recommendations and Next Step sessions

This year's keynote speaker is Andy Masters, award-winning author of *37 Keys to College Success* and *Life After College*. Mr. Masters has presented hundreds of informative and entertaining programs for faculty, staff, and students, and he will speak about how to engage and inspire today's generations of students in a presentation titled "How to Stress Yourself Out, Be Late for Everything, and Die Young."

When: August 3 (full day) and August 4 (morning) • **Where:** Anaheim Marriott Hotel

Registration: \$270, plus AAA membership dues • **Option:** Add on Annual Meeting registration, August 4-7

A weekend at CTLA will earn you 12 total hours of CPE credit. That's just \$22 per credit hour!

New to the Annual Meeting? Be sure to use your CTLA Insider's Guide to plan your time in Anaheim. In it, you'll find a complete listing of all teaching-oriented sessions that may be of interest to you at the Annual Meeting.

aaahq.org/AM2013/CTLAinfo.cfm





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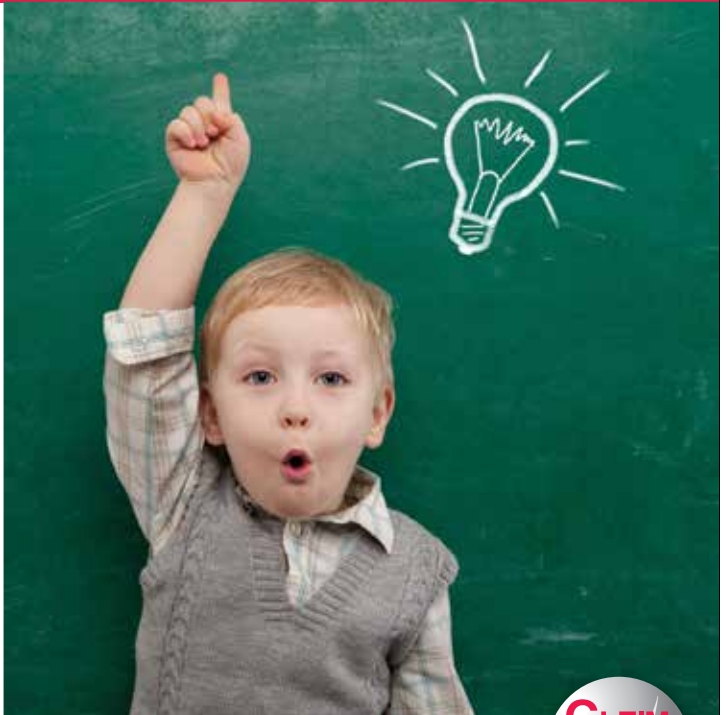
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