

President's Message

In Sarasota, Tracey Sutherland and the staff are still celebrating the all-time attendance record that was set at this year's annual meeting. Over 2600 AAA members met in San Francisco. Congratulations to Past-President, Jane Mutchler and the 2005 Program Chair, Joe Carcello, who worked so hard to organize interesting plenary sessions on important topics. They also initiated the Sunday night gala dinner with Michael Oxley, extra CPE sessions on Monday and Tuesday, over 80 Effective Learning Strategy sessions.

The annual meeting truly offered something for everyone. Tracey led the charge to encourage the Executive Committee to take the risk of contracting for extra meeting space in an adjacent hotel for additional concurrent and special sessions. Thanks Tracey. Thanks also to Dee Strahan for all of her time and effort spent to coordinate the smooth running of the larger meeting.

What is the State of the AAA?

No doubt each of us would describe the State of the AAA somewhat differently, reflecting our individual experiences, values and interests. Yet, as members of an academic academy, we face the common challenges of declining university budgets, a shrinking tenure-track faculty pool, a shortage of Ph.D. students, volatile developments in the accounting profession, and too few assistant professors meeting ever tougher tenure standards. By academic academy, I mean the community of accounting scholars at colleges and universities whose purpose is to promote accounting knowledge and educate accountants. It is important for us to assess where we are as an academic community, if we are going to move purposefully into the future.

The following comments are shaped by my three-year term as Vice-President – Finance, and by a year as President-elect, during which I attended two section meetings and five regional meetings. During these four years, I have attended quarterly meetings of the Executive Committee and bi-annual meeting of the Council. The Executive and Council meetings have been full of conversation about issues facing the AAA and the U.S. accounting academy (henceforth, accounting academy). We need to make this conversation more public and to involve more members in it, so I encourage you to share your views about the ideas that follow with the Executive Committee, Council, and each other.

Membership

The most recent Executive Committee Strategic Retreat was devoted to the issue of AAA membership. As you can see from the graph below, total membership has declined from 9,800 in 1994 to 8,003 in 2004. The number of Full Academic members, over the same decade, has fallen from 7,092 to 6,026.

Membership is a critical issue for the AAA and may also serve as a bellwether of the health of the accounting academy. Let's consider two forces that could be the cause of the decline in AAA membership. The first is that membership in the accounting academy may be declining. In this case AAA membership may be the same proportion of the accounting academy as in the past, but is declining overall along with the academy. The second is that the academy membership is constant or increasing and the AAA is losing its proportion of academy membership.

We all need to know which of these two potential explanations are accurate. If the former, then the academy's ability to educate future accountants and to maintain a critical research community may be in jeopardy; we will need to discover and understand the causes of the decline. If the latter, then the AAA needs to discover why members are leaving and why potential members are not joining and make changes where necessary. The accounting academy needs a vibrant AAA; a substantial proportion of the publication and meeting activity of the academy takes place under the umbrella of the AAA, including AAA's 15 sections and 7 regions. If the AAA does not maintain its ability to represent a cross-section of the accounting academy, what type of organizations will step in to provide the meeting and publications needs of the academy?

I believe that the AAA is the primary public good of the accounting academy, and for any of its shortcomings, it is not desirable, nor in the long-run in the best interest of the accounting academy, for private substitutes to take over an even greater portion of the publication and meeting fora of the academy.

The Executive Committee focused on the following explanations for membership decline. Consider how they fit into one of the two potential forces driving AAA membership decline.

- Many faculty are retiring
- Shortage in accounting Ph.D.s granted
- More non-tenure track faculty are being hired by accounting departments
- AAA does not provide strong enough value proposition for many potential members
- Practitioner membership decline is a major contributor to overall AAA decline in membership
- University and College budgets are declining making the cost of active membership prohibitive

The first three are about a decline in the academy, while the last three are about the AAA meeting potential member needs. Are there fewer tenure-track faculty today than there were in 1994? This is one of the questions that the 2006 AAA Membership Committee, chaired by Bruce Behn, will try to answer. The committee will also be determining the AAA value proposition for

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Judy D. Rayburn

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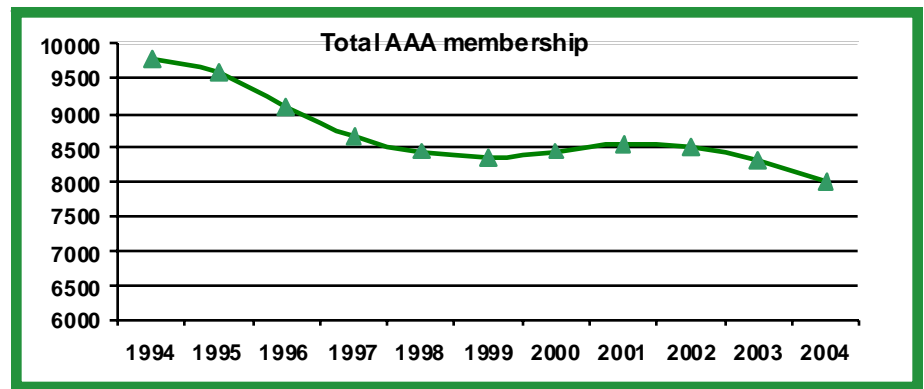
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various categories of AAA members, for example, Researchers, Faculty at Ph.D. granting institutions, Faculty at non-Ph.D. granting institutions, International members, non-tenure-track faculty, and Ph.D. students.

One way to view the question of the relative value proposition faced by members in various membership categories is to use a metric of inclusiveness. The Membership Committee will investigate differences in services and opportunities *vis-à-vis* dues for each category of member. How can we increase the visible presence, in our meetings and in our association-wide journals, of the breadth and diversity of the AAA membership and thus increase the value of membership for every member? I will write more about the efforts of the Membership Committee later in the year.

Publication Strategy

Another priority of the Executive Committee and Council is a review of association-wide publications strategy. Our publications, especially *The Accounting Review*, are one of the AAAs most valuable assets. Should the AAA (on behalf of the accounting academy) be publishing more and a broader spectrum of our research, and expand the marketplace of ideas? My answer is yes. An *ad hoc* committee called the Journal Task Force (JTF) will present a report and recommendation to the Executive Committee on publication issues. The JTF charge was to benchmark AAA journals with publication information of AFA, AMA, AIS, AEA, CAA, and Academy of Management and to assess the journal strategies and publication activity of each association. Issues that the JTF have identified include time to print, currency of our research, access to the Association-wide journals, capacity, relevance, governance of the journals, and citations.

Concerning journal capacity, the JTF reviewed recent research by E. P. Swanson, C. J. Wolfe, and A. Zardkoohi (2005) "University Market Share in the Major Journals: Theory and Evidence for Accounting, Finance, Management, and Marketing," working paper, Texas A&M University. This article compares the average number of articles in the four top-tier journals published in Accounting, Finance, Management, and Marketing from 1990-2002.

First, the accounting academy seems to be different from other associations in at least two respects. First, we publish many fewer articles on average per year than finance or management. I think all of us who have served on a tenure committee or written a recommendation letter for a tenure case, realize that this is true. Perhaps we publish too few of our research papers. Second, we differ from all other associations in the proportion of top four journal articles that are published in private rather than association journals.

Both of these differences would be diminished if *The Accounting Review* published as many articles as the *Journal of Finance*. The accounting academy needs to have a conversation about our publication culture—I think we need to change it. Finance and management appear to have set research quality standards for top-tier journals that allow more articles to be published than we do. This is not only pragmatic, but also provides a wider forum for public dissemination of research ideas. Please understand that I am not suggesting that the journal editors are responsible for the culture of the U.S. Accounting Academy. We are all part of the culture.

We need to encourage new ideas and innovative research. The best way to do that is to publish some of it. Let the accounting academy at large see the work and assess its merits. Many members of the accounting academy are part of the editorial board and review process, and could impact these issues. The Executive Committee has begun the process of change by voting to increase the number of annual issues of *The Accounting*

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Comparison of Publication Output in the Most Highly Ranked Association-Sponsored and Privately Sponsored Academic Journals in Accounting, Finance, Management, and Marketing over 1990-2002

<u>Journals by Business Discipline</u>	<u>Journal Sponsor</u>	<u>Annual Average # Articles Published 1990-2002</u>	<u>Journal's Market Share</u>
Accounting:			
<i>The Accounting Review (TAR)</i>	Association	34.5	30.7%
<i>Contemporary Accounting Research (CAR)</i>	Association.	24.6	21.8%
Association sponsored journals		<u>59.1</u>	<u>52.5%</u>
<i>Journal of Accounting & Economics (JAE)</i>	Private	23.6	21.0%
<i>Journal of Accounting Research (JAR)</i>	Private	29.9	26.5%
Privately sponsored journals		<u>53.5</u>	<u>47.5%</u>
Accounting Totals		<u>112.6</u>	<u>100%</u>
Finance:			
<i>The Journal of Finance (JF)</i>	Association.	79.2	50.6%
<i>Review of Financial Studies (RFS)</i>	Association.	33.2	21.2%
Association sponsored journals		<u>112.4</u>	<u>71.9%</u>
<i>Journal of Financial Economics (JFE)</i>	Private	44.0	28.1%
Finance Totals		<u>156.4</u>	<u>100%</u>
Management:			
<i>Academy of Management Journal (AMJ)</i>	Association.	59.1	34.2%
<i>Academy of Management Review (AMR)</i>	Association.	30.9	17.9%
<i>Strategic Management Journal (SMJ)</i>	Association.	59.0	34.2%
Association sponsored journals		<u>149.0</u>	<u>86.3%</u>
<i>Administrative Sciences Quarterly (ASQ)</i>	Private	23.7	13.7%
Management Totals		<u>172.7</u>	<u>100%</u>
Marketing:			
<i>Journal of Marketing (JM)</i>	Association.	28.3	27.3%
<i>Journal of Marketing Research (JOMR)</i>	Association.	38.6	37.2%
<i>Journal of Consumer Research (JCR)</i>	Association.	36.8	35.5%
Marketing Totals		<u>103.7</u>	<u>100%</u>

Notes:

The specific journals classified as "majors" are the most highly ranked journals in each discipline. Four journals are considered majors for accounting and management and three for finance and marketing to correspond with the number of doctoral faculty in each discipline (see Swanson 2004). Articles include those in the main section, specialized sections, and shorter articles (sometimes called "Notes"). Comments on other articles are not counted as research articles.

Review from four to six. The fifth issue will begin in 2006, the sixth in 2007 or 2008. This is good news. But, it is not enough to have the capacity for additional articles in *TAR*. If our goal is to see *TAR* as the premier accounting journal in the world—and it should be our goal—then we must also increase both the number and diversity of articles we publish, as well as publishing more highly innovative research.

Accounting research is different from other business disciplines in the area of citations; top-tier accounting journals in total, have fewer citations than top-tier journals in finance, management, and marketing. Our journals are not widely cited outside of our discipline. Our top-tier journals as a group project too narrow a view of the breadth and diversity of (what should count as) accounting research.

We also must rejuvenate *Accounting Horizons*. Part of the problem with the current lack of submissions to *Accounting Horizons* is a reflection of recent efforts by the Executive Committee to redesign the journal. The incoming editorial team at *Horizons* (May 1, 2006) of Ella Mae Matsumura and David Ziebart will be working to reestablish the journal. They will be attending AAA section and regions meetings to identify promising *Accounting Horizons* articles. There is also a new award—Best Paper Published in *Accounting Horizons*—voted on by subscribers to *Horizons* with the winner receiving a cash prize of \$2,500, the award is sponsored by McGraw-Hill/Irwin.

Another initiative for *Accounting Horizons* is to seek more articles that deal with practice-related areas. These articles could be in any area: auditing; management accounting; tax; information systems; financial accounting. The following are potential characteristics of such practice-related papers:

- A practitioner participates in and contributes directly to the research results in an area with application to practitioners.
- A paper is aimed directly at practitioners to help them identify a potential issue that they should be aware of or to help them solve an existing known issue.
- A paper is directed at a regulator or standard setter to support existing ongoing standard setting or to raise an issue to the body that needs attention.

Accounting Horizons will also seek papers written to advance research in an area that directly impacts current practice.

Characteristics of these papers:

- A paper raises issues in practice that are not clearly evident.
- A paper explaining how to apply new and complex accounting, auditing, and tax pronouncements. (*The Journal of Accountancy* used to publish rigorous papers on how to apply complex accounting standards in the 1960s and 1970s and we view such papers as useful additions to the literature.)

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In an effort to make AAA publications more accessible to practitioners and those who do not routinely read all of our journals, a new publication called *Accounting Notes* will be initiated. This electronic "journal" will include an extended abstract of all articles published in *TAR*, *Accounting Horizons*, *Issues in Accounting Education*, and the AAA section journals. These executive summaries would be written by the authors of the articles so as to be understandable by a general audience. The idea is to produce a single source of all published research in AAA association-wide and sections journals to increase the visibility of the research output carried in the associations journals. This project is still in the planning stage and your feedback is invited.

Last, I invite you to nominate your mentors and colleagues for the following AAA awards.

- Outstanding Accounting Educator Award, Committee chair: Paula Thomas
- Innovation in Accounting Education Award, Committee Chair: Paul Solomon
- Deloitte Wildman Award, Committee Chair: Jean Bedard
- Competitive Manuscript Award, Committee Chair: Ed Maydew
- Notable Contribution of the Literature, Screening Committee Chair: Ken Merchant, Selection Committee Chair: Anthony Hopwood

You will find the Call for Nominations for each award on the AAA website. There is also a search in process for the next editor of *Issues in Accounting Education*; nominations are accepted until December 1, 2005. ■

Call for Nominees for AAA Offices

The 2005–2006 Committee on Nominations is seeking candidates for the following offices to serve during 2006–2007:

- President-Elect
- Vice President–Sections and Regions
- Vice President–Research
- Vice President–Education-Elect
- Vice President–Publications-Elect
- Council Members-at-Large (2)
- International Council Member-at-Large

The 2005–2006 Committee on Nominations will be chaired by Pete Wilson, Boston College. Other members of the committee are Bill Felix, The University of Arizona; Jane Mutchler, Georgia State University; Jean Bedard, Northeastern University; Thomas Calderon, The University of Akron; Tim Fogarty, Case Western Reserve University; Terry Warfield, University of Wisconsin.

Members of the Association who would like to suggest names for consideration as nominees should submit their nominations before December 14, 2005 to:

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Boston College
Fulton Hall 546
140 Commonwealth Avenue
Chestnut Hill, MA 02467-3808
Phone: (617) 552-1963 • Fax: (617) 6345
Email: wilsongp@bc.edu ■

Deloitte Sponsors 35th Annual American Accounting Association Doctoral Consortium

What causes scores of the nation's top accounting doctoral students to pilgrimage to the lushly forested shores of Lake Tahoe each June? Why accounting research of course, what else! The American Accounting Association (AAA)/Deloitte/J. Michael Cook Doctoral Consortium was held June 21-25 at the Granlibakkan Conference Center and Resort in Tahoe City, California. For the 35th consecutive year, the Consortium brought together a selected group of the best and brightest accounting doctoral students from around the country and around the world to learn from some of the top accounting academics in our field.

The faculty making research presentations at the Consortium this year consisted of Patty Dechow (University of Michigan); Jere Francis (University of Missouri); Jane Jollineau Kennedy (University of Washington); Rick Lambert (University of Pennsylvania); Mark Lang (The University of North Carolina); Stephen Penman (Columbia University); Cathy Schrand (University of Pennsylvania); Greg Waymire (Emory University); and Jerry Zimmerman (University of Rochester). The speakers delivered thought-provoking and insightful presentations that led to lively question and answer sessions with the students.

This year's planning committee consisted of Mark DeFond (Chair) (University of Southern California); Jere Francis (University of Missouri); Lynn Hannan (Georgia State University); Carla Hayn (University of California at Los Angeles); Eric Hirst (The University of Texas at Austin); Bob Lipe (University of Oklahoma); Linda Vincent (Northwestern University); and Mike Willenborg (University of Connecticut). In addition to selecting the speakers, the planning committee participated in evening panel sessions, acted as small group leaders, introduced speakers, and enthusiastically attended several social events with the students, including a Friday night dance party where Professors Kennedy and Zimmerman wowed the crowd with their skill on the dance floor.

Janet Butchko of the Deloitte Foundation also attended the Consortium and spoke at the welcoming dinner about the importance of accounting research in providing guidance through the challenges that currently face practicing accountants. Professor DeFond spoke at the closing dinner to acknowledge the support and hard work of the faculty and with the help of Professor Lipe presented AAA faculty appreciation plaques to the faculty participants. Professors Hayn and Kennedy also announced several humorous awards to the students.

Once again Dee Strahan from the AAA did a phenomenal job organizing the logistics for the consortium, and Peggy Turczyn and Debbie Gardner at the AAA were exceptionally helpful throughout the planning process leading up to the Consortium.

"The Consortium presents a tremendous opportunity for the students to learn from and meet some of the most distinguished accounting scholars in the world," said Professor DeFond. "It was an honor and a privilege to participate in and organize the 2005 Doctoral Consortium this year. This is a rare opportunity for everyone involved and I believe the event has a uniquely positive impact on the future of accounting educators. And of course we are truly indebted to the Deloitte Foundation and J. Michael Cook for their generous financial support." ■

2006 Annual Meeting

Sunday through Wednesday, August 6–9, 2006 • Washington, D.C.

CALL FOR SUBMISSIONS

In 2006, the American Accounting Association (AAA) will hold its Annual Meeting in Washington, D.C., August 6-9. The Program Advisory Committee for the 2006 Annual Meeting of the AAA invites academic and practitioner members from around the globe to submit: papers, panels, forum proposals, CPE proposals and special concurrent session proposals, as well as to volunteer to serve as reviewers, moderators and discussants for meeting sessions. The Committee is particularly interested in ideas for concurrent sessions appealing to the interests of a broad cross-section of members. Because the meeting is in Washington, D.C. we encourage sessions highlighting the interrelationship between the private and public sectors and the impact of regulation on accounting. In addition, we are very interested in ideas for sessions focusing on career development and success at all stages of a faculty member's career. New Scholar Concurrent sessions offer an excellent opportunity for new faculty and doctoral students to receive mentoring from senior scholars on promising working papers. In addition, we are adding a new session category, the Emerging and Innovative Research Projects Sessions to highlight new research that is in the development stage. This exciting new session will bring to the forefront the latest ideas from accounting scholars in all areas. For details on all types of submissions see below.

Submission Deadline

Submissions are being accepted online and must be received by January 10, 2006 to be considered for inclusion in the program. (The deadline for CPE session proposals is January 10, 2006 and ELS session submissions are due April 10, 2006.) There is no submission fee. All submissions must be submitted electronically and can be submitted online at <http://aaahq.org/AM2006/submit.htm>.

2006 AAA ANNUAL MEETING SUBMISSION OPPORTUNITIES

■ Concurrent Paper Sessions

Papers are sought for presentation in concurrent sessions on topics of interest to accounting researchers, educators and practitioners. Concurrent paper session submissions are assigned by Section/Topic Liaisons to be peer reviewed by colleagues in the section/topic area. Section/Topic Liaisons are listed on the Annual Meeting website and in the submissions database.

The History and Integrative Session category will continue as a topic area to encourage breadth and discipline-spanning submissions. The Topic Liaison for the History and Integrative category is identified on the Annual Meeting website and in the submissions database.

■ Concurrent Panel Sessions

Panel session submissions are sought that address current issues of practice, scholarly projects and findings, teaching and curriculum approaches and initiatives. Panel sessions are submitted to and reviewed by Section/Topic liaisons. Section leaders are encouraged

to consider developing panel sessions addressing linkages between the private and public sector as they relate to issues affecting their members.

■ New Scholar Concurrent Sessions

New Scholar Concurrent Sessions provide junior faculty members constructive feedback on their research prior to submission. Faculty earning their Ph.D. in 2003 or after and current Ph.D. students are eligible to submit papers for consideration. Submitted papers in this category are peer reviewed. Senior researchers in each area will critique papers accepted for the New Scholar Concurrent sessions and provide feedback in small interactive sessions with authors. In addition, individuals whose papers are accepted for the New Scholar Concurrent Sessions will be asked to review and critique another accepted paper.

New Scholars Concurrent sessions are 90-minute time blocks. Two new scholars and two senior faculty are paired at small tables. Each senior faculty provides 10-15 minutes of constructive feedback on each paper, and each new scholar will provide 15 minutes of feedback on the other new scholar's paper. Both senior faculty and new scholars will provide written feedback for the new scholars at their table. The goal of New Scholar Concurrent Sessions is to help authors improve a promising working paper for future journal submission. Therefore, submitted papers must not be currently under review at a journal.

The text of the submitted papers must be less than 30 pages in length (not including references, endnotes, tables, figures and appendices). Co-authored papers are acceptable, even if one of the coauthors does not meet the definition of a new scholar in this submission category. One coauthor for each accepted paper may participate along with the New Scholar in the session, but the submitting New Scholar *must* attend. Papers selected for the New Scholars Concurrent Session will be listed in the official program of the 2006 annual meeting.

New Scholars Concurrent Sessions are open only to the participants. Some AAA sections may choose to highlight the research of new scholars during one concurrent session or panel. Check the Annual Meeting website to see if your section is participating in New Scholar Concurrent sessions.

■ Effective Learning Strategy Session

This Forum showcases ideas, research, strategies and education innovations that support learning in accounting. The interactive format provides opportunities for presenters to have an intimate forum for exchange of ideas and resources. Members interested in sharing learning-related interests and projects, scholarship of teaching projects, and educational innovations are encouraged to submit proposals that are reviewed and selected by members of the Accounting Education Committee.

■ Research Forum Session

The Research Forum will continue, in a new format designed to encourage interaction among participants and broader dissemination of findings, ideas, and implications of their research. In this interactive format authors will be given space to provide graphical representations, interactive technologies, and displays to

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highlight key findings and research methods that will facilitate discussion with participants. Presentation guidelines are available from section liaisons.

■ Emerging and Innovative Research Projects Session

This new interactive session is designed to highlight the best of emerging and innovative research ideas. Authors will submit a 3–4 page abstract describing their work in process. In this interactive format authors will be given space to provide graphical representations, interactive technologies, and displays to highlight key findings and research methods that will facilitate discussion with participants. Submissions to this session will be reviewed by members of the Annual Meeting Program Advisory Committee. Presentation guidelines will be available on the Annual Meeting website.

■ Continuing Professional Education (CPE) Sessions (Saturday and Sunday, August 5 and 6, 2006)

The program of half and full day workshops comprising the CPE program provides opportunities for in-depth attention and study of more complex issues and topics. Subjects range from relevant issues in practice, to current standards activity, from teaching approaches and resources, to current areas of scholarship. The CPE program is held on the two days preceding the AAA Annual Meeting, this year that will be Saturday and Sunday, August 5 and 6. Submitted CPE proposals are reviewed and selected by members of the Accounting Education Committee.

GUIDELINES FOR SUBMISSION

Online Availability of Papers

Authors will have the option of allowing their papers to be available online approximately 30 days prior to the meeting through 30 days after the meeting. The AAA has determined that online availability of papers for this period of time will not preclude subsequent publication in AAA journals. The Program Advisory Committee encourages authors to post their papers online, as such posting enables interested parties to read papers before the meeting, facilitating robust and active discussion at the concurrent sessions.

Submission Fee

A submission fee will not be required for submissions to the 2006 Annual Meeting.

Guidelines for Online Submission of Papers

Do NOT email your submission directly to the Liaison! Your submission MUST be uploaded using the submission page at <http://aaahq.org/AM2006/submit.htm>.

Content

The body of your submission should include ONLY the title and content of the paper in PDF format. The body of your submission MUST NOT include any identifying author information.

Ancillary files, such as tables, Excel® worksheets, PowerPoint® slides, etc., should be converted to PDF and appended to the main submission PDF file, prior to submission. Only ONE FILE may be uploaded at the time of submission. Free software is available to convert documents from any application to PDF format and to consolidate multiple PDF files. Download The Pdf995 Suite at: <http://www.pdf995.com/>. For additional help on downloading pdf995 and converting to PDFs, go to <http://aaahq.org/AM2006/PDFInstructions.pdf>.

DO NOT:

- Do not include a cover page with your submission. Information typically provided on a cover page will be entered on the online submission form.
- Do not enter submission titles, author/panelist/presenter names, and affiliations in all upper-case letters when filling out the submission form. They must be in upper and lower case with major words capitalized. In addition, affiliations should not be abbreviated.

DO INCLUDE:

- A 150-word (maximum) ABSTRACT on the online submission form only. DO NOT include the abstract with the body of your submission.
- Content of your submission in PDF format. The body of your submission MUST NOT include any identifying author information.
- Any ancillary files, such as tables, Excel® worksheets, PowerPoint® slides, etc., should be converted to PDF format and appended to the main submission PDF file prior to submission. Only ONE FILE may be uploaded at the time of submission. For assistance with multiple file submissions, please contact the appropriate Section Liaison (see below) for your submission category.
- Indication to which of the AAA Sections your submission should be directed. Choose the Section that most closely matches the topic area of your submission. In addition to AAA Sections, a "History and Integrative" submission category has been included.
- By establishing the "History and Integrative" category, we hope to encourage submissions that may not fit well within a section category or that will integrate across traditional domains. Please submit to the "History and Integrative" category if your submission deals with history research, clearly integrates across traditional Section topics, or otherwise clearly does not pertain to a Section. Submissions to this category that are deemed to be within the purview of a Section category will be redirected to that Section for review. Papers and proposals must be designated for one, and only one, of the submission categories on the following list:

Submission Category

Section/Category Liaison

Accounting, Behavior and Organizations

Raquel Alexander – raquela@ku.edu

Accounting Programs Leadership Group

Fran Ayres – fayres@ou.edu

American Taxation Association

Susan Albring – salbring@coba.usf.edu

Artificial Intelligence/Emerging Technologies

Guido Geerts – geertsg@lerner.udel.edu

Auditing

Julia Higgs – jhiggs@fau.edu

Diversity

Annie McGowan – al-mcgowan@tamu.edu

Financial Accounting and Reporting

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Gender Issues and Worklife Balance

Kimberly Charron – kim.charron@ccmail.nevada.edu

Government and Nonprofit

Linda Parsons – lparsons@gmu.edu

History and Integrative

O. Finley Graves – gravesf@unt.edu

Information Systems

Patrick Wheeler – wheelerp@missouri.edu

International Accounting

Erv Black – erv_black@byu.edu

Management Accounting

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Two-Year College

Christine Kloezeman – ckloezem@glendale.cc.ca.us

Submission Limitations

- Papers should not be submitted that have been published, accepted for publication, or that will have been presented at more than one AAA Section or Regional Meeting.
- Submission of a paper implies a commitment by at least one author to register for and attend the meeting to present the paper at the appointed time.
- Presenters must provide an adequate supply of handouts or papers for distribution to session attendees.

Multiple Submissions

- The complete submission process must be repeated each time you submit a paper, panel, CPE proposal, ELS proposal, or Emerging and Innovating Research Project. Submit the form **ONLY ONCE** to volunteer as a reviewer/moderator/discussant. Since each submission will receive a unique Submission ID, you are encouraged to use the same email address, member ID, and password for all submissions.
- By AAA policy, an individual is limited to one personal appearance on the program as a presenting author. This policy allows multiple submissions but precludes acceptance for more than one presentation. A presenter may be a non-presenting co-author on additional papers. If a presenting author has papers accepted in more than one Section, the confirmation process will ask the author to choose which paper he/she will present.

Submission Questions

Contact the appropriate Section Liaison from the list on the preceding page. ■

REQUEST FOR PROPOSALS

Effective Learning Strategies Forum

Session – 2006 AAA Annual Meeting

Submissions are invited for the Effective Learning Strategies Forum Session to be held during the 2006 AAA Annual Meeting in Washington, D.C. The Effective Learning Strategies Forum Session will showcase ideas, research, strategies, and innovations that support effective learning in accounting programs. During the ELS Forum session, authors will make themselves available for a specified 90-minute period to discuss their work with circulating meeting participants. The event provides an opportunity for authors and interested parties to engage in one-on-one exchange in an informal, unstructured session format.

Proposals for the ELS Forum session must be submitted online on the AAA web page at <http://aaahq.org/AM2006/submit.htm> or by contacting Linda Watterworth, Education Project Manager, at email: linda@aaahq.org; phone: (941) 556-4118; fax: (941) 923-4093; mail: American Accounting Association, 5717 Bessie Drive, Sarasota, FL 34233-2399. **The deadline for proposal submission is April 10, 2006.** If you have any questions, please feel free to contact Linda Watterworth using the contact information above. ■

REQUEST FOR PROPOSALS

Continuing Professional Education (CPE)

Workshops – 2006 AAA Annual Meeting

The American Accounting Association invites proposals from individual members of the Association, Sections, and others who wish to conduct a continuing professional education workshop in conjunction with the 2006 AAA Annual Meeting in Washington, DC. Half- and full-day workshops will be held on Saturday, August 5 and Sunday, August 6, 2006.

Proposals to conduct a workshop must be submitted online on the AAA web page at <http://aaahq.org/AM2006/submit.htm> or by contacting Linda Watterworth, Education Project Manager, at email: linda@aaahq.org; phone: (941) 556-4118; fax: 941 923-4093; mail: American Accounting Association, 5717 Bessie Drive, Sarasota, FL 34233-2399. **The deadline for proposal submission is January 10, 2006.** The CPE program provides professional development opportunities that give participants the opportunity to gain in-depth perspectives on very current issues. We encourage the submission of proposals that take advantage of the context of the CPE program and highlight critical issues for practice or for accounting and business education. (Please be aware that the AAA considers it inappropriate for presenters of CPE workshops to implicitly or explicitly market products.)

If you have any questions, please feel free to contact Linda Watterworth using the contact information above. ■

Other Calls

CALL FOR PAPERS and CONFERENCE ANNOUNCEMENT

The Tenth Annual Financial Reporting and Business Communication Conference will be held at Cardiff Business School on July 6 and 7, 2006. Papers are invited on all aspects of Financial Reporting and Business Communication. This includes empirical, case study and review articles on such topics as the measurement, disclosure, presentation, communication and impact of financial and business information contained in the annual reports and other business documentation in both the private and public sectors. Organizational, historical and international studies are welcomed. Deadline for submissions is **March 1, 2006**. For more information please visit the AAA website, click on the Calls for Papers button, and then on Financial Reporting & Business Communication Research Unit Tenth Annual Conference. ■

CALL FOR SUBMISSIONS 2006 Jim Bulloch Award for Innovations in Management Accounting Education

The Jim Bulloch Award Selection Committee is soliciting submissions for the award. The Bulloch award is given annually to a faculty member in recognition of an outstanding contribution to the field of management accounting education. The award, presented at the annual meeting of the Management Accounting Section, includes a plaque and a \$3,000 check. The award is sponsored by the IMA. Individual faculty members, groups of faculty members, or departments teaching or preparing materials to be used for cost/management accounting education are eligible. See the AAA website for the award criteria.

Nominations for the award are due by **April 30, 2006** and should be sent electronically to: Professor Gary Siegel, School of Accountancy & MIS, DePaul University, 1 East Jackson Blvd., Chicago, IL 60604, email: gsiegel@depaul.edu. ■

CALL FOR NOMINATIONS AAA Doctoral Consortium

The American Accounting Association is accepting nominations for accounting students to attend the 2006 AAA-Deloitte-J. Michael Cook Doctoral Consortium to be held June 14-18. U.S. and Canadian Schools offering a doctoral program with a field of concentration in accounting are eligible to nominate one accounting doctoral candidate to participate. The deadline for nominations is **December 12, 2005**. Space is limited by the objectives of the program and the facilities. For complete details, please contact Peggy Turczyn at peggy@aaahq.org. ■

CALL FOR MANUSCRIPTS 2005 AAA Competitive Manuscript Award

The American Accounting Association Competitive Manuscript Award encourages research among members of the Association and associate members who have earned their Ph.D. within the past five years. Any subject matter in the field of accounting is proper for inclusion in this contest. For more information and submission instructions please go to the AAA website and click on the Awards button and then click on Competitive Manuscript Award. Manuscripts must be received in the Association's administrative office by **January 16, 2006**. ■

CALL FOR SUBMISSIONS 2006 ATA/PricewaterhouseCoopers Outstanding Tax Dissertation Award

The American Taxation Association in cooperation with PricewaterhouseCoopers presents an annual award for the Outstanding Tax Dissertation at the annual ATA luncheon. The award recipient receives a plaque and a \$5,000 award.

See the AAA website for the award criteria. Submissions must be postmarked on or before **February 28, 2006**. Please send submissions to: Professor Kathy Krawczyk, North Carolina State University, Department of Accounting, Box 8113, Raleigh, NC 27695-8113, phone: (919) 515-4439, email: katherine_krawczyk@ncsu.edu. ■

CALL FOR NOMINATIONS Notable Contributions to Accounting Literature Award

The Screening Committee for the Joint AICPA/AAA Notable Contributions to Accounting Literature Award invites nominations of outstanding articles, books, monographs, or other publications for consideration. Detailed criteria and instructions are available on the AAA website. Deadline for submissions is **January 10, 2006**. Click on the Awards button and then click on Notable Contributions to Accounting Literature Award. ■

CALL FOR NOMINATIONS 2006 Outstanding Accounting Educator Award

Nominations for the 2006 American Accounting Association Outstanding Accounting Educator Award(s) must be submitted before **June 6, 2006**. Any person or group may make nominations. This award is funded by the PricewaterhouseCoopers Foundation. Detailed criteria and instructions are available on the AAA website. Click on the Awards button and then click on Outstanding Accounting Educator Award. ■

CALL FOR SUBMISSIONS 2004 Innovation in Accounting Education Award

The American Accounting Association requests nominations for the Innovation in Accounting Education Award. This award is funded by the Ernst & Young Foundation. All materials must be submitted by **January 16, 2006**. Detailed criteria and instructions are available on the AAA website. Click on the Awards button and then click on Innovation in Accounting Education Award. ■

Intensive Workshop on Teaching AIS The REA Bootcamp at Michigan State University June 4-9, 2006

Pre-registration is in progress for the fifth AAA Workshop on Teaching AIS (the REA Bootcamp). With a strong business process view and enterprise value chain emphasis throughout, and a significant e-commerce collaboration emphasis toward the end, the workshop concentrates heavily on hands-on development of semantic modeling skills. Both those new to AIS and modeling and/or those with AIS background who are new to complex semantic modeling are welcome. Space is limited for this intense six-day workshop. Pre-registration forms will be accepted through Tuesday, January 10, 2006. Additional information and pre-registration forms are available online at <http://aaahq.org/ais/index.html>.

Effective Argumentation in a Culture of Discord

Frank L. Cioffi discusses powerful connections between critical thinking skills and writing skills in this discussion of elements affecting students' abilities to engage in effective "argument". Cioffi is director of the writing program at Scripps College and author of The Imaginative Argument: A Practical Manifesto for Writers, published in 2005 by Princeton University Press.

Last October the comedian-philosopher Jon Stewart did writing teachers a great service. Accosting the hosts of CNN's *Crossfire*, Stewart accused them of shortchanging the American public by failing to offer a forum for genuine debate, and by reducing issues to black/white, right/wrong dichotomies. CNN apparently agreed, as it canceled the show after a 23-year run. And while I certainly admit that Stewart himself argued unfairly, his point nonetheless stands: Our media do not provide a forum for actual debate. Instead they're a venue for self-promotion and squabbling, for hawking goods, for infomercials masquerading as news or serious commentary. In terms of discussing issues, they offer two sides, pick one: Either you are for gay marriage or against it, either for abortion or for life, either for pulling the feeding tube or for "life."

This failure to provide a forum for argumentative discourse has steadily eroded students' understanding of "argument" as a concept. For decades my college writing classes have stressed the need to write papers with an argumentative edge. Yet students don't get it. Either they don't understand what I mean, or they reject the whole enterprise. A few years ago, one of them—"G.M."—wrote me an email message that exemplifies many students' position:

"In reading your ideas over the

difficulty of [getting] students to accept an argumentative thesis, I wonder ... how much one could say that it [has been] caused by the pre-millennial movement of pacificism? In my lifetime I have not seen something so polarizing as war and thus I have not felt the amount of momentary certainty that past generations have ... Violence is on another level entirely, for I do not believe in war, but confrontations very redeemable qualities are normally overlooked ..."

This failure to provide a forum for argumentative discourse has steadily eroded students' understanding of "argument" as a concept.

G.M. seemed to think I was advocating a verbal violence that he—his whole generation—was loathe to undertake. While I responded that written argument was by its nature nonviolent, I nonetheless understood from whence he drew his conclusions: He saw "argument" in media-defined terms.

Part of the problem of teaching argumentative writing is that "argument" means "heated, contentious verbal dispute" as well as "argumentation." Some writing texts make this confusion worse: One in front of me uses a handsome cover illustration by Julia Talcott that shows two people from whose open mouths

issue, respectively, a red triangle and a blue circle. I don't think this kind of visual is likely to help matters. Like the figures in "Laughing Stock," the media feature arguers who have entrenched, diametrically opposed positions.

Students typically don't want to attempt "argument" or take a controversial position to defend, probably because they've seen or heard enough of the media's models—Bill O'Reilly, Ann Coulter, or Al Franken, to name a few—and are sick of them. If I were an 18-year-old college freshman assigned an argumentative essay, I'd groan in despair, either because I found the food-fight-journalism model repulsive or because, like G.M., I didn't feel strongly enough about anything to engage in the furious invective that I had all too often witnessed. Maybe the unanticipated consequence of the culture of contentious argument—and this, I think, was Stewart's larger point—is the decline in the general dissemination of intellectual, argumentative discourse more broadly construed.

I propose that we teach students more about how intellectual discourse works, about how it offers something exciting—yet how when it succeeds, it succeeds in only approaching understanding. The philosopher Frank Plumpton Ramsey puts it bluntly but eloquently: "Meaning is mainly potential." Philosophical and, more generally, argumentative discourse presents no irrefutable proofs, no indelible answers. In fact, the best writing of this kind tends not to answer but to raise questions, ones that perhaps the audience hadn't previously considered. Or to put it in

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Effective Argumentation in a Culture of Discord

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terms my college-age nephew uses, when you're writing argument, don't go for the slam-dunk.

At the same time, we should make students aware that they're not alone on the court. We need, that is, to emphasize more the need for counterarguments, which inevitably force writers to place themselves in the audience's position and to attempt to imagine what that audience values and feels—what objections it might intelligently raise. In *On Liberty*, John

I propose that we teach students more about how intellectual discourse works, about how it offers something exciting—yet how when it succeeds, it succeeds in only approaching understanding.

Stuart Mill asserts that 75 percent of an argument should consist of counterarguments. And, further, writers should not merely parrot these, but must "know them in their most plausible and persuasive form ... must feel the whole force of the difficulty which the true view of the subject has to encounter and dispose of." Presenting and empathizing with counterarguments force an author to go somewhere new, to modify her initial position into one more nuanced, more complex, more problematic—perhaps to one of greater potential, to use Ramsey's formulation.

Now this might be very well for philosophical or literary-critical discourse, but what of scientific discourse? What of historical or legal discourse? I suggest that all these

fields require an argumentative stance, if not in the papers that students write at the freshman or even undergraduate level, then in professional journals and monographs, and that stance should be the model for student writing. While these models differ some from field to field, all academic writing starts with a problem, a hypothesis, or a question. And the idea is not to solve this problem or answer that question with previously extant notions. This kind of writing should offer something original, imaginative, something the audience would not have thought of before and might even initially reject. Yet it invites that rejection, seeks out disconfirmatory material, naysaying positions. Working against the initial rejection, it logically persuades the audience how a proposed solution betters other current solutions, covers a wider range of data, or undermines previous notions. In short, this kind of writing looks at other answers and engages them, proving them in need of some rethinking, recontextualizing, or reimagining. And though its answer might not be perfect, it's closer—it asymptotically approaches a truth.

Yet can every student be an Einstein? Should we urge every student to come up with writing that resembles the professional writing of one's discipline, when many students have difficulty constructing paragraphs, constructing sentences, or construing meaning of central texts? Probably not at every level. I know that much writing instruction and many writing programs (such as, for example, the one I direct) are often expected to "help students learn how to punctuate." And I know that's an important tool. I sympathize with professors who must wade through mounds of hastily composed, unproofread, usage-dull essays that bring only a fixed glaze to their readers' eyes.

But if we focus on defining our genre and discourse, showing students what it is that we do, we might just get students excited about

discovering new ideas, about reimagining old problems, about writing something that somehow matters. Then they will often realize the need to present their ideas in a more "correct," formal English. So they'll work on their papers, putting them through multiple drafts, consulting with tutors, with us. They might even start perusing usage texts. In short, we need to work toward providing students fulfillment in the very process of writing, rather than in only the grade we give to the product.

Not surprisingly, that kind of thought and writing process are difficult to teach. It's easier to give "evaluative" writing assignments for which there are more or less clear-cut answers: Summarize this. Give a précis of that. Answer this question. Give us an outline. Fill in the blank. True or false?

Using writing only as evaluative tool, these assignments invoke the consumerlike currency-exchange model. Think of how in the course of a semester so much of a discipline's dialectical ambiguity emerges, yet

How is this "exciting" or at all attractive? Why would anyone want to engage in "academic" discourse, except for some deferred reward, such as, well, a college degree?

how often we will use "evaluative" writing assignments such as the aforementioned, with the expressed purpose of seeing if students "got" the "material," which even for us is

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slippery and elusive. And the transitive verb really matters here: I “got” a new iPod; I “got” a pair of Gap jeans; I “got” John Rawls’s “veil of ignorance” concept; I “got” an A. This pedagogy resembles the consumer myth: There is an answer (a product, an idea, a methodology, a theory, a grade); it’s this. Like consumerism, this pedagogy reduces enormously complex issues

Writing argument is all about longing—a longing for the truth.

down to simplistic solutions: canned answers qua canned soup. Or as one of my colleagues puts it, “Human beings, pork and beans, they’re all the same!”

By offering such assignments, we unwittingly embrace what the media have led people to believe that intellectual debate and discourse consist of: People on shows such as *Crossfire* stake out a position, and they iterate and reiterate that position. They give examples of what they mean, and “defend” themselves by ignoring or deliberately misconstruing vicious attacks from the opposing side. But this is not intellectual discourse; it’s discourse packaged as product. Academic, intellectual discourse—true debate, the attempt to genuinely advance knowledge, the use of imaginative arguments in general—cannot be easily captured in a half-hour television program. Such discourse requires time and labor. It requires sustained analysis and construction of an intended audience. It requires careful marshaling of evidence, organization of ideas, rewriting, rethinking. It may seem a little boring to listen to, and is often too dense to grasp at first hearing.

How is this “exciting” or at all attractive? Why would anyone want to engage in “academic” discourse, except for some deferred reward, such as, well, a college degree? Why, in a larger sense, do we do what we do?

(It isn’t for the money.) I think there are larger rewards to scholarship, to argumentative writing. We have a curiosity about how things work (or fail to), and the writing we do attempts to satisfy that curiosity, to explain problems to ourselves, to others. Though Richard D. Altick’s book *The Scholar-Adventurers* might be a hard sell to the general public, his fundamental idea still stands: There are risk and danger to scholarship; it takes some courage to undertake it. For example, we might figure out more how the universe operates, but that discovery might well undermine our previously held conceptions. So while our writing might not serve to amuse, and it might not gather miscellaneous thumbprints in the waiting room of a car-repair shop, it might just advance human knowledge. Lofty, perhaps, but I think true.

Most people never encounter such discourse. And most students, on entering college, have no idea of what it’s like. They’ve come from a culture that wants answers, not nuanced problematizations, not philosophy. They’ve been conditioned, as have most Americans, to seek out a position where a simple choice will solve the problem. They’ve been conditioned to see ideas as being part of a marketplace, just like sweatshirts, snowboards, or songs, and when they are asked to produce ideas, they look to that marketplace for a model. And students do this with their research papers as much as with their arguments. How often, in fact, does a student’s research paper look like an amateur journalists report of multiple facts and views, a superficial survey of x number of sources, with no argument even implied?

I don’t want to disparage consumer culture too much, since I often define myself against its dazzling and dreamy backdrop, but consumer culture (and the media, which are a part of it) often works against us in higher education. It makes arguments all the time, but

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faculty development UPDATE

SITES TO SEE

Google Scholar – Beta Version

<http://scholar.google.com/>

Google Scholar enables searching specifically for scholarly literature to find articles from a wide variety of academic publishers, professional societies, preprint repositories and universities, as well as scholarly articles available across the web. The tool orders search results by relevancy, so the most useful references should appear at the top. This ranking takes into account the full text of each article, author, publication, and how often it has been cited.

AdjunctNation.com

[http://](http://www.adjunctnation.com/)

www.adjunctnation.com/

Adjunct colleagues may want to check out AdjunctNation.com the website for Adjunct Advocate magazine. The site features teaching tools, conference information, communication tools and blogs, calls for submissions, career information, and other resources for full and part time adjunct faculty.

Peer Review

<http://www.aacu-edu.org/peerreview/index.cfm>

A publication of the Association of American Colleges and Universities (AAC&U), *Peer Review* provides briefings on emerging trends and key debates in undergraduate liberal education. Issues focus on a specific topic, providing comprehensive analysis, and highlighting changing practice on diverse campuses.

faculty development UPDATE

Effective Argumentation in a Culture of Discord

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they're not sound, intellectual arguments. It manufactures a need, it contrives a teleology. For example, now there's an even better TV or home gym or soap to buy; now you can improve your looks, your skin, your mood, your erectile capacity. In short, the consumer myth suggests that some consumer products can end, even satisfy, our hydra-headed desire. So the culture offers the beautiful product with one tentacle, but if you take it, two new beckoning heads pop up. More insidiously, consumer discourse, by concretizing satisfactions for the desires it creates, implies that any desires not satisfiable by culture—i.e., not purchasable—can only be perverse or bizarre; any complicated solutions, absurd.

Student writing resembles in microcosm the consumer-product myth insofar as it offers contrived problems for which there are equally contrived, predictable, prepackaged solutions. Indeed, this writing too often offers ideas that can be supported relatively easily, with abundant, even overwhelming, evidence. Consider, for example, the "five-paragraph essay" so often taught in high schools around the country and further abetted by the new SAT exam. Paragraph one offers an introduction, including a thesis at the end of the introduction. Its best if this thesis has three points. The subsequent three paragraphs develop and explain these thesis-supporting points. The last paragraph, the conclusion, sums up the paper and restates the thesis.

Nothing wrong with that, is there? Well, there is. It resembles the script for commercials. It inhibits, even prohibits freedom of thought. It

static—more noise than signal. There's no real inquiry going on, no grappling with complexities. It seeks only support, and readily available support at that. It can appear to be heated, resembling the screaming-heads model. But it's one-sided, and it goes nowhere, except to its inevitable end, which resembles or reproduces its beginning.

When we try to teach argument in the classroom, we have to fight a model of discourse that, zombielike, still stalks many classrooms. At the same time, we're pressed to provide a better model for students: the reasoned, calm approach, the one that engages and responds to counterarguments, that strives only to

One student told me writing in the argumentative mode was "scary." It's just not something they've been taught to do—yet its being tantamount to a transgressive act can make it much more attractive.

approach an understanding. The model for this in public discourse is as hard to find as the genre is to explain or justify. It's no surprise that we can't stick an ice pick through the five-paragraph monster's gelid heart.

The best argumentative writing expands and transforms the ideas of the writer. It questions itself, actively seeking out emergent problems along the way. And it ends not with a definitive, an in-your-face "So there!" (or a "You should just read the Bible!"), but probably with more complex questions, ones that push the continuum of the subject matter. Of course students don't initially like this model: It's not very tidy. It doesn't offer an easy answer or position. It seems to

waver, or to embody a predetermined "flip-flop" mentality. (This is the kind of thing that weakened John Kerry's credibility with voters.) But at the same time, students know that the model is better than the five-paragraph essay. One student told me writing in the argumentative mode was "scary." It's just not something they've been taught to do—yet its being tantamount to a transgressive act can make it much more attractive.

Why so? I think this might stem from a very simple human emotion that both the culture—and many writing assignments, too—seems desperate to eradicate: longing. Frederick Exley, in *A Fan's Notes*, talks about this issue. After college, his protagonist plans to get a certain kind of apartment in New York, a certain kind of job, and a certain kind of girlfriend. He even plans to be a "Genius." He has all these longings that need to be fulfilled. But in fact, what he hadn't really learned in college was that longings are better left unfulfilled: "Literature is born out of the very longing I was so seeking to suppress," he writes. Writing argument is all about longing—a longing for the truth. And this longing is inherently unsatisfiable.

Emerson frequently argued for the value of "conation," that is, the perpetual striving for something. We don't want to perpetually strive—or long—for anything, much less the truth. We want more immediate gratification: Get there, solve it, and get out ... People simply haven't been given the right models of how to think. That's our job; that's what academic arguments are about. Jon Stewart was right to have attacked *Crossfire* and its brand of discourse. Now it's up to us to create an intellectual alternative—not just for our students, but for the public as well.

Reprinted with permission from the author, this article originally appeared in *The Chronicle of Higher Education*, May 20, 2005, Volume 51, Issue 37, page B6.

Search Begins for Next Editor of *Issues in Accounting Education*

The managing editors of the three association-wide journals serve a three-year term with one initial year of transition. On our current schedule, one editor is selected each year, and this year the editor to be selected will replace Sue Ravenscroft at the helm of *Issues in Accounting Education*.

Sue's term runs through July 2007, but our plan is to have the next editor appointed and in transition by July 2006.

The Publications Committee is soliciting nominations for the *Issues in Accounting Education* post and will be considering nominees throughout the fall. Please send your nominations to the Vice President-Publications by December 14, 2005:

Morton Pincus
Professor of Accounting
Paul Merage School of Business
413 GSM
University of California, Irvine
Irvine, CA 92697-3125
Phone: (949) 824-4062
Fax: (949) 725-2812
Email: mpincus@uci.edu

Recipient of the Management Accounting Section's Lifetime Contribution Award

Professor Robert S. Kaplan, Baker Foundation Professor at the Harvard Business School, is this year's recipient of the Management Accounting Section's lifetime contribution award. The award presentation will take place during the mid-year meeting of the Management Accounting Section in Tampa, Florida.

Bob Kaplan's research, teaching, and consulting focus on linking cost and performance management systems to strategy implementation and operational excellence. He co-developed both activity-based costing and the Balanced Scorecard. He has authored or co-authored 12 books, 15 Harvard Business Review articles, and more than 120 papers.

Not surprisingly, Bob has received much recognition for his work. He received the Outstanding Accounting Educator Award in 1988 from the American Accounting Association (AAA), the 1994 CIMA Award from the Chartered Institute of Management Accountants (UK) for "Outstanding Contributions to the Accountancy Profession," and the 2001 Distinguished Service Award from the Institute of Management Accountants (IMA) for contributions to the practice and academic community.

Bob joined the Harvard Business School faculty in 1984 after spending 16 years on the faculty of the business school at Carnegie-Mellon University, where he served as Dean from 1977 to 1983. Kaplan received a B.S. and M.S. in Electrical Engineering from M.I.T., and a Ph.D. in Operations Research from Cornell University.

The selection committee was comprised of Professors Ella Mae Matsumura, Jake Birnberg and Bill Lanen. ■

Berlin/CITGO Grant

The purpose of the Berlin/CITGO Grant program will be to foster academics' understanding of the contemporary external reporting and **governance challenges** faced by preparers. Such understanding might be fostered by academics conducting field research, field studies, working in the field, or other such activities.

The AAA may award individual grants up to \$10,000. The total amount awarded from the Berlin/CITGO grant in any one year should not exceed \$25,000, ensuring that the grant will sustain such inquiry over at least a four-year period.

Proposals are being sought for funding of field work that will contribute to research papers and/or teaching cases that address issues managers face in reporting the past and anticipated future performance of their companies to boards/audit committees and to the public. **Proposals must be submitted by March 13, 2006.** Detailed instructions are available on the AAA website. Click on the Awards button and then click on Steve Berlin/CITGO Grant. ■

Invitation to Volunteer for Committees

President-elect Shyam Sunder is beginning to plan AAA committee assignments for 2006–2007. If you are interested in serving on a committee, please send contact information (name, affiliation, address, phone, fax, and email) with any specific committees of interest to:

American Accounting Association
5717 Bessie Drive
Sarasota, Florida 34233-2399
Email: office@aaahq.org

If you want to suggest someone to serve on a committee, or want to suggest some type of committee activity, please feel free to do so as well. All suggestions and offers are most welcome. ■

New...

Be sure to read all about the Emerging and Innovative Research Projects Sessions that will be featured at the 2006 AAA Annual Meeting in Washington, D.C. August 6–9, 2006.

Details are on page 6.

2005 Annual Meeting Highlights ...

The American Accounting Association held its 90th Annual Meeting August 7–10, 2005 at the Hilton San Francisco and the Renaissance Parc 55 Hotel with AAA President Jane Mutchler (right) presiding.

A record-breaking 2,691 people attended this expanded meeting that offered 171 paper presentation sessions, 36 panel sessions, 37 Continuing Professional Education sessions and 176 research forum paper presentation sessions. The popular Effective Learning Strategies presentations were expanded to 88 offerings and there were 39 New Scholars Sessions—a brand new feature introduced at this meeting.



Jane Mutchler and Judy Rayburn exchanging the Presidential gavel.

New for 2005 was a very popular Sunday night Reception and Dinner with Congressman Michael G. Oxley, Ohio 4th District, as the keynote speaker.



Cynthia Cooper (below), formerly with WorldCom, was the Wednesday Plenary speaker.



Dennis R. Beresford (right), University of Georgia, spoke on "Accounting Professionalism—They Just Don't Get It" during the Tuesday luncheon.



The Monday Plenary session was a Panel discussion titled "Conversation on the Future of the Profession" chaired by Nancy Barganoff (far right), Old Dominion University. Panelists included (left to right) Sharon Allen, Chairman of the Board, Deloitte & Touche LLP; John J. O'Connor, Vice Chairman of Services, PricewaterhouseCoopers LLP; Robert L. Guido, Vice Chair, Ernst & Young LLP; Stephen E. Allis, Partner in Charge of Government Affairs, KPMG.



Presidential Scholar Katherine Schipper (above), Financial Accounting Standards Board, addressed the Tuesday morning Plenary session.



Sharon K. Howell, The University of Texas at El Paso, won the drawing and will enjoy a complimentary breakfast for two and accommodations for three nights at the Marriott Wardman Park Hotel in Washington, D.C. during the 2006 AAA Annual Meeting.



Wildman Award winners George Plesko (left) University of Connecticut and Lillian Mills (right) The University of Arizona accepting their awards during the Monday Plenary session.



American Accounting Association Service Awards were presented to Joseph E. Rhile (above top), Emeritus, Lake Sumter Community College, and James R. Hasselback (above bottom) Florida State University

Outstanding Accounting Educator Awards were presented during the Tuesday plenary session to Gerald L. Salamon (left), Indiana University and G. Peter Wilson (right), Boston College



Competitive Manuscript Award winner Marc Picconi (below left), Indiana University, accepted his award during the Tuesday luncheon. Notable Contributions to Accounting Literature Award winner April Klein (below right), New York University, during the Wednesday Plenary session.



Innovation in Accounting Education Award winner Parveen Gupta (left), Lehigh University



Region Meetings—2006

CALL FOR PAPERS

2006 AAA Mid-Atlantic Regional Meeting

The Mid-Atlantic AAA Steering Committee and this year's host school, Duquesne University, invite educators, practitioners, and doctoral students to attend and participate in the 2006 AAA Mid-Atlantic Regional Meeting, April 20–22, 2006. The location of the meeting will be the Sheraton Station Square Hotel in Pittsburgh, Pennsylvania. Completed submissions should be received in electronic form no later than January 20, 2006. For more detailed information, please go to the AAA website and click on the Meetings button, and then click on Call for Papers under 2006 Mid-Atlantic Regional Meeting. ■

ANNOUNCEMENT

2006 AAA Midwest Regional Meeting

Members of the American Accounting Association, academicians, practitioners and doctoral students are invited to participate in the 2006 AAA Midwest Regional Meeting at the Intercontinental Hotel in Chicago, Illinois, March 30–April 1, 2006. The program will be structured around the papers accepted for presentation. For more detailed information, please go to the AAA website and click on the Meetings button, and then click on Call for Papers under 2006 Midwest Regional Meeting. ■

ANNOUNCEMENT

2006 Southwest Regional Meeting

Members of the American Accounting Association, academicians, practitioners, and doctoral students are invited to participate in the 2006 AAA Southwest Regional Meeting in the Renaissance Hotel in Oklahoma City, Oklahoma on March 1–4, 2006. Click on the Meetings button and then click on "Meeting Information" under 2006 Southwest Regional Meeting for the latest updated information or check the Region website at <http://acct.tamu.edu/smith/swaaa/swaaa97.htm>. ■

CALL FOR PAPERS

2006 Northeast Regional Meeting

Members of the American Accounting Association, academicians, practitioners, and doctoral students are invited to participate in the 2006 AAA Northeast Regional Meeting, to be hosted by the University of New Hampshire and held at the Sheraton Harborside Portsmouth Hotel and Conference Center in Portsmouth, New Hampshire. Completed papers should be received in hard copy or by email (with the paper as a Word file attachment) no later than Friday, January 20, 2006. For more detailed information, please visit the AAA website and click on the Meetings button, and then click on Call for Papers under 2006 Northeast Regional Meeting. ■

CALL FOR PAPERS

2006 Ohio Region Meeting

The 47th Annual Meeting of the Ohio Region of the AAA will be held in Cleveland, OH on May 4–6, 2006 at the Cleveland East Marriott Hotel in Beachwood, OH. The submission deadline is January 31, 2006. For more meeting details and submission information, please go to the AAA website and click on the Meetings button, and then click on Call for Papers under the 47th Annual Meeting of the Ohio Region. ■

CALL FOR PAPERS

Western Region of the AAA 2006 Annual Meeting

Accounting educators, students, and professionals are invited to submit completed manuscripts, and ideas for panels or workshops, for presentation at the AAA's 2006 Annual Western Region Meeting. The 41st annual meeting will be held at the Doubletree Hotel in Portland, Oregon on April 27–29, 2006. The deadline for paper submissions is January 3, 2006. Detailed criteria and instructions are available on the AAA website. Click on the Meetings button and then click on Calls for Papers under Western Region Meeting. ■

CALL FOR PAPERS

2006 Southeast Regional Meeting

Members of the American Accounting Association, academicians, practitioners, and doctoral students are invited to participate in the AAA Southeast Regional Meeting hosted by East Tennessee State University and held at the Hilton Hotel in Knoxville, Tennessee, March 30–April 1, 2006. Completed submissions should be received in electronic form no later than December 15, 2005. Late submissions will be accepted on a space available basis and will require a \$25 late fee. Additional information is provided on the AAA website. Click on the Meetings button, and then click on Call for Papers under 2006 Southeast Regional Meeting. ■

Future AAA Annual Meetings

2006	Washington, D.C.	August 6–9
2007	Chicago, Illinois	August 5–8
2008	Anaheim, California	August 3–6
2009	New York, NY	August 2–5

A Few Words from the Executive Director

With fall well under way, we have seen difficult times for colleagues both in the United States in areas affected by Hurricanes Katrina and Rita, and around the world most recently for those in Pakistan where at least three universities are being assessed for damages from the recent devastating earthquake there. Our community has been reaching out to find opportunities to connect and provide resources. If you have ideas/opportunities to share related to supporting colleagues please don't hesitate to get in touch.

We have a web resource page on the AAA website at http://aaahq.org/temp/HurricaneK_announcements.htm where Judy Cothern is collecting information and making updates as new details are available about recovery in the areas affected by the Gulf Coast hurricanes. We welcome recommendations for additions to that page; please contact Judy at judy@aaahq.org with ideas or resources that would be useful additions.

Happier news from the AAA is that we broke our all-time Annual Meeting attendance record at the 2005 meeting in San Francisco with 2691 registrants for the meeting (the old record was also in San Francisco, in 1993 with 2676 attending). Even better news is that with the expanded program many of you were more than registrants—serving as discussants, presenting papers, serving

on panels, moderating sessions, discussing forum papers, mentoring or presenting in New Scholars Concurrent Sessions, leading Section and Region activities and committees, sharing Effective Learning Strategies forum sessions, and taking part in peer review, networking, and just generally supporting colleagues and enjoying friends old and new. Thanks to all of you for making the San Francisco Annual Meeting a grand success!

We look forward to capitalizing on that momentum in 2006 so mark your calendars now to attend the AAA Annual Meeting in Washington DC, August 6–9, 2006.

I hope your fall semester and season are progressing well and look forward to seeing you at an upcoming AAA Section or Region meeting.

Best regards,
Tracey Sutherland
Executive Director



Tracey Sutherland

Accounting Hall of Fame Inducts Two Distinguished Accountants

Two distinguished accountants were inducted into The Accounting Hall of Fame on Monday, August 9, 2005 at the American Accounting Association Annual Meeting in San Francisco, California. The 2005 inductees are William T. Baxter, Professor Emeritus at the London School of Economics, London, England, and Edmund L. Jenkins, former chair of the Financial Accounting Standards Board.

Honorees are selected by the Accounting Hall of Fames international board of electors. Seventy-eight 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 Ohio State University's Fisher College of Business.

William T. Baxter is Professor Emeritus of the London School of Economics and one of Britain's most eminent academic accountants. Receiving his Ph.D. from LSE in 1945, he has published extensively over a long career. His work includes many influential books and articles on such subjects as accounting and reporting under conditions of changing prices and the importance of opportunity cost in solving business problems. His books include *Inflation Accounting* (1984), *Studies in Accounting Theory* (1962, edited with Sidney Davidson), and *The House of Hancock: Business in Boston, 1724-1775* (1945). His many honors and awards include an honorary degree from Edinburgh University of Law. Professor Baxter will be 100 years old in 2006 and was unable to attend the induction ceremony in San Francisco.

The career of Edmund L. Jenkins is distinguished by major contributions to the accounting profession and to financial reporting. As Chairman of the Financial Accounting Standards



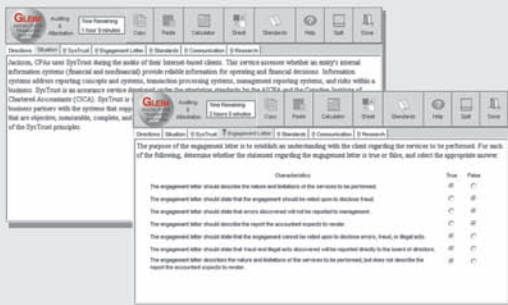
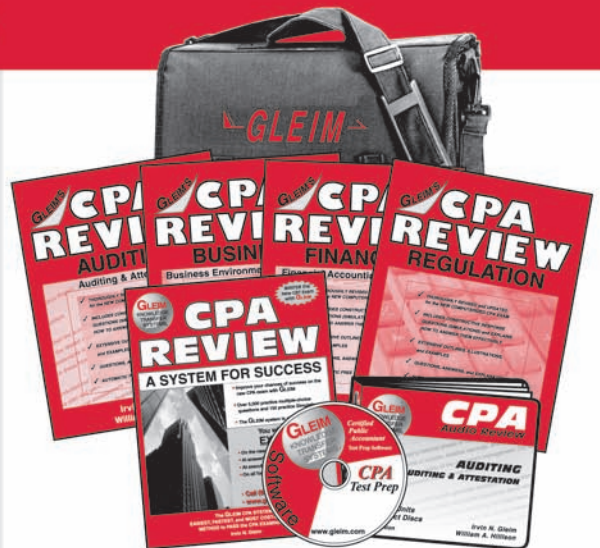
Members of Accounting Hall of Fame in attendance at induction ceremony on August 8, 2005): Back Row (left to right): *Stephen A. Zeff (Rice University)*, *Gerald A. Feltham (University of British Columbia)*, *Charles T. Horngren (Stanford University)*, *William H. Beaver (Stanford University)*, *James Don Edwards (University of Georgia)*, *Dennis R. Beresford (University of Georgia)*; Front Row (left to right): *James J. Leisenring (International Accounting Standards Board)*, *Edmund L. Jenkins (Financial Accounting Standards Board, retired)*, *Sidney Davidson (University of Chicago)*, and *Joel S. Demski (University of Florida)*. *William Baxter* was unable to attend the induction ceremony.

Board (FASB), he worked tirelessly to serve the investing public through the development of high-quality financial reporting standards. He provided outstanding leadership in many areas, including the FASB's technical agenda, constituent relations, liaison with the legislative and regulatory communities, international activities, and maintaining the FASB's independence. Prior to joining the FASB, he was employed by Arthur Andersen LLP for 38 years, most recently as Managing Partner of the Professional Standards Group of its worldwide practice. From 1991 to 1994, he served as Chairman of the Special Committee on Financial Reporting, constituted by the American Institute of CPAs (AICPA), that became known as the "Jenkins Committee." He also was a member of the FASB's Emerging Issues Task Force from 1984 to 1991. A native of Michigan, he holds a B.A. from Albion College and an M.B.A. from the University of Michigan. ■

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