



Thought Leaders in  
Accounting

# Accounting Education News

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## Global Engagement & Perspectives

August 2-6, 2014 • Atlanta, Georgia

The theme for the 2014 Annual Meeting is “Global Engagement & Perspectives.” Globalization is today’s reality and a key feature of our future. Globalization affects all of accounting academe, regardless of where you live, work, and learn and regardless of what you teach or the type of scholarship you do. Continuing to become more global means embracing varied perspectives and having global impact and reach for our teaching, research, and service to the profession. The Plenary and follow-up sessions at the 2014 Annual Meeting will focus on making all of us more global so that we can be thought leaders in accounting. They will provide the backdrop for discussions throughout the meeting. The meeting will also emphasize engagement with our senior researchers and partners in practice and continue to include the Conference on Teaching and Learning in Accounting (CTLA). Please join us in Atlanta and participate in the conversation!



# CTLA and Annual Meeting Special Sessions Call for Submissions

## The Conference on Teaching and Learning in Accounting (CTLA)

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

## Effective Learning Strategies Sessions (ELS)

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

## Emerging and Innovative Research Sessions (EIRS)

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.

## 19th Annual Ethics Research Symposium

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 19th Annual Ethics Research Symposium to be held immediately preceding the concurrent meetings, Sunday, August 3, 2014. Contributions from members of all AAA Sections are invited.

## Faculty-Student Collaborations in Accounting – FASTCA-14

Encouraging exploration and discussion of collaborations between accounting faculty and undergraduate and masters students, this all-day conference-in-conference recognizes the importance of these collaborations to creating important learning experiences for students, attracting students to the accounting profession and the accounting academy, as well as connecting the community of faculty conducting collaborative research and teaching. The following are some examples of faculty-student collaborations:

- Research: Students and faculty working together on a research paper
- Teaching: Joint development of teaching materials by students and faculty
- Practice: Students and faculty working together to solve a real-world problem

The FASTCA-14 session will be held on Wednesday, August 6, 2014.

**Submission  
Deadline:  
April 7, 2014  
[http://aaahq.org/  
AM2014/call2014.cfm](http://aaahq.org/AM2014/call2014.cfm)**

## Become Part of the Annual Meeting Host Program

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

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

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

New to the AAA? Consider signing up to be matched with a host.

Learn more and sign up at <http://aaahq.org/AM2014/HostProgram.cfm>

Questions? Contact Pat Stein at [pat@aaahq.org](mailto:pat@aaahq.org) or 941-556-4102 if you are interested in being a mentor to a new member.

## Volunteer to Participate in the Annual Meeting

Even though the deadline to submit your paper or panel proposal for the Annual Meeting has passed, you can still get involved with the meeting by volunteering to serve as a **reviewer**, **paper discussant**, and **session moderator**. All AAA members are invited to serve in these roles, and the Program Advisory Committee strongly encourages all submitters to "give back" to the community by volunteering. Please visit [http://aaahq.org/AM2014/sub\\_volunteer.cfm](http://aaahq.org/AM2014/sub_volunteer.cfm) to join our volunteer pool.

# The Vision Model of Accounting

By Pete and Carolyn Wilson

The Pathways Vision Committee was chartered to create a vision to transform the first course in accounting to attract diverse, high-potential students. The driving idea was first impressions matter—wherever they happen: high school, college, or executive education. However, the Vision Model that evolved surpasses this goal: It's a robust framework for all accounting courses and has insights for emerging professionals.

The Vision Model embraces a broad range of perspectives, reflecting the Committee's diverse experiences:

- Sam Leno, former Chief Operating Officer and Chief Financial Officer at Boston Scientific, brought the lens of a corporate executive with a particular appreciation for the benefits an accounting mindset has for problem solving, strategic planning, and financial reporting.
- David Moss, a Director at Citicorp who was previously at J.P. Morgan and McKinsey, brought the lens of a sophisticated user.
- Leslie Knowlton, Managing Director at Deloitte, and Ellen Glazerman, Executive Director of the Ernst & Young Foundation and the Americas' Director of University Relations for EY, brought the public accounting lens with a particular appreciation for what it takes to succeed at a major accounting firm.
- Dan Roam, best-selling author on visual thinking, brought the lens of an artist and entrepreneur.
- On the academic side, Julie Smith David brought the systems lens; Lisa Koonce, the behavioral research lens; Mike Tiller, the lens of a self-described philosopher; Tracey Sutherland, the broader AAA membership lens; and we brought the information economics lens.

To establish a baseline, the Committee began by listing words people who have never had an accounting course would use to describe accounting. The resulting list, which aligns closely with lists audiences have provided at AAA forums, motivated a rather unflattering depiction of the public perception of accounting (on the left in the accompanying figure).

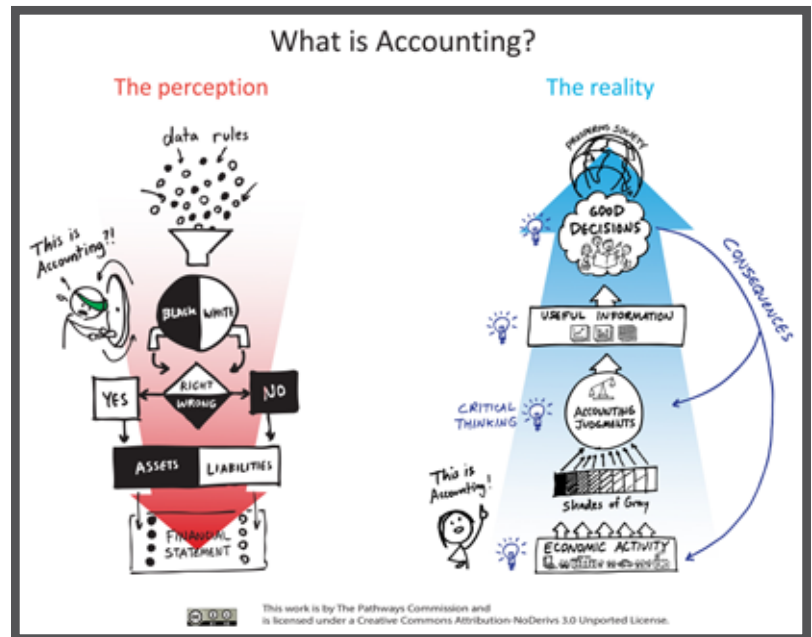
This public perception has harmful consequences for accounting education: Students, often on the advice of individuals who embrace the public perception, self-select into accounting careers with this limited perception, and it can constrain how they learn accounting (memorize vs. connect to the business activity) and how they view their roles as accountants early in their careers. Others self-select out of accounting and don't appreciate the rewards of an accounting career. This perception can have even greater consequences for the majority of students in the introductory course who don't become accountants: Because they see accounting as "black or white," they fail to appreciate how accounting can help them make better decisions in their jobs or as citizens influencing public policy.

To shift the perception of accounting to the reality, the Committee listed words we would use to describe accounting and the talents of individuals, including non-accountants, who have acquired a keen accounting mindset. This exercise inspired the Vision Model: The reality of accounting (on the right in the accompanying figure).

Three overarching features of the Model deserve special mention:

1. **Interdependent elements:** The arrows connecting the elements illustrate their interdependencies and, in particular, how they affect and are affected by each other. There is a circular flow of cause and effect, starting with economic activity affecting accounting judgments, which affect the usefulness of information, which affects users' decisions, which have consequences back on economic activity. This is the way most of us were taught accounting. But this interdependence means all of the arrows can be reversed: Everything affects everything. As drawn, the model emphasizes the supply of information from preparers to users. Reversing the arrows emphasizes the demand for information, starting at the top with users seeking information about economic activity to facilitate decisions.
2. **Simple, yet deep:** This demand-and-supply feature is one of many concepts from information economics that are lurking in the background and give the model a sturdy conceptual foundation. This is one of the ways the model's simplicity masks its depth, but this doesn't mean this depth is appropriate for an introductory course. Rather, the elements and their interdependencies can be introduced at the big-picture level in introductory courses and increasingly penetrated deeper and deeper in more advanced courses, including on-the-job training.
3. **Inclusive:** The model is inclusive in two ways. First, the scope of the economic activity and related decisions ranges from small entities, such as project development teams or individual contributors, to companies, not-for-profits, and governments. Second, it applies to all teaching areas, including financial, managerial, tax, auditing, systems, and not-for-profit accounting.

The Vision Model has the potential to transform accounting education for the betterment of society. We encourage you to work with us toward this end. Learn more and join the conversation at <http://commons.aaahq.org/hives/a943df3efc/summary>



# 2014-2015 Slate of Officers for the Board of Directors: Get to Know Your Candidates

**B**efore the election starts on February 20, we invite you to take a few minutes to get to know the candidates on the 2014 ballot who have been nominated for the following offices:

- President-Elect
- Vice President-Education
- Director-Focusing on International
- Director-Focusing on Membership

For each position on the ballot, the Board of Directors has provided guidance on the roles and responsibilities and key interests and capabilities for the position based on the Board's analysis of current projects, including ongoing Board positions and mission-related initiatives, which can be found at [http://aaahq.org/about/2014BOD\\_CallForNominations.pdf](http://aaahq.org/about/2014BOD_CallForNominations.pdf)

## President-Elect

**Bruce K. Behn** is Ergen Professor of Business, CBER Faculty Fellow, and Associate Dean for Graduate Programs and Executive Education at The University of Tennessee. Bruce has taught at Arizona State University and The University of Tennessee, where he previously served as Chair of the Department of Accounting and Information Management. Prior to obtaining his Ph.D. at Arizona State University, he gained international professional experience in Uithoorn, The Netherlands, as international financial coordinator for Allen-Bradley Europa B.V. and the controller for PTI Controls in Tecate, Mexico. He also has domestic professional experience with Allen-Bradley Company as controller and financial analyst and KPMG Peat Marwick as senior auditor. Bruce has published widely in peer-reviewed journals including *The Accounting Review*, *Accounting Horizons*, *Issues in Accounting Education*,



*Auditing: A Journal of Practice & Theory*, and *Contemporary Accounting Research*. He served as Associate Editor (2001-03) and Co-Editor (2003-04) of the *Journal of International Accounting Research*, as Associate Editor of *Issues in Accounting Education* (2001-04), and on the Editorial Board of several other peer-reviewed journals.

Bruce served as the first **Pathways Commission Chair** (2010-12) and currently serves as the **Sponsor's Representative to the Commission** (2012-present). He is a member of the **AAA's APLG, FARS, IAS, and TLC** Sections. He served on the **AAA Board of Directors as Vice President-Sections and Regions** (2008-10); on the **AAA Council** (2003-05); as **President** (2004-05) and **Treasurer** (2001-03) of **IAS**; and as a member of the **AAA's ABO, AIS, ATA, AUD, DIV, FIA, GIA, GNP, MAS, PI, and TYC** Sections. Bruce has served on the **Membership Advisory Committee** as a member (2007-08) and **Chair** (2005-07); as **Chair** of the **AAA/APLG Joint Doctoral Advocacy Task Force** (2008-09); on the **Accounting Education Committee** (2003-05), **Deloitte Wildman Award Committee** (1999-2000), **Environmental Scanning Task Force** (2007-08), **Governance Task Force** (2009-10), **Innovation in Accounting Education Award Committee** (2000-01), **Pathways Implementation Task Force** (2012-13), **Annual Meeting Program Advisory Committee** (2000-01), and **Strategy Management Team** (2008-10).

Bruce has 25 years' experience teaching and has received over 20 awards for teaching excellence. He is the recipient of the AAA Innovation in Accounting Education Award (1999), IAS Section's Outstanding Service Award (2008), and

Beta Alpha Psi's Business Information Professional of the Year (2012).

**Susan V. Crosson** is Senior Lecturer in the Goizueta Business School at Emory University. Susan served as Professor at Santa Fe College (Gainesville) and on the faculties of the University of Florida, Washington University, The University of Oklahoma, and Johnson County and Kansas City Community Colleges. She



serves on the Editorial Advisory and Review Board for *Accounting Horizons* (2013-14) and has been a member of the Editorial Advisory and Review

Board of *Issues in Accounting Education* (2010-12). Having published in *The Instructor Report* and the *NBEA Yearbook*, she is a co-author of ten textbooks in financial and managerial accounting. Susan is internationally recognized as a leading accounting educator because of her electronic teaching materials (particularly on YouTube where her work has generated more than 7 million views) and over 50 conference presentations.

Susan is currently **Chair** of the **Teaching, Learning and Curriculum** Section of the AAA (2013-15) and is serving her sixth year on the **AAA Council** (2000, 2002-04, 2011-14) and currently serves on the **Accounting Education Committee** and the **AAA Innovation in Accounting Education Award Committee**. She served on the **AAA Board of Directors as Vice President-Sections and Regions**

(2004–06) and was an architect and **Co-Chair** of the **AAA's Workshop for Accounting Practitioners Aspiring to Teach Accounting** (2007–08), the precursor to the **Conference on Teaching and Learning in Accounting (CTLA)**, on which she served as **Co-Chair** and **Chair** (2008–10 and 2012). She served as **TLC Section Vice Chair–Academic** (2010–12) and as **TYC Section Secretary** (1998–99), **Vice Chair** (1999–2000), and **Chair** (2000–01), and as a member of the **AAA's AIS** and **MAS** Sections. Susan was **Chair** of the **Membership Advisory Committee** (2002–04); **Team Leader** of the **Teaching and Learning Events Team** for the AAA's 2010 Annual Meeting; a member of the **Nominations Committee** (2011–12), **Annual Meeting Program Advisory Committee** (1999–2000), **Faculty Development Advisory Committee** (2000–01), **TYC Interaction Committee** (1997–2000); and **Supply Chain Leader** for the **Pathways Commission's** first phase (2010–12).

Susan has 35 years' teaching experience and earned her Master's of Science in Accounting from Texas Tech University. She has received many academic awards for excellence, including the AAA's Outstanding Service Award (2010), the McGuffey Award in Accounting/Business/Economics/Management for Principles of Accounting, Text and Academic Authors (2008), the TYC Section's Lifetime Achievement Award (2007), and College Educator of the Year (2004).

### Vice President–Education

**Timothy J. Fogarty** is Professor of Accountancy at the Weatherhead School of Management at Case Western Reserve University, where he previously served as Associate Dean of Faculty and Research and Chair. He earned his Ph.D. from The Pennsylvania State University and his J.D. and



M.B.A. from the State University of New York at Buffalo. Tim has published extensively in peer-reviewed journals, including *Auditing: A Journal of*

*Practice & Theory*, *Accounting Horizons*, *Issues in Accounting Education*, *Journal of Management Accounting Research*, and *Accounting, Organizations and Society*. He is incoming Editor of

*Accounting and the Public Interest* and served as a member of the Editorial Advisory and Review Board of numerous journals, including *Auditing: A Journal of Practice & Theory*, *Issues in Accounting Education*, *Behavioral Research in Accounting*, *Critical Perspectives on Accounting*, and *Accounting, Organizations and Society*.

Tim currently serves as the **Chair** of the **AAA/Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education Committee** and as a member of the **AAA's ABO**, **AUD**, **GIA**, **PI**, and **TLC** Sections. Tim has served on the **AAA Council** (1997–98, 1999–2001, and 2005–07); as **Chair** of the **ABO** Section (1999–2000); as the **Ohio Region's Historian** (1996–2010) and **President** (2006–07); as **President** of the **PI** Section (1997–98); as **Chair** of the **TLC** Section (2005–06); and as a member of the **AAA's APLG**, **ATA**, and **DIV** Sections. Tim served as **Chair** of the **Doctoral Consortium Committee** (2007–08) and **Membership Advisory Committee** (1996–97) and as a member of the **AAA/Deloitte Wildman Award Committee** (2005–06), the **Doctoral Fellowship Committee** (2000–01), the **Nominations and Ballot Committee Task Force** (2012–13), the **Nominations Committee** (2005–06 and 2007–08), the **Notable and Distinguished Contributions to Accounting Literature Award Screening Committee** (2009–10), the **Notable Contributions to Accounting Literature Award Selection Committee** (2009–11), and the **Professionalism and Ethics Committee** (2007–09).

Tim has over 30 years' experience teaching taxation, business law, and auditing and has been Doctoral Dissertation Advisor for more than a dozen Ph.D. students and served on the Doctoral Committees for several others. Tim has received a number of awards, including the Ohio Region's Best Paper Award (2003), the Ohio Accounting Educator of the Year (2004), and the Weatherhead School of Accounting Research Award (1999), and has been the recipient of the KPMG Peat Marwick Faculty Fellowship.

**Guido L. Geerts** is Professor of Accounting and EY Faculty Scholar at the Alfred Lerner College of Business and Economics, University of Delaware, where he previously served as Chair of the Department of Accounting and MIS. He earned his Ph.D. from the Free University of Brussels. Guido has published extensively in peer-reviewed journals including, among others, *Accounting Horizons*, *Journal*

*of Information Systems*, *Journal of Emerging Technologies in Accounting*, the *International Journal of Accounting Information Systems*, and the *IEEE Intelligence Systems*. Guido is an Associate Editor of the *Journal of Information Systems*; is incoming Associate Editor of the *International*



*Journal of Accounting Information Systems*; serves on the Editorial Board of the *Journal of Emerging Technologies in Accounting and AIS Educator*

*Journal*; and has served on the Editorial Board of *Issues in Accounting Education*, *Enterprise Information Systems*, and *Journal of Information Systems*.

Guido is currently serving his second year as leader of the **Education, Workshops and Symposia Team** of the **Annual Meeting Program Advisory Committee** with which he conceived the new Faculty-Student Collaborations in Accounting (FASTCA-13), an all-day conference-in-conference within the AAA Annual Meeting encouraging and recognizing collaboration projects between accounting faculty and students (returning to the 2014 Annual Meeting). He is also serving on the **Pathways Commission II** as a **Task Force Chair**. Guido served as **instructor** of the **AAA's** weeklong **"REA Bootcamp"** for Accounting Information Systems instructors (2002–06 and 2012). He served as a member of the **AAA Council** (2008–10) and as **SET** Section **President** (2009–10), **SET Secretary/Treasurer** (2006–07), and **Vice President/President-Elect** (2007–09). Guido is involved in the **AAA's SET**, **IS**, and **TLC** Sections; has been a member of the **AAA's APLG** and **MAS** Sections; and served as **Group Leader** of the **AAA's New Faculty Consortium** (2004, 2005).

Guido has 27 years' teaching experience and previously taught at Michigan State University and the Free University Brussels. He received several awards for teaching excellence, including the Outstanding Teacher Award from the Alfred Lerner College of Business & Economics (2013), the IS Section's Outstanding Research Paper (2006) and Best Education Paper (2008), and the SET Section's Distinguished Service Award (2010) and Outstanding Contribution to Research Award (2012).

## Director-Focusing on International

**Gary C. Biddle** is the PCCW Professor and Chair of Accounting at The University of Hong Kong. He also teaches at Columbia Business School, London Business School, and Fudan University. Gary earned his Ph.D. and M.B.A. from The University of Chicago,



where he also served as a professor. He has served as Dean of the Faculty of Business and Economics of The University of Hong Kong; as Council

Member, Court Member, Senate Member, and Department Head and Associate Dean of the School of Business and Management at The Hong Kong University of Science and Technology; as a professor at the University of Washington; and as a visiting professor at the China Europe International Business School, the University of Glasgow, and the IMD Business School in Switzerland.

Gary's research focuses on financial accounting and economic forecasting on topics that include value creation, valuation, corporate governance, and performance metrics. He has published extensively in peer-reviewed journals, including *The Accounting Review*, *Accounting Horizons*, *Auditing: A Journal of Practice & Theory*, *Journal of Accounting & Economics*, *Management Science*, *Journal of Applied Corporate Finance*, *Journal of Accounting Literature*, *Journal of International Business Studies*, and *Journal of Accounting Research*. He serves on the Editorial Board of *Contemporary Accounting Research* and the Financial Reporting Review Panel of the Financial Reporting Council of the Hong Kong Special Administrative Region.

Gary has been involved in a variety of AAA Sections, including current membership in **FARS** and **IAS**, and has served on the **International Accounting Research Committee**

(1998-99) and the **Notable and Distinguished Contributions to Accounting Literature Award Screening Committee** (2006-07). Gary was awarded the FARS Section's Best Paper Award (1999).

Gary is the recipient of more than 20 teaching awards and has 33 years of teaching experience. He serves as Independent Non-Executive Director and Audit Committee Chair of leading listed companies including Kingdee International and Shui On Land Limited. He is past President and co-founding Council Member of the Hong Kong Academic Accounting Association.

**Andrew M. Lymer** is Deputy Head (Associate Dean) and Professor of Accounting and Taxation at the Birmingham Business School at the University of Birmingham, U.K., where he previously served as Interim Head (Dean), and Head of the Department of Accounting and Finance. His research degree is an M.Phil. degree in Expert Systems Applications in Personal Financial Planning and



Taxation from the University of Wales. Andy has held visiting positions at Texas Tech University; the University of New South Wales; The University of Melbourne; The University

of Sydney; Curtin University; and elsewhere in Asia, Europe, Central America, Africa, and the United States. He led the Tax Development Program of HM Treasury (2008-11).

Andy has published extensively in peer-reviewed journals, including *European Accounting Review*, *Accounting and Finance*, *Issues in Accounting Education*, *Journal of Emerging Technologies in Accounting*, *British Accounting Review*, *Journal of Information Systems*, *International Journal of Auditing*, *Journal of Applied Accounting Research*, *Australian Accounting Review*, *British Tax Review*, *IRS Research Bulletin*, *Intelligent Systems in Accounting, Finance and Management*, *Critical Perspectives on Accounting*, *Accounting Education:*

*An International Journal*, and *Pacific Accounting Review*. He is serving his 15th year as Senior Editor of the bi-weekly *Double Entries* newsletter and is the author of a key taxation textbook in the U.K. (20th annual edition). He is a member of the Editorial Review Boards of *Journal of Accounting Education*, *Meditari Accountancy Research*, *International Journal of Accounting Information Systems*, and the *International Journal of Digital Accounting Research* and is a Steering Group Member of the Tax Research Network. He previously served as Assistant Editor of the *Journal of Emerging Technologies in Accounting* and as an Editorial Board member of *Issues in Accounting Education* and the *European Accounting Review*.

Andy has served on the **AAA Council** (2005-06) and as a member on the **AAA Commons Project** (2007-08), the **Globalization Initiatives Committee** (1998-99), the **Intellectual Property and Structure Task Force I** (2006-07), the **Intellectual Property Task Force II** (2010-11), the **IT Interaction Committee** (2000-01), the **Webmasters Committee** (2006-07), and the **Annual Meeting Program Advisory Committee** (2009-10). He is a member of the **AAA's SET, ATA**, and **AIS** Sections and served as **President** of the **SET** (2005-06) and as a member of the **AAA's APLG, AUD, IAS**, and **MAS** Sections.

Andy has 20 years' experience teaching and has supervised six Ph.D. students and seven M.Sc. research students. He received the AAA's SET Section's Outstanding Researcher of the Year (2003-04).

## Director-Focusing on Membership

**Mark C. Dawkins** is Associate Dean for Academic Programs and Associate Professor of Accounting at the Terry College of Business at The University of Georgia where he has served for 20 years. He currently serves on the Terry College Strategic Task Force Committee, the Executive Committee, and the Operational Committee and previously served as Director of Diversity Relations. He earned his Ph.D. from Florida State University and his M.A. and M.B.A. from the University of Florida. Mark has also served on the faculties of Florida Agricultural and



Mechanical University and Florida State University. He has published across a number of peer-reviewed journals, including

the *Journal of Business Finance & Accounting*, *Academy of Accounting and Financial Studies Journal*, the *Journal of Financial and Quantitative Analysis*, the *Journal of Accounting, Auditing & Finance*, *Sociological Inquiry*, *Journal of Banking and Finance*, and *The Journal of Finance*. He has served as *ad hoc* reviewer for *The Accounting Review*, *Issues in Accounting Education*, *The Journal of the American Taxation Association*, and *Review of Law & Economics*, among others.

Mark has served on the **AAA Council** (2007-08 and 2010-12), the **Notable Contributions to Accounting Literature Award Screening Committee** (2010-11), the **Competitive Manuscript Award Committee** (2007-08), and the **APLG/AAA Advocacy Committee** (2009-10). He is currently a member of the **AAA Diversity Section**, having previously served as its **Vice President** (2007-08) and **President** (2008-09). Mark has presented at over 50 meetings and conferences.

Mark has 19 years of teaching experience and is the recipient of the AAA's Diversity Section Service Award (2007), Best Paper Award (2011), Excellence in Service Award (2013), and the Southeast Region Best Paper Award (2013). He was a Deloitte Teaching Fellow (2006-12) and has received several awards for teaching excellence, received the Georgia Society of CPAs Accounting Educator of the Year (2006), and was an inaugural recipient of the nationwide EY Inclusive Excellence Award for Accounting and Business School faculty.

**Marc A. Rubin** is the PricewaterhouseCoopers Professor and Chair of Accountancy at Miami University of Ohio, where he has served for 24 years. He earned his Ph.D. from The University of Texas at Austin and his M.A.S. from the University of Illinois at Urbana-Champaign. Prior to Miami University, Marc taught at The

University of North Carolina at Chapel Hill. He has published extensively in peer-reviewed journals, including *The Accounting Review*; *Issues in Accounting Education*; *Journal of Accounting and Public Policy*; *Journal of Public Budgeting, Accounting, and Financial Management*; *Government Accountants Journal*; *School Business Affairs*; and *Research in Governmental and Nonprofit Accounting*. He has also authored three monographs, including one for the Government Accounting Standards Board, and currently serves on the Editorial Board of *Issues in Accounting Education* and the *Journal of Public Budgeting, Accounting & Financial Management* and has editorial board experience with the *Journal of Excellence in College Teaching*.

Marc served on the **AAA Council** (1999-2000), the **Membership Advisory Committee** as a member (1998-99) and as **Chair** (2011-13), the **Accounting Education Committee** (2000-02 and 2009-12), the **AAA/APLG Doctoral Advocacy Task Force**



(2008-09), and the **Accounting Accreditation Committee** (2002-03); as a member of the **Notable Contributions to Accounting Literature Award Selection Committee** for four years and as **Chair** (2009-10), the **Outstanding Accounting Educator Award Committee** (2004-06), the **Annual Meeting Program Advisory Committee** as **Co-Chair Elect** (2011-12) and as **Co-Chair** (2012-13); and on the **Finance Committee** (2010-13). Marc is currently serving his second year as **Secretary** of the **APLG Section**; is a member of the **AAA's FARS, GNP, and TLC Sections**; and has been a member of **DIV**. He served as the **GNP Section's Secretary/Treasurer** (1997-98), **President-Elect** (1998-99), **President** (1999-2000), and **Vice President and Director of Education and Research** (2008-13), and as a **Board Member-Academic** for **APLG** (2010-12).

Marc has 30 years of teaching experience and has been awarded numerous faculty fellowships, research grants, and awards for excellence in teaching.

# Voting Process

The election will be conducted by online ballot (see exceptions), opening on Thursday, February 20, 2014, and closing Friday, March 21, 2014, at 11:59 pm EDT.

Regular and Life members of the Association are eligible to vote in this election. 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](mailto:barbara.gutierrez@aaahq.org) or 941-556-4117.

## First Wave of Accounting Doctoral Scholars Graduates Join Faculties Across the U.S.

The AICPA is pleased to announce the first wave of graduates from the Accounting Doctoral Scholars (ADS) Program. The ADS Program was designed to address the nationwide shortage of accounting faculty and has supported more than 110 audit and tax practitioners with recent public accounting experience in accounting Ph.D. programs. The 12 newly minted Ph.D.s, who represent the first wave of ADS Program graduates, are currently teaching college courses on campuses throughout the United States.

Having the first Accounting Doctoral Scholars begin teaching undergraduates is a real milestone for both the program and the profession as a whole. While there is still more work to be done, we are confident that the ADS Program will ultimately fulfill its mission of helping secure the future of the profession by incrementally increasing the current number of accounting faculty who hold Ph.D.s.

The ADS Program, which is currently in the fifth year of its eight-year lifespan, selected its first group of students to fund in 2008. While no longer selecting new candidates, the program represents a significant monetary commitment to accounting education by the accounting profession. A total of \$17 million in funding was provided by over 120 sponsors, including accounting firms, state CPA societies, the AICPA, and others. When the program was created, over 43 percent of current accounting faculty members at U.S. colleges and universities were 55 or older, underscoring the need to act quickly.

The ADS Program has added a substantial number of experienced CPAs to the current Ph.D. pool, which ultimately means more CPAs in the classroom preparing the CPAs of tomorrow to enter the profession. These Ph.D.s will help address the capacity issues of accounting enrollments at colleges and universities across the United States and strengthen an already robust pipeline of accounting students at the undergraduate and graduate level.

"I greatly appreciate the opportunity provided by the ADS Program. During my career in public accounting, I thought about pursuing a Ph.D. multiple times. However, it was the ADS Program that allowed me to put this desire into action while giving me access to valuable resources," says Matthew Erikson, The University of Arizona Ph.D. candidate and ADS Scholar.

To provide the fullest understanding of what to expect in a doctoral program, as well as a career as an accounting professor, the vast majority of both Accounting Doctoral Scholars and participating universities attended an orientation conference.

"The ADS conference provided me with unprecedented exposure to universities working to match with candidates. This is the exact structure I needed to make this important decision. Without ADS, I would not be pursuing my Ph.D.," says Mark Sheldon, Virginia Polytechnic Institute and State University Ph.D. candidate and ADS Scholar.

All 12 ADS Scholars who have completed the program to date have obtained faculty positions on college campuses. Upon starting their new careers, they have relied heavily on the support networks they developed during their time in the ADS Program.

"I cannot say enough about the opportunities the ADS Program has afforded me. In my first year of teaching, I have relied extensively on the relationships I formed during my time as an ADS student to assist me in transitioning into my new role as an assistant accounting professor," says Denise Hanes, Ph.D., CPA, Assistant Accounting Professor at Villanova University. "In particular, my fellow ADS scholars have been invaluable resources on a daily basis, discussing new questions and challenges that arise. Beyond my peers, numerous professionals I encountered during the ADS Program have generously donated their time over these first few months to the benefit of both me and my students."

More information about the Accounting Doctoral Scholars Program is available online at <http://www.adsphd.org/>  
—Steve Matzke, AICPA

## New Publishing Opportunity

### Call for Proposals: *Studies in Accounting Research*

The AAA Research Committee is currently accepting proposals and completed works for evaluation for possible publication in *Studies in Accounting Research (SAR)*.

*SAR* is a prestigious series that provides an outlet for seminal and innovative research not bounded by the usual space and topic constraints present in our journals. *SAR* is of significant benefit to authors in exploring a topic in great depth and as a resource for other researchers. At the 2007 Annual Meeting, the Executive Committee approved the reinstatement of the monograph series. The AAA issued 33 *SARs* from 1969 through 2000. Interested individuals are encouraged to either submit a proposal or a completed work.

#### *SAR* Objectives:

- To provide an outlet for authors to develop an in-depth consideration of a research topic or area
- To ensure *SAR* is of high quality
- To identify topics that are timely and of broad interest to our members

Proposals and completed works should be submitted to Vice President-Research and Publications

Steven J. Kachelmeier  
The University of Texas  
Dept. of Accounting  
CBA 4M.202,  
1 University Station B6400  
Austin, TX 78712-0803  
Phone: 512-471-3517  
[kach@mail.utexas.edu](mailto:kach@mail.utexas.edu)



# A Few Words from the Executive Director



In the blink of an eye, 2013 seems to have come and gone! Thanks to all of you for your continued support of the AAA and for keeping our community vibrant. The new year brings with it a host of new ventures and exciting opportunities that the professional staff looks forward to sharing with you.

To look to the future, we have to look back at past accomplishments; 2013 included several noteworthy milestones:

- In November, the Board of Directors and Council held their fall meeting, continuing planning with a view to the future with the Sharpening Our Vision II project, beginning with a discussion of our vision and desired outcomes for the future. Outcomes of those conversations will be posted in mid-February at [Sharpeningourvision.org](http://Sharpeningourvision.org). Annual Meeting themes for 2015 and 2016 were also confirmed. For Chicago 2015, our theme will be “Building Bridges,” and for New York City in 2016, the meeting theme will be “The Celebration of the Century.”
- Section and Region meetings continue to be well attended and give members the opportunity

for learning and networking. The Region Pilot Project continues its work and is attracting great attendance for participating regions. Along with the Conference on Teaching and Learning in Accounting (CTLA), Ruth McCartney will be the National Region Pilot keynote speaker at the 2014 Southeast and Western region meetings. I hope you can join us at one of those meetings to be part of the discussion with Ruth about the business implications of how cultural engagement is being monitored...and sometimes manipulated.

- The Annual Meeting Service Project continues its success: At the 2013 Annual Meeting, we were able to donate 514 backpacks filled with school supplies to the children in need in Anaheim—thanks to the combined generosity of project sponsor, EY, and member donations.
- In December, the AAA and the University of Miami hosted the 2013 Accounting Ph.D. Rookie Recruiting and Research Camp, with the Deloitte Foundation offering much-appreciated sponsorship. Over 168 job seekers and 159 recruiters were in attendance, making this the most successful event to date!
- The Pathways Commission is working on a number of projects: among them, working with a number of campuses and the College Board on the development of an Advanced Placement course in accounting, piloting a project for encouraging more practice-focused publications to include outcomes of academic research, and exploring ways to share the outcomes of the new Vision

Model of Accounting (see Pete and Carolyn Wilson’s article here on page 3 of this issue).

Preparations for the 2014 Annual Meeting are well underway with a theme of **Global Engagement & Perspectives**. Plenary and follow-up panel sessions will focus on how we can all be more engaged in thinking globally. President Mary Barth, along with Program Chairs Alan Jagolinzer and Eddie Riedl and their respective committees and section liaisons, are planning a program filled with outstanding learning and sharing opportunities.

Submissions are still being accepted for Effective Learning Strategies Sessions, Emerging and Innovative Research Sessions, the Conference on Teaching and Learning in Accounting (CTLA), the 19th Annual Ethics Research Symposium, and FASTCA-14 until April 7, 2014. (See Page 2 for more information.)

And, one more reminder: Elections for 2014–15 Board of Director Officers are happening soon. See the article in this issue for details about the slate of candidates. You can also review the candidates’ bios online at [http://aaahq.org/about/Nominees2014\\_bios.htm](http://aaahq.org/about/Nominees2014_bios.htm)

I look forward to seeing you in the coming months at one of our meetings. Please visit the AAA Meetings page to view all of the upcoming events: <http://aaahq.org/meetings/default.cfm>

Best Regards,

A handwritten signature in black ink that reads "Tracey E. Sutherland".

Tracey Sutherland  
Executive Director

## 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>

## Upcoming AAA Section Meetings

Conference of the Public Interest Section  
March 28–29, 2014, San Diego, CA

Forensic and Investigative Accounting Section Midyear Meeting  
March 28–29, 2014, San Antonio, TX

Government and Nonprofit Section Midyear Meeting  
March 28–29, 2014, Norwalk, CT

## Upcoming AAA Region Meetings

Southwest Region Meeting  
March 12–15, 2014, Dallas, TX

Southeast Region Meeting  
April 3–5, 2014, St. Petersburg, FL

Western Region Meeting  
April 24–26, 2014, Salt Lake City, UT

Mid-Atlantic Region Meeting  
April 24–26, 2014, King of Prussia, PA

Ohio Region Meeting  
May 1–3, 2014, Columbus, OH

## Dr. Irvin Gleim's Contributions to Accounting Education Recognized by University of Florida

The Fisher School of Accounting (FSOA) at the University of Florida recognized the academic research and professional accomplishments of Dr. Irvin N. Gleim, President of



Gleim Publications and Professor Emeritus at UF, on November 7, 2013, by naming the atrium in UF's Gerson Hall to recognize his contributions to accounting education. In addition, the FSOA has installed a plaque in the Dr. Irvin N. Gleim Atrium featuring Dr. Gleim's accomplishments. For more information, visit [http://www.gleim.com/about/ing\\_pr.php](http://www.gleim.com/about/ing_pr.php) for the full announcement.

## Association Summit Meeting December 4, 2013

Every year, representatives from the American Accounting Association (AAA), American Institute of Certified Public Accountants (AICPA), Association of Government Accountants (AGA), Financial Executives International (FEI), the Institute of Internal Auditors (IIA), and the Institute of Management Accountants (IMA) gather to discuss current issues and activities in the accounting profession/associations. This year's meeting was held in Montvale, New Jersey, and was hosted by the IMA at their headquarters.



The meeting attendees, pictured from left to right, are: Joseph A. Vincent, Chair-Elect - IMA; Mitchell A. Danaher, Board Member - FEI; Barry C. Melancon, President and CEO - AICPA; Marie N. Hollein, President and CEO - FEI; Tommye E. Barie, Vice Chair - AICPA; Tracey Sutherland, Executive Director - AAA; Mary E. Peterman, National President - AGA; Mary E. Barth, President - AAA; William F. Knese, Chair - IMA; Jeffrey C. Thomson, President and CEO - IMA; William David Miller, National President-Elect - AGA; Kevin M. Mayeux, Executive Vice President/Chief Officer for North American Operations/General Counsel - IIA; Relmond P. Van Daniker, Executive Director - AGA.

## AAA Career Center Events

### Recent Event: Accounting Ph.D. Rookie Recruiting and Research Camp | December 6–8, 2013 | Miami, FL

In partnership with the University of Miami, the American Accounting Association and the Deloitte Foundation hosted the 2013 Accounting Ph.D. Rookie Recruiting and Research Camp. The camp brought together accounting Ph.D. candidates, faculty from universities interested in interviewing Ph.D. candidates, and recruiters from private-sector firms. This year, 159 recruiters from 86 schools and 168 candidates attended the Rookie Camp.

### Upcoming Career Center Events

#### Career Center at the Annual Meeting | August 3–6, 2014 | Atlanta, GA

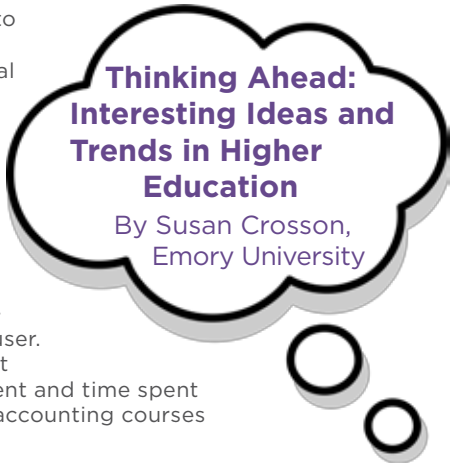
The Career Center at the 2014 Annual Meeting is the AAA's biggest recruiting event, at which applicants and institutions from across the country can make connections. Supported online by the AAA Career Center, the Career Center at the Annual Meeting offers services that make job recruitment easy and efficient at very affordable prices for both employers and job seekers. Last year, 142 recruiters actively interviewed more than 150 candidates at the Annual Meeting.

#### Annual Meeting Career Fair | August 3, 2014 | Atlanta, GA

The Career Fair is an opportunity to network, share print materials, and highlight or learn about institutions currently recruiting or planning to recruit in the near future. This fun, social event is open to all Annual Meeting registrants. Career Fair booths will include a 4' x 8' cork display board that will accommodate posters or other materials, a table (available workspace is 1' x 4') for handouts, and a chair. Last year, 96 schools were represented at the Career Fair.



Starting off the new year is a great time to look forward to what could happen and to formulate plans to take advantage of the emerging trends. To quickly assess the changing world of higher education and to think strategically about my professional path for this year and the longer term, I did a Google search using the words “education” and “technology.” While not a very scientific approach, the search did reveal some interesting ideas and trends that will impact me in the coming year.



- **Competency-based, instead of course-based, education.** A classroom full of personal, interactive, self-paced experiences is possible, according to Salman Khan of Khan Academy, if, outside of class, each student’s proficiency gaps are identified and filled in with effective learning. Khan Academy is doing this by developing diagnostics and analytics to provide learning dashboards for both the student and faculty to gauge progress toward competency of common core groups of concepts. Khan Academy’s—which is a not-for-profit organization—objective is to maximize learning per average user. Khan uses its diagnostic exercises to assess the impact of its videos and other content on student learning. On-going user experiments continuously improve user engagement and time spent toward proficiency of a competency. **Question:** Will competency-based introductory accounting courses replace the current one-size-fits-all introductory courses?
- **The democratization of education and how to bring it everywhere.** This is what drives Sebastian Thrun, CEO of Udacity, to form strategic partnerships to bring down the cost of a college education, that is, computer science degrees that leverage the talents of Georgia Institute of Technology, AT&T, and Udacity. Or, consider the brand partnership of Khan Academy and Bank of America that was formed to bring financial literacy, capital markets, and accounting video content to educate banking customers. **Question:** What unlikely partnerships can you forge to bring affordable accounting education to a global audience?
- **Learning platform technology that peer-grades essays and written responses.** While this innovation may not be for every essay exam, it has proven useful when asking for specific factual content or types of arguments. Daphne Koller, Co-CEO of Coursera, believes Coursera’s peer grading by users can be as accurate as TA grading if good grading rubrics are used. This development will allow MOOC course offerings to expand beyond the STEM topics to humanities and other writing-intensive subjects. **Question:** What technology-enhanced rubrics will develop critical thinking and communication skills in accounting students and be a win-win-win for accounting faculty, students, and the profession?
- **Colleges and universities’ primary mission is no longer the delivery of content for a degree.** Students are beginning to compute their return on investment for a college degree in both financial and non-financial terms (student support services, i.e., tutoring, internships, job placement, research opportunities, life coaching) when evaluating their higher-education options. This trend is the result of the ever-increasing financial burden of the cost of a degree. In addition, financial pressures are growing on colleges for survival. **Question:** What values, beyond a degree, do you or your college offer to attract and retain students? Is your college at risk?



While not complete, these ideas and trends about how colleges and our roles as educators will be very different in the future do provide opportunities for innovation and professional renewal. If you have ideas, do share them through the many venues the American Accounting Association or Pathways Commission offers. It is an exciting time to be accounting faculty!

## Hotel Information

The American Accounting Association’s Annual Meeting will be held in Atlanta, Georgia, August 2–6, 2014, at the Atlanta Marriott Marquis and the Hilton Atlanta. To receive the special conference rate:

- Identify yourself as attending the American Accounting Association Annual Meeting.
- Provide a credit card as a guarantee or first night room deposit (required) in order to confirm your reservation.
- Make your reservation as soon as possible and no later than June 17, 2014.



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 Single/Double: \$159\*



\*Hotels are providing complimentary Internet access in the sleeping room only to those who book under the Association Group Rate.

### AAA Meeting Attendees with Limited Mobility

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, the hotel staff needs to know that you would require assistance. This includes temporary mobility issues that might unexpectedly slow you down, like an injury, crutches, etc. Please request instructions directly from the hotel about how to proceed in case of an emergency.

## Have You Heard? Top 5 Reasons to Attend a Region Pilot Meeting!

Our Southeast (SE) and Western (WE) Regions are part of the Region Pilot Project designed to provide even more member value. Both will be great opportunities for you, your colleagues, and your students to learn and share teaching, research, and practice-focused ideas. Plan to take part at an upcoming meeting.

1. Learn about the new **Vision Model of Accounting** from Pete and Carolyn Wilson (developed by the Pathways Commission)
2. National pilot speaker: **Ruth McCartney** talks about **Big Data** and its impact on culture and the entertainment business
3. Industry tours/workshops: SE - **Accounting for the Arts!**; WE - **Welfare Square**
4. **Conference on Teaching and Learning in Accounting** (CTLA) sessions at both Southeast and Western
5. Special tracks of sessions for **two-year college faculty** (SE) and **non-tenure track faculty** (WE)

And remember, any member from any region is welcome to attend AAA region meetings. If you have colleagues who are not AAA members, please share this information with them, as they are welcome to attend too!



**National Pilot Speaker:** The featured plenary speaker at the Southeast and Western Region Meetings will be **Ruth McCartney**, CEO of McCartney Multimedia, Inc.: **Behind the Great & Powerful Wizard: How Big Data is Re-Shaping Hollywood and Our Culture**

### **Southeast | April 3-5, 2014 | St. Petersburg, FL**

The theme of the Southeast Region Meeting is **Let the Sun Shine—Celebrating Teaching, Research, and Service Excellence**, and the program will focus heavily on pedagogy, technology, and innovation in accounting education. This will be a great opportunity for you and your faculty to learn and share teaching ideas with faculty from around the country.

In addition to concurrent sessions and paper presentations, the meeting will also feature a full track of sessions sponsored by the nationally recognized **Conference on Teaching and Learning in Accounting** (CTLA) and a track of sessions focused on the needs of **two-year college faculty**. Additionally, there will also be a walking tour/workshop—Accounting for the Arts!—which promises to offer a fascinating look at the vibrant downtown St. Petersburg art scene and how accounting contributes to the success and energy of the city’s museums, museum renovations, and urban renewal. We also look forward to stellar speakers: AAA President Mary Barth, Joe Hoyle of the University of Richmond, and G. Peter and Carolyn Wilson of Boston College.

### **Western | April 24-26, 2014 | Salt Lake City, UT**

The theme of the Western Region Meeting is **Sustainability of the Accounting Academy: Expanding Our Community**. With ten different concurrent sessions and a poster session focusing on pedagogy, technology, and innovation in accounting education, this will be a great opportunity for you, faculty from your institution, and students to learn and share teaching, research, and service ideas.

The Western Region meeting will also feature concurrent session presentations, CTLA sessions, and a track of sessions that will focus heavily on the role of the non-tenure track faculty member in the accounting department. The workshop offered at this meeting will be an interesting look at Welfare Square, a unique complex in downtown Salt Lake City that provides material assistance to poor and otherwise needy individuals and families. Plan now to join speakers Bob Allen of the University of Utah, AAA President-Elect Christine Botosan, and G. Peter and Carolyn Wilson of Boston College.

**AAA Academic Accounting Access to the FASB Accounting Standards Codification™ Professional View and GARS Online** The American Accounting Association continues to partner with the FASB and FAF to provide access through accounting programs and departments to the Academic Accounting Access initiative and to issue 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.

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

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# SEC Academic Fellowship Opportunity

The U.S. Securities and Exchange Commission (SEC) invites qualified accounting professors and new Ph.D.s to express their interest in a fellowship opportunity in the Office of the Chief Accountant (OCA) at its headquarters next to Union Station in the heart of Washington, DC, for the academic year 2014–2015. An Academic Fellowship at the SEC provides an unparalleled opportunity for accounting academics to be directly involved in the work of the SEC and to gain insight into the SEC's oversight and regulatory processes. An SEC fellowship is a remarkable way to spend a sabbatical year or a leave of absence and provides experience that will greatly enhance subsequent teaching and research.

## Office of the Chief Accountant

The OCA is responsible for establishing and enforcing accounting and auditing policy to enhance the transparency and relevancy of financial reporting and for improving the professional performance of public company auditors in order to ensure that financial statements used for investment decisions are presented fairly and have credibility. OCA serves as principal adviser to the Commission on accounting and auditing matters.

## Fellowship Descriptions

The Academic Fellow will serve in OCA's Professional Practice Group (PPG). The PPG works closely with the Public Company Accounting Oversight Board to develop auditing standards that promote the development of reliable financial reporting information. The Academic Fellow serves as a research resource for OCA, participates in projects that frequently involve the SEC's oversight of auditing standard-setting, and assists in auditor and registrant matters, including those related to auditor independence and internal control over financial reporting. The fellowships, which have been in existence for over 20 years, are for research-oriented professors with an interest in working closely with OCA leadership and staff on registrant and auditor issues. Requirements include a Ph.D., a strong research background in auditing and financial reporting, and a CPA or equivalent technical expertise.

## Compensation, Benefits, and Timing

Faculty members at U.S. universities are hired as Academic Fellows under the Intergovernmental Personnel Act (IPA), which allows the professor to continue as an employee of the university, in that the professor continues to be paid by the university and receive its benefits package. The SEC, in turn, reimburses the university for the professor's salary and benefits. Under an IPA contract, relocation expenses to and from the Washington, DC,

area are generally reimbursed in accordance with federal travel regulations and standard SEC policies, which apply to IPA assignments. IPA appointments generally involve a 12-month period, beginning August 1 each year. Compensation for SEC Academic Fellows is typically 12/9s of the professor's academic-year salary, up to a maximum of pay grade SK-16 (for 2013–2014 that amount was \$213,369) plus related benefits. Academic Fellows on an IPA contract do not have a citizenship requirement other than possessing a valid work visa to be legally employed by the university.

Recent Ph.D.s who are not faculty members at a university can be hired by the SEC directly for a two-year term appointment that is renewable up to a maximum of four years in total. Relocation expenses are not reimbursable for term appointments. In order to qualify for a term SEC appointment, the candidate must be a permanent resident or U.S. citizen. The position is contingent upon passing a background check.

## Application Information and Procedures

To apply, you must electronically submit a *vita* and a cover letter that summarizes your qualifications. Applications for the fellowship must be made electronically to Luis Betancourt at [betancourt1@sec.gov](mailto:betancourt1@sec.gov). Applicants should provide a copy of one or two relevant working papers or recently published articles. Application reviews for the 2014–2015 Academic Fellowship will begin as received and continue until March 31, 2014, or as needed. Interviews will be conducted at the SEC headquarters in Washington, DC. Candidates' interview travel expenses may not be reimbursed by the SEC.

Previous Academic Fellows in the PPG include Audrey Gramling, Mark Taylor, David Plumlee, William R. Kinney Jr., Roger Martin, Jack Krogstad, Shawn Davis, Urton Anderson, and Marshall Geiger. To find out more about the experiences of Academic Fellows, see articles by Susan D. Krische, Roger D. Martin, and T. Jeffrey Wilks in *Accounting Horizons* (June 2013); Bjorn N. Jorgensen, Cheryl L. Linthicum, Andrew J. McLelland, Mark H. Taylor, and Teri Lombardi Yohn in *Accounting Horizons* (September 2007); Steve Kolenda and Patricia Fairfield in the *Financial Reporting Journal* (Summer 2000); and Thomas J. Linsmeier in *Accounting Horizons* (September 1996). Please consider applying for this outstanding professional development opportunity.

To discuss the nature of the fellowship, you may contact the current Academic Fellow in the Office of the Chief Accountant: Luis Betancourt at [betancourt1@sec.gov](mailto:betancourt1@sec.gov).

In November 2013, the AAA Council, made up of representatives from all segments and regions, met to discuss the state of the AAA. Thank you for all of their hard work, including determining two nominees for the Director-Focusing on Membership position. The Board of Directors election will open February 20, 2014. See pages 4–7 in this issue for more information on all the 2014–2015 candidates for office.



## In Memoriam...

It is with great sadness that we have learned of the passing of a dear friend and wonderful colleague and scholar, Professor Abraham J. Briloff. Abe was 96 years young and continued his scholarly activities—writing and conference presentations—throughout 2013.



Professor George Foster at Stanford University termed Abe “the most important accountant in the world.” This was no exaggeration: Abe’s contributions to *Barron’s* changed the practices of auditing and accounting. Professor Foster also referred to Abe—affectionately—as “Rambo.” The grain of truth in this appellation refers to the courageous and tenacious manner in which Abe pursued “truth in accounting.”

Abe’s outstanding contributions were made all the more significant by the fact that Abe was clinically blind for most of his life. Gifted with a photographic memory, he relied on Baruch students and, later, his daughter, Leonore, to read financial documents to him. Leonore, who is a New York CPA, subsequently co-authored several articles with Abe.

Abe’s writings were prodigious and influential, including four books: *Effectiveness of Accounting Communication*, *Unaccountable Accounting*, *More Debits Than Credits: The Burnt Investors’ Guide to Financial Statements*, and *The Truth About Corporate Accounting*. Abe was a frequent visitor to Washington, testifying before the Moss and Metcalf Committees in the 1970s and, more recently, the Sarbanes-Oxley Congressional Investigation of 2002.

Abe’s *alma mater* is Baruch College at the City University of New York. In his frequent presentations at the College, he repeatedly expressed his infinite gratitude to the College for providing him with a (free) first-rate accounting education. Every presentation began by recalling his indebtedness to the College and to his legendary mentor, Professor Emanuel Saxe. Abe earned a B.B.A. and a M.S.Ed. from the then City College (predecessor of Baruch College) in 1937, and in 1941, Abe joined Baruch’s accountancy faculty. Abe earned his doctorate in accountancy and taxation from New York University in 1965. He was named the Emanuel Saxe Distinguished Professor of Accountancy at Baruch College in 1976, a title that was appended with “emeritus,” an insignia that he held for the remainder of his life.

Abe’s demise is a great loss to the profession and the academic community. As editors, we have always recognized Abe’s writing and teachings over the years, that they retain a resonance with today’s issues, debates, and (Abe would never shrink from the terms) “controversies and scandals.” In this spirit, we will continue our practice of reprinting sections of Abe’s books and articles, ensuring that Abe’s legacy will endure long after his untimely demise.

Our sympathies are extended to Abe’s whole family, notably Leonore A. Briloff and Alice Ebenstein.

—Professor Anthony Tinker, Baruch College at the City University of New York, and Professor Aida Sy, Marist College, Poughkeepsie, New York

## ACCOUNTING FOR RISK, HEDGING, AND COMPLEX CONTRACTS

### Part A. Foundation:

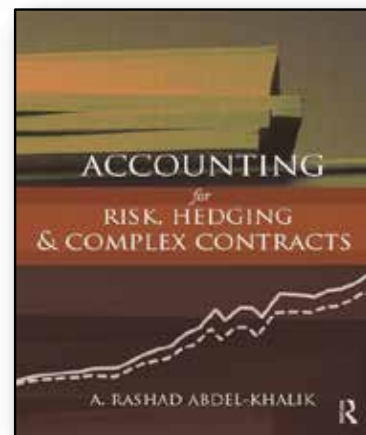
1. Definitions of Risk and Risk Appetite
2. Types of Risk
3. Measurement of Risk
4. Basics of Risk Management

### Part B. Instruments

5. An Introduction to Derivative Instruments  
(Freestanding Derivatives)

### Part C. Accounting

6. Qualifications for Hedge Accounting
7. Hedge Accounting I (Single Currency)
8. Hedge Accounting II (Single Currency)
9. Hybrid Securities and Embedded Derivatives
10. Currency Types and Risk: Hedging Transaction-Settlement Risk
11. Operating and Accounting Currency Risk
12. Risk Disclosure in Financial Statements



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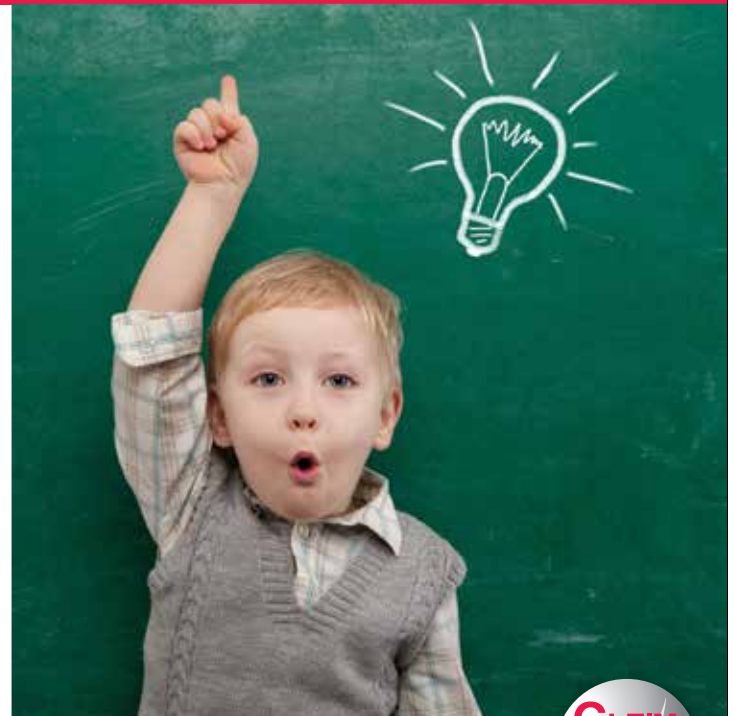
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