



Accounting Education NEWS

The newsletter of the American Accounting Association
Co-Editors: Shyam Sunder and Tracey E. Sutherland

2006 Annual Meeting Highlights

The 2006 Annual Meeting in Washington, D.C. broke attendance records again with 2712 registered attendees. The meeting kicked off to an appreciative audience with R. Eugene Rice as our Opening Plenary speaker. See pages 10 and 11.



The Accounting Hall of Fame Inducts Two Distinguished Accounting Professors

Two distinguished accounting professors were inducted into The Accounting Hall of Fame on Monday, August 7, 2006 at the American Accounting Association Annual Meeting in Washington, D.C. The 2006 inductees are Professor Robert S. Kaplan of the Harvard Business School, and Robert S. Sterling, Professor Emeritus of Rice University.

Honorees are selected by the Accounting Hall of Fame's international board of electors. Eighty 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.

Robert S. Kaplan is Baker Foundation Professor at the Harvard Business School. An accounting scholar and author of international acclaim, his many books and articles have given new life to cost accounting and revitalized the role of accounting in business management and strategic planning. Prior to joining the HBS faculty, he was for 15 years on the faculty of the Graduate School of Industrial Administration at Carnegie Mellon University, serving as Dean of the school for six years.

Robert S. Sterling is Professor Emeritus at Rice University where he served as the founding Dean of the School of Administration. An insightful writer, he argued eloquently for expanding the role of market values in financial reporting in his many books and papers on theoretical and conceptual accounting issues. Prior to joining Rice University, he served for seven years on the accounting faculty at the University of Kansas.

"Imagine a world in which scholarship is driven by the curiosity to address questions ..." see page 3

Next year's Annual Meeting will be in Chicago on August 5-8 and the call for submissions has gone out ... Read all the details on pages 4-6.

Student membership now available worldwide ... see page 15



Members of Accounting Hall of Fame in attendance at induction ceremony on August 7, 2006: Back Row (left to right): William H. Beaver (Stanford University), Joel S. Demski (University of Florida), Stephen A. Zeff (Rice University), James Don Edwards (University of Georgia), Arthur R. Wyatt (University of Illinois at Urbana-Champaign), and Charles A. Bowsher (General Accounting Office, retired), Front Row (left to right): Charles T. Horngren (Stanford University), Robert S. Kaplan (Harvard University), Robert R. Sterling (Rice University, retired), and Sidney Davidson (University of Chicago).

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Deloitte Sponsors 36th Annual American Accounting Association Doctoral Consortium

The American Accounting Association/Deloitte/J. Michael Cook Doctoral Consortium was held June 21-24 at the Granlibakkan Conference Center and Resort in Tahoe City, California. For the 36th consecutive year, the Consortium brought together a select group of the best accounting doctoral students from around the world to learn from leading academics in our field.

Shaun Budnik, President of the Deloitte Foundation, spoke at the welcoming dinner about the importance of accounting research on the challenges that face practicing accountants. Janet Butchko of the Deloitte Foundation was also in attendance. AAA President Judy Rayburn offered some personal reflections on the state of the accounting academy at the closing session of the Consortium.

"We are truly indebted to the Deloitte Foundation and J. Michael Cook for their financial support," said Professor Jere Francis, chair. "The value-added from the Consortium to the academic community, and ultimately to the accounting profession, is enormous. It was an honor for me to organize and participate in a program that has so much tradition, history and importance in preparing the next generation of accounting professors." ■

Deloitte Wildman Medal Award



The Deloitte Wildman Award is given annually, at the American Accounting Association Annual Meeting, to the author(s) of the article, book, monograph, or other work published during the five calendar years preceding the year of the award, which is judged to have made or to be likely to make, the most significant contribution to the advancement of the practice of accounting (including audit, tax, and management services).

This year's Wildman Medal Award winners (left to right) were Susan W. Scholz, University of Kansas; William R. Kinney, The University of Texas at Austin; and Zoe-Vonna Palmrose, University of Southern California.



Shyam Sunder,
Yale University

President's Message Imagined Worlds of Accounting¹

*You see things;
and you say
"Why?" But I
dream things
that never were;
and I say "Why
not?"*

—George
Bernard Shaw

*"(t)he historic
role of the*

*scientist is to do the unthinkable, to overturn
cherished beliefs, and to kill gods."*

—J. B. S. Haldane

All learned disciplines, and our socio-political-economic organizations are results of our imagination. Modern corporations—marvels of organizational engineering—would not be possible without imagination. Accounting, too, is an artifact that arose from human imagination, with mathematics, writing and the civilization itself.

Thinking about the possible alternatives to current institutions of accounting and auditing is essential if our world is to change and get better. Imagination must be an essential element of accounting scholarship and instruction.

Can we imagine a world in which we shall achieve a better balance between social norms of the business and accounting community, enforced by the social networks and sanctions on the one hand, and formal standards and rules enforced by the power of punishment on the other?

Imagine letting reporting clients have more rather than fewer choices of accounting methods. Will the resulting financial reports tell us more or less? Arguments for less have been well known. What is not so well known are Ron Dye and Carolyn Levine's argument that by making choices, we reveal our secrets. Could it be that the uniformity dogma in financial reporting ignores the signaling value of choices that people make?

Imagine eliminating the monopolies granted by governments to the FASB and the IASB, and naming at least two, perhaps three or four, bodies whose standards would be acceptable in each jurisdiction. Companies in the jurisdiction would choose one set for their financial reports. These bodies would be financed exclusively by the royalties they collect from the firms which use their standards. The standard setters would effectively compete, not collude or coordinate, with each other for these royalty fees, and would be forced to make difficult and better choices. Oxford English Dictionary competes with other dictionaries; so could the accounting standard setters.

Imagine a world in which scholarship is driven by the curiosity to address questions whose answers we would like to know, but don't. It would be fun to satisfy our curiosity, as well as help make it a better world.

Imagine if our doctoral programs were to attract young men and women, driven by their curiosity to better understand the world they live in, even if it means overturning our theories, and killing the "gods" of the field (as the famous biologist J. B. S. Haldane suggested).

Imagine a world in which we disclose to our young scholars that, while we, the older folks, have the advantage of being more familiar with the literature than they are, they have the advantage of not having their thinking constrained by such knowledge. Their clean slate, and ability to think afresh, is itself a great resource that we rarely tell them about.

Imagine a world in which our scholarship includes not only doing new work, but also reading the history of thought in our discipline, and understanding the complex, mutual, often incestuous relationships among various theories.

Imagine, having our research agendas driven not so much by research method but by the questions we seek to answer. Imagine the sections of this Association, organized by questions. Imagine the journals of this Association organized by

questions, instead of methods. Imagine, the sessions of our meetings being organized by questions, not methods. Imagine, the doctoral consortia of this association being organized by questions, not methods. Will this change our thinking? Will it change what we do, the conclusions we reach, and what we publish?

Imagine a world in which we, the teachers of accounting, do what interests us most, whether it is the excitement and the challenge of shaping young minds and expectant lives full of promise; whether it is developing curricula, teaching materials and software to bring the knowledge and understanding of the world from whatever disciplines to our students; whether it is advising our younger friends to make the most of their strengths; whether it is developing and helping build our departments, colleges, universities, their links to business, government and community, and disciplinary organizations like our own association; whether it is interaction with our colleagues in mutually stimulating intellectual activity, and perhaps even, thinking, writing, and sharing of our ideas with others.

Debits and credits, balance sheets and income statements, budgets and costing, information systems, tax returns, and audits are solutions we have developed over the centuries to address difficult problems of social and economic organization. Imagine presenting accounting to our students as ingenious answers to difficult questions that face our society to encourage their creativity. Imagine forgoing the use of standards in the classroom that stunt the thinking powers of our students. Imagine the effect of standards on the attitudes of corporate managers and auditors and their sense of personal responsibility for what they do.

Imagine a world in which we actually read, not just count, the work of our colleagues to make up our individual minds about how interesting and exciting we find their content. Imagine a world in which there are no A-journals, or B-journals, or C-journals, only A-ideas,

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¹ An earlier version of this paper was delivered on August 9, 2006 as the Presidential Address at the Annual Meeting of the American Accounting Association in Washington, D.C. Find the address online at http://aaahq.org/AM2006/speaker_materials.htm.

2007 Annual Meeting

CALL FOR SUBMISSIONS

Submission Deadline — January 8, 2007

Imagined Worlds of Accounting

The theme of the 2007 meeting is “Imagined Worlds of Accounting.” Freeman Dyson explores alternative conceptualizations of the physical world in his book entitled *Imagined Worlds*. Accounting scholarship similarly involves alternative conceptualizations; we study current practices, but we also imagine and analyze how and why practices could be different. Thus, accounting, as an ancient discipline that arose with mathematics and human civilization, examines not only the way things are (as a social science) but also how they might be (as an engineering and policy science). In our 2007 AAA meeting we will celebrate and explore the power of accounting in both of these domains.

In 2007, the American Accounting Association (AAA) will hold its Annual Meeting in Chicago, Illinois, August 5-8. The Program Advisory Committee for the 2007 Annual Meeting of the AAA invites academic and practitioner members from around the globe to submit proposals for: papers, panels, forum proposals, Effective Learning Strategies sessions, CPE sessions 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 that are highly innovative and bring fresh perspectives to bear on accounting research and education. Some sessions will showcase ideas that lie outside the current boundaries of accounting but show promise for furthering our understanding of accounting. Thus, we are continuing the Emerging and Innovative Research Projects Sessions to highlight new research that is outside the traditional boundaries of accounting research. New Scholar Concurrent sessions offer an excellent opportunity for new faculty and doctoral students to receive mentoring from senior scholars on promising working papers. Effective Learning Strategies sessions offer an interactive opportunity to share innovations supporting learning. For details on all types of submissions see below.



Submission Deadlines

Submissions are being accepted online and must be received by Monday January 8, 2007 to be considered for inclusion in the program. There is no submission fee. All submissions must be submitted electronically and can be submitted online at <http://aaahq.org/AM2007/submit.htm>.

2007 AAA Annual Meeting Submission Opportunities

Emerging and Innovative Research Sessions

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. These sessions can be either in the form of a concurrent session or in an interactive format where authors provide graphical representations, interactive technologies, and displays to highlight key findings and research

methods that will facilitate discussion with participants. Members of the Annual Meeting Program Advisory Committee will review submissions under this category.

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 below and on the Annual Meeting website.

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 2004 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 2007 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 Strategies 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 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 highlight key findings and research methods that will facilitate discussion with participants. Presentation guidelines are available from section liaisons.

Continuing Professional Education (CPE) Sessions (Saturday and Sunday, August 4–5)

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 8/4 and 8/5. Submitted CPE proposals are reviewed and selected by members of the Accounting Education Committee.

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 2007 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/AM2007/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, please click on the link to detailed instructions on the AAA website.

DO NOT:

- include a cover page with your submission. Information typically provided on a cover page will be entered on the online submission form.
- 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.

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2007 Annual Meeting

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- Indicate 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

Rich Houston – rhouston@cba.ua.edu
Accounting Programs Leadership Group

Greg Carnes –
greg.carnes@lipscomb.edu

American Taxation Association

Julia Camp – julia.camp@umb.edu

Artificial Intelligence/Emerging Technologies

Saeed Roohani –
sroohani@bryant.edu

Auditing

Chris Earley – cearley@bentley.edu

The Diversity Section

Cheryl Allen – callen@morehouse.edu

Financial Accounting and Reporting

Karl Muller – kam23@psu.edu

Gender Issues and Worklife Balance

Kimberly Charron –
kim.charron@unlv.edu

Government and Nonprofit

Thomas E. Vermeer –
tvermeer@ubalt.edu

History and Integrative

Dale Flesher – acdlf@olemiss.edu

Information Systems

Stacy Kovar – skovar@ksu.edu

International Accounting

F. Greg Burton – fgb2@byu.edu

Management Accounting

Anne Lillis – alillis@unimelb.edu.au

Public Interest

Charlie Cullinan –
cullinan@bryant.edu

Teaching and Curriculum

Dale Flesher – acdlf@olemiss.edu

Two-Year College

Linda Tarrago – ltarrago@hccfl.edu

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 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, user 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 above.

President's Letter

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B-ideas, and so on.

Imagine a world in which, instead of dividing the faculty groups and Ph.D. programs into progressively narrow sub-disciplines of accounting, we form larger aggregates in which we exercise freedom to address problems of any aspects of accounting, even management, that catch our fancy.

I believe that other uncounted imaginings lie unexpressed in the conscious and unconscious minds of the eight thousand members of the Association. I wonder which of these imaginings will one day be attempted and transformed into reality? I do know that the world will not change if we do not imagine, after Bernard Shaw, *what it is not*. It will not change if we do not take the risk of translating our own unorthodox, rebellious thoughts into reality.

The battle to have the imagined and the hypothetical taken seriously is not an easy one. In our own field, in spite of over a century of debate, opportunity cost remains but a poor cousin to sunk costs, even in decision-making contexts.

For accounting to advance as a discipline, and for accountants to continue their glorious tradition of contributions to society, we must allow ourselves to imagine the alternative worlds of accounting. *Imagined Worlds of Accounting*, perhaps, would be a provocative theme during the coming year of the Association, and for our Chicago meetings. Let us celebrate and explore the power of accounting in concrete and imagined forms, share our dreams and work to change the world in ways that our unique gift of the power to imagine allows us humans to do. Then, we would have earned our keep from society.

References

- Dyson, Freeman J. 1997. *Imagined Worlds*. Cambridge, MA: Harvard University Press.
- Shaw, George Bernard. *Back to Methuselah*, act I, *Selected Plays with Prefaces*, vol. 2, p. 7 (1949). Dodd, Mead & Company. The serpent says these words to Eve.

Paradox and Pedagogy: A Case Example

*If you find this brief excerpt intriguing consider adding author Parker Palmer's insightful book *The Courage to Teach to your stack of bedside reading.**

When I design a classroom session, I am aware of six paradoxical tensions that I want to build into the teaching and learning space. These six are neither prescriptive nor exhaustive. They are simply mine, offered to illustrate how the principle of paradox might contribute to pedagogical design:

- The space should be bounded and open.
- The space should be hospitable and “charged.”
- The space should invite the voice of the individual and the voice of the group.
- The space should honor the “little” stories of the students and the “big” stories of the disciplines and tradition.
- The space should support solitude and surround it with the resources of community.
- The space should welcome both silence and speech.

... to rescue the paradoxes and the reader from death by abstraction, I want to explore some practical ways for classroom teachers to bring these idea to life.

These ... paradoxes add up to sound pedagogy—in theory. But what do they look like in practice? I will try to answer that question, with one proviso: what follows is not a “formula” for teaching, but a personal account of how I have tried to hold these paradoxes together in my own work.

The principle of paradox can help illumine selfhood of any teacher and the construction of any teaching and learning space, but the particular pedagogy I am about to describe emerges from a selfhood that may bear scant resemblance to your own. By saying yes, or no, or maybe to what follows, you may discover something about the sources of teaching that have authenticity for you.

Practicing Paradox in the Classroom

... A good text embodies both openness and boundaries—the boundaries created by a clear and

compelling set of issues, and the openness that comes from exploring those issues in a reflective manner. By choosing such a text and immersing myself in it, I can often get a sense of the learning space I want to create in class. So I reviewed the issues central to *Habits*, finally settling on what Americans believe about “freedom” as the one I wanted to pursue.

But taking pedagogical clues from a text does not imply slavish adherence to it; the most boring classes I ever took, or taught, stayed so close to the text that we might as well have stayed home. By a “good text” I mean one that is fundamentally sound and—another paradox—one with enough unexplained gaps that it cannot be followed like a cookbook.

Students do not learn to learn from a text that is without sin, that raises all the right questions and gives all the right answers. But a text with discontinuities and ambiguities demands our engagement with it, giving students space to move into its field of discourse and think their own thoughts. Taking pedagogical clues from a text means looking not only for what the text can teach us, but also for what we can teach the text.

Habits of the Heart, it seems to me, is blessed by certain gaps in its data, which are based on interviews with a narrow range of Americans from which the authors draw some wide-ranging conclusions. From my vantage point at a small Appalachian college, I was aware that *Habits* had little to say about the large number of Americans who live in poverty, and nothing at all to say about the unique experience of poverty in Appalachia.

To honor the first paradox—a learning space should be open and bounded—I decided to create boundaries by asking my students to focus on the picture of freedom that *Habits* paints, and then to open that space by asking them, “What’s wrong with this picture?,” based on their own experience. (Of course, the questioning approach itself honors the first paradox by creating clear boundaries around the subject while leaving students free to make their own responses.)

By inviting data from my students’ lives into the conversation, I was

honoring that part of the second paradox that says the learning space should be hospitable. Hospitality in the classroom requires us not only to treat students with civility and compassion, but to invite our students and their insights into the conversation. The good host is not only polite to the guest—the good host assumes that the guest has stories to tell.

This second paradox requires that a learning space be “charged” as well as hospitable, a space where students are challenged as well as welcomed. I hoped to create this charge by lifting up “freedom” as the concept I wanted my students to reflect on. I knew that freedom was a major issue in their lives: some were still rebelling against their families, and others felt that the college unduly constrained their lives.

So my focus questions—“What have you been taught in the past about freedom, especially ‘freedom from...’ and ‘freedom to...?’ And what beliefs about freedom do you now hold?”—were chosen because I thought they might be hot buttons, and so they were. They got my students’ attention, emotionally and intellectually, drawing them so deeply into the learning space that they could hardly avoid the challenge to think real thoughts.

To honor the third paradox—that the learning space invite the voices of both individual and group—I began by asking students to take a few minutes to reflect on the question in silence, the silence that most students require to think their best thoughts. Since simple silence is awkward for most people, I asked them to make notes as they reflected, giving them something to do. Then, in a subtle but shameless attempt to concentrate their minds on the task at hand, I said, “I will tell you in a minute what the notes are for.”

Since my students did not know whether I would gather and grade their notes (which I would never do), or ask them to use their notes for personal reference in small groups (which I eventually did), all of them made notes, just in case things got serious. Here is a

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Paradox and Pedagogy

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small but significant flashback to the educative value of a “charged” ethos!

Then I made a gradual movement from the voice of the individual to the voice of the group. Following the personal reflection time, I asked students to gather in self-selected groups of three, for ten minutes, to share their reflections before the large-group dialogue began. Small groups give everyone a chance to speak in a relatively safe setting, and the winning that they allow makes it more likely that students will have something of value to say when the large-group discussion begins.

When the large group gathers, holding the tension of the third paradox—the voice of the individual and the voice of the group—depends heavily on the teacher’s ability to facilitate rather than dictate the discussion. On one hand, the teacher must invite and affirm each individual’s voice. That does not mean “agreeing with everything that is said, no matter how ludicrous,” as cynics sometimes suggest. It means helping each person find the best meaning in what he or she is saying by paying close attention, asking clarifying questions, and offering illustrations if the student gets lost in abstraction.

On the other hand, this paradox requires the teacher to give voice to whatever thought-pattern may be emerging from the group: the group does not have a voice until the teacher gives it one. This means listening and holding all the threads of the conversation in mind so that one can eventually lift up a fabric of thought and ask, “Does this look like what you have been saying?” I did this when I showed my students how the self-centeredness they claimed when questioned about their theory of freedom contrasted with the communal ethic they revealed when confronted with an actual dilemma.

The fourth paradox—that we must honor both the “little” stories of our lives and the “big” stories of the disciplines—is woven into all the pedagogical moves I have described. It is a hard tension to hold—not only because academia discredits the little story, but because the little stories are the ones students feel most comfortable with. Given free rein, they will hide out in their little stories and evade the big ones.

Though our little stories contain truths that can check and correct the big story (as

my students’ Appalachian experience corrected the big story in *Habits of the Heart*), the teacher must keep using the big story to reframe the little ones. I did this when I used concepts from *Habits* to point out that my students’ resistance to suing the police for false arrest revealed a stronger communal ethic than their talk about freedom had suggested.

The key to holding this paradox is the knowledge that, though students can tell their own stories, they, like the rest of us, rarely understand the meanings of the stories they tell. How could they, when education so seldom treats their lives as sources of knowledge? The teacher who wants to teach at the intersection of all the stories, big and little, must continually make interpretations that students do not know how to make—until they have been “heard to speech” often enough to do it for themselves.

The fifth paradox—that the space should support solitude and surround it with the resources of community—is usually implemented only in metaphorical terms. In most educational settings we cannot send students off for solitary reflection in the middle of class. But what we can do, even as we are developing a collective voice around a given issue, is to honor the soul’s need for solitude within the group.

For example, I tell my students that, as much as I value dialogue, I affirm their right not to participate overtly in the conversation—as long as I have the sense, and an occasional verbal reassurance, that they are participating inwardly. This permission not to speak seems to evoke speech from people who are normally silent: we are more likely to choose participation when our freedom of choice is honored.

Honoring the solitude of my students’ souls also means that, as I listen to them speak, I must discern how deeply to draw them into a topic with my questions. There are some places where the human soul does not want to go—not, at least, in full view of other people.

I came to such a moment in case one when that young man told the story of his false arrest. I knew immediately the question I wanted to ask him, a question that would raise the issue of freedom vs. accountability that had yet to surface in our discussion: “Why didn’t you sue the police for false arrest? You might have gotten rich overnight.”

But that question has sharp edges, especially in a context of poverty. It could easily be heard as, “What are you—stupid? You blew a chance to get rich.” So

before I could ask the question, I needed to ask myself: can this student handle the question? Do he and I have the kind of relationship that would keep him from being wounded? This is the metaphorical meaning of protecting—a student’s solitude: inviting the whole truth while refusing to violate the vulnerability of his or her soul.

The sixth paradox involves creating a space that welcomes both silence and speech. In the session I am examining there was much talk but only one clear period of silence when I asked students to collect their thoughts and make notes on the questions I had posed. That was a valuable interlude. But the silences that interest me most are the ones that occur midstream in a discussion, when a point is made, or a question posed, that evokes no immediate response.

As the seconds tick by and the silence deepens, my belief in the value of silence goes on trial. Like most people, I am conditioned to interpret silence as a symptom of something gone wrong. I am the salaried leader of this classroom enterprise, and I live by an ethic of professional responsibility, so in the silence my sense of competence and worth is at stake: I am the one who must set right what has gone wrong—by speaking. Panic catapults me to the conclusion that the point just made, or the question just raised, has left students either dumbfounded or bored, and I am duty-bound to apply conversational CPR.

But suppose that my panic has misled me, and my quick conclusion is mistaken. Suppose my students are neither dumbfounded nor dismissive but digging deep; suppose they are not ignorant or cynical but wise enough to know that this moment calls for thought; suppose they are not wasting time, but doing a more reflective form of learning. I miss all such possibilities when I assume that their silence signifies a problem, reacting to it from my own need for control rather than their need to learn.

Even if my hopeful interpretations are mistaken, it is indisputable that, the moment I break the silence, I foreclose on all chances for authentic learning: why would my students think their own thoughts in the silence when they know I will invariably fill it with thoughts of my own?

The particular way of practicing paradox I have just described may have more to do with my identity than with yours. But practicing paradox in the

(continued on page 9)

Paradox and Pedagogy

(continued from page 8)

classroom is not unique to the kinds of subjects or students I teach. I have been in high school science labs where the paradox of the individual and group voice is honored as students look into microscopes, one-by-one, then gather to seek consensus on what they have seen and what it means. I know teachers of grade school mathematics who understand that the “charge” of math’s mysteries must be held in paradox with an ethos of hospitality, especially if girls and minority youngsters are to overcome a culture that says they are incapable of quantitative thinking. I have visited college literature courses where the big story and the little stories are held in paradoxical tension as the teacher helps students understand the drama of the family of *King Lear* by relating it to family dramas that the students know first-hand.

The principle of paradox offers no cookbook fix for teaching. But if it fits who you are, it offers guidance on any level of education and with any field of study.

Holding the Tension of Opposites

Holding the tension of paradox so that our students can learn at deeper levels is among the most difficult demands of good teaching. How are we supposed to do it?

Imagine yourself in a classroom. You ask a well-framed question, and then you wait and wait as the great silence descends. You know you should wait some more, not jump, but your heart pounds, then sinks, and finally feels helpless and out of control. So you answer your own question with an emotional mix of anxiety, anger, and authoritarianism that only makes things worse. Then you watch as the opening to learning offered by the silence vanishes—and teaching becomes more and more like running headlong into walls. That scenario—which could apply to holding any of the paradoxes, not just silence and speech—suggests a simple truth: the place where paradoxes are held together is in the teacher’s heart, and our inability to hold them is less a failure of technique than a gap in our inner lives. If we want to teach and learn in the power of paradox, we must re-educate our hearts ...

Excerpts from Parker Palmer’s *The Courage to Teach* (Jossey-Bass Publishers, San Francisco, 1997).

faculty development UPDATE

SITES TO SEE

Looking for workshop opportunities? Check the AAA meetings site at <http://aaahq.org/meetings/default.cfm?view=a> and consider the following.

Motivating Students to Learn February 25–27, 2007 – San Antonio, TX

<http://www.idea.ksu.edu/workshops/index.html>

A 3-day, in-depth exploration of factors affecting student motivation. Learn how individuals and instructional teams can change the learning landscape for their students. Leaders are nationally recognized experts and authors in the field of teaching and learning.

The Student as Scholar: Undergraduate Research and Creative Practice

April 19–21, 2007 – Long Beach, CA

http://www.aacu.org/meetings/undergraduate_research/index.cfm

Research experiences and creative practice projects have the potential to be transformative, moving our undergraduates to deeper understanding of and engagement with the world around them. This working conference will examine strategies for developing effective undergraduate research programs that foster in students sophisticated skills in analysis, discovery, and problem-solving.

Blueprints for Student Learning March 16-17, 2007 – Pomona, CA

http://www.iats.com/conferences/west2007_info.html

Retreat combines workshops, discussion sessions, and major addresses, with opportunities for informal discussion about excellence in college teaching and learning. Internationally known scholars join new and experienced faculty members and administrators from all over the world to discuss topics such as incorporating technology into teaching, encouraging critical thinking, using teaching and student portfolios, implementing group learning, and evaluating teaching.

Accounting Horizons and Issues in Accounting Education Best Paper Awards Selected by Readers

At the 2006 Annual Meeting in Washington, D.C., the inaugural “Best Paper in *Accounting Horizons* Award” was announced. This award is sponsored by McGraw-Hill/Irwin and the AAA, and is based on the votes of the members subscribing to *Accounting Horizons*. Virtually all papers published in *Accounting Horizons* during 2005 were eligible for consideration, and the voting resulted in a tie:

Accounting for Liabilities: Conceptual Issues, Standard Setting, and Evidence from Academic Research by Christine A. Botosan, Lisa Koonce, Stephen G. Ryan, Mary S. Stone, and James M. Wahlen and *Does Graduate Business Education Contribute to Professional Accounting Success?* by Benson Wier, Dan N. Stone, and James E. Hunton

Bob Libby, the former Vice President–Publications who helped obtain funding for the award, presented the awards to the winners at the Tuesday luncheon during the convention.

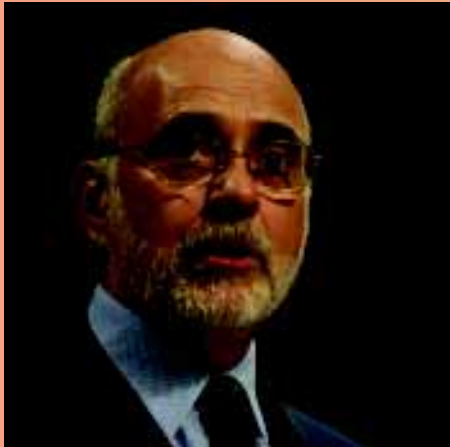
At the 2007 convention in Chicago, the first-ever “Best Paper in *Issues in Accounting Education* Award” will be announced. This award is also sponsored by McGraw-Hill/Irwin and the AAA. The winning paper will be voted upon by members subscribing to *Issues in Accounting Education*, and virtually all papers published in *Issues* during 2006 will be eligible.

The voting will take place for the inaugural *Issues* best paper award and for the second year of the best *Accounting Horizons* paper award next spring.

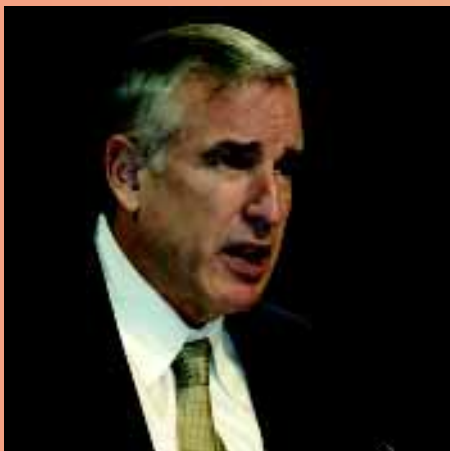
2006 Annual Meeting Highlights

The American Accounting Association held its 91st Annual Meeting August 6–9, 2006 at the Marriott Wardman Park and Omni Shoreham Hotel with AAA President Judy Rayburn (right) presiding.

The attendance record was broken for the second consecutive year with 2,712 registrants attending the expanded meeting. In addition to plenary sessions, registrants could choose from 213 concurrent sessions, 180 forum papers, 33 CPE sessions, and 109 Effective Learning Strategies presentations. The popular New Scholar Concurrent Sessions introduced last year offered 34 sessions this year. New learning opportunities included Detection of Deception Sessions and 23 Emerging and Innovative Research Sessions.



Robert Libby, Cornell University, (above) received the Outstanding Service Award.



The readers voted and there was a tie for the new Accounting Horizons Best Paper Award sponsored by McGraw-Hill. Accepting for their coauthors were Stephen Ryan, New York University (above right) and Benson Wier, Virginia Commonwealth University (right). See the complete story on page 9.

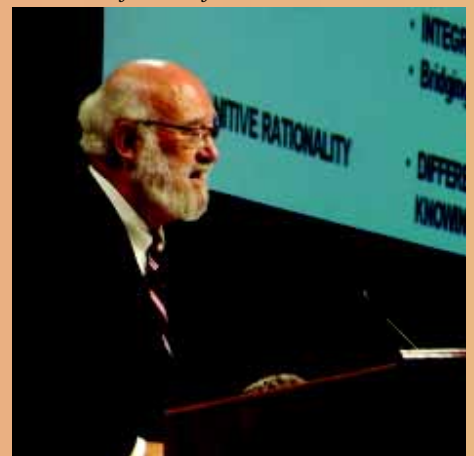
Joel Demski, University of Florida, (above left) and John Fellingham, The Ohio State University, (left) during their panel at the Wednesday plenary session.



Larry Brown, Georgia State University, thanking PricewaterhouseCoopers Foundation and the selection committee for the Outstanding Accounting Educator Award.

Bernie Milano, KPMG Foundation, accepting a Special Recognition Award sponsored by the AICPA.

R. Eugene Rice, American Association for Higher Education, delivering remarks during the Monday Plenary session.





Shyam Sunder, the incoming AAA President for 2006-2007 accepts the gavel from Judy Rayburn, AAA President for 2005-2006.



AAA Executive Director Tracey Sutherland presented raffle winner Kevin R. Smith, University of Kansas, with a certificate for four hotel nights at the Hilton Chicago to coincide with the 2007 Annual Meeting.



Competitive Manuscript Award winner Isabel Yanyan Wang, Michigan State University.



Floyd Norris, Chief Financial Correspondent for the New York Times was our Tuesday Luncheon speaker.



Ernie Larkins, Georgia State University (above right) and Julian Diaz, III (below right) were co-winners of the Innovations in Accounting Education Award.



Presidential Scholar Anthony Hopwood, University of Oxford, was the Tuesday Plenary speaker.



Three papers won Notable Contribution to Accounting Literature Awards this year. Lynn Hannon (below left) accepted for coauthors John Evans III, Ranjani Krishnan and Donald Moser. Shannon Anderson (below middle) accepted for her coauthor S. Mark Young and Shiva Rajgopal (below right) accepted on behalf of his coauthors John Graham and Campbell Harvey.



CALLS and MEETINGS

CALL FOR PAPERS

The Glen McLaughlin (Endowed) Prize for Research in Accounting Ethics

The School of Accounting at the University of Oklahoma is soliciting submissions for the ninth annual Glen McLaughlin Prize for research in accounting ethics. The prize includes an award of \$10,000 for the best unpublished paper on ethics in any area of accounting. We invite all papers that examine the implications of ethics for accounting, organizational design, reporting and disclosures, assurance services, control systems, economic consequences of firms, and investment and financing of firms. Submission deadline is December 4, 2006. For more information please go to the AAA website. Click on "Submissions" and then click on The Glen McLaughlin (Endowed) Prize for Research in Accounting Ethics.

CALL FOR SUBMISSIONS

2007 Jim Bulloch Award for Innovations in Management Accounting Education

The Jim Bulloch Award is given annually to a faculty member, groups of faculty members, or a department in recognition of an outstanding contribution to the field of management accounting education. The Award, sponsored by the Institute of Management Accountants (IMA), is presented at the annual meeting of the Management Accounting Section of the AAA. The Award recipient(s) will receive a plaque and a \$3,000 honorarium. Individual faculty members, groups of faculty members, or departments are eligible. See the AAA website for detailed information.

Nominations for the award are due by April 30, 2007 and should be sent electronically to Professor Gary Siegel, at gsiegel@depaul.edu.

CALL FOR PAPERS

Global Research in Organizational and Accounting Change (GROAC) Conference

The first biennial international conference of the Global Research in Organizational and Accounting Change (GROAC) network will be held July 9–11, 2008. The GROAC network is committed to high quality research on contemporary issues in organizational and accounting change. The deadline for submission is December 14, 2007. For more information please go to the AAA website. Click on "Submissions" and then click on Global Research in Organizational and Accounting Change (GROAC) Conference.

CALL FOR PAPERS

The Accounting Educator

You are invited to contribute a short article or case (maximum two single-spaced pages, 12 point font) for publication in an upcoming issue of *The Accounting Educator*, the newsletter of the T&C Section. Please send your article as an email attachment (Microsoft Word format) directly to Steve Mintz at smintz@calpoly.edu. Also, if you have any T&C committee reports or other information for the newsletter, please send those reports to Steve as well.

Submission date for the Spring 2007 issue is May 1, 2007 for a tentative publication date of June 1, 2007. The theme for that issue will be Faculty Teaching Evaluation Methods: The Good, The Bad, and The Ugly.

CALL FOR MANUSCRIPTS

2006 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. For more information and submissions 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 AAA office by January 17, 2007.

FIRST CALL FOR PAPERS

Balkan Countries 1st International Research Conference on Accounting and Auditing

The Balkan Countries 1st International Research Conference on Accounting and Auditing will take place on the March 8–9, 2007 in Edirne, Turkey. The conference venue is Trakya University Türkan Sabanci Cultural Center. An exhibition of historical accounting documents will be organized during the conference.

The theme of the conference will be "International Harmonization of the Accounting and Auditing Standards and Applications of Finance Sector." Papers are invited that address the theme within a historical framework from the perspectives of education and application. **The deadline for submission is December 31, 2006.** For more information please visit the AAA website, click on Calls for Submissions and then go to Balkan Countries First International Research Conference on Accounting and Auditing.

CALL FOR PAPERS AND CONFERENCE ANNOUNCEMENT

12th World Congress of Accounting Historians

The 12th World Congress of Accounting Historians will be held July 20–24, 2008 in Istanbul. The Congress will be held in Harbiye Military Museum and Cultural Center, the biggest military museum in the Middle East and several exhibitions are planned for the Congress.

The main theme of the Congress is: Accounting History and Culture: From the Past to the Present.. Papers are invited on topics including: Accounting Methods Used Over the Centuries; Accounting in Ancient Empires, Civilizations and Religions; Development of Auditing Culture; Accounting Intellectuals and Practitioners; Enterprise and State Governance Related to Accounting Financial Institutions: Banks, Stock Exchanges and Insurance Companies

The deadline for abstract submissions is January 15, 2008. Please visit the AAA website, click on Meetings and then click View All Meetings to find more information.

KPMG Foundation Continues Support of AAA Meetings and Consortia

KPMG Foundation will extend its financial support for the AAA Auditing Section's Midyear Meeting and Auditing Section Doctoral Consortium, Information Systems Section Midyear Meeting and Doctoral Consortium, International Section Midyear Meeting and Doctoral Consortium, American Tax Association Midyear Meeting and Doctoral Consortium. They have all been renewed for three years beginning with the 2006–2007 academic year.

Bernard J. Milano, President of the KPMG Foundation said "KPMG Foundation is pleased to support the professional development and networking provided by these important conferences and consortia." ■

Berlin/CITGO Grant Focuses on Governance Challenges

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 12, 2007.** Detailed instructions are available on the AAA website. Click on the Awards button and then click on Steve Berlin/CITGO Grant. ■

Fourteen Accounting Doctoral Students Awarded \$10,000 Minority Doctoral Scholarships by KPMG Foundation

The KPMG Foundation has awarded a \$10,000 KPMG Minority Accounting Doctoral Scholarship to fourteen minority accounting doctoral candidates. The scholarships, for the 2006–2007 academic year, are renewable for a total of five years at \$10,000 a year.

The recipients are: **Richard Carrizosa**, New York University; **Fabio Gaertner**, University of Arizona; **Kenneth Henry**, Florida International University; **Melvin Lamboy-Ruiz**, Purdue University; **Veena Loonanan-Brown**, Florida Atlantic University; **Jonathan Milian**, University of Chicago; **Norma Montague**, University of South Florida; **Susan Muzorewa**, Morgan State University; **Ross Roberts**, Drexel University; **Cathy Scott**, Jackson State University; **Dave Thompson, Jr.**, Jackson State University; **Adrian Valencia**, Florida State University; **Kara Visa**, New York University; and **Alicia Yancy**, University of Southern California.

In support of its continuing effort to diversify the ranks of our nation's business schools and eventually the greater business community, the KPMG Foundation has, to date, earmarked nearly \$8 million in scholarships to minority accounting and information systems doctoral candidates. ■

KPMG Foundation Scholarship Renewals

(Each student receives \$10,000 per academic year)

Dorothy Alexander-Smith, Rutgers, The State University of New Jersey
Nelson Alino, University of South Carolina
Nana Amoah, Morgan State University
Carlos E. Angueira, University of Florida
Kwadwo Asare, University of Iowa
Loretta Baryeh, Morgan State University
Jason Brown, University of Pittsburgh
Joseph Canada, University of Central Florida
Sherae Daniel, University of Maryland
Rosemond Desir, University of Massachusetts
Sukari Farrington, University of South Carolina
Helen Gabre, University of Mississippi
Kelly Gamble, Florida State University
Joseph Gerakos, University of Pennsylvania
Anthony Holder, University of Cincinnati
Andre Holmes, Florida State University
Robert Huber, University of Arizona
Jolie Martin, Harvard University
Melissa Martin, University of Southern California
Marc Morris, The Pennsylvania State University
Elisabeth Peltier, Baruch College
Annette Pridgen, University of Mississippi
Gregory Ramsey, University of Minnesota
Adriane Randolph, Georgia State University
Michael Robinson, Arizona State University
Ramon Rodriguez, The University of Texas at El Paso
Pau, San Miguel, The University of Texas at San Antonio
Paula Sanders, University of Illinois at Urbana-Champaign
Arthur Wharton III, Morgan State University ■

SEC Academic Fellowships

The United States Securities and Exchange Commission (SEC) invites qualified accounting professors to apply for one of four available fellowship opportunities at its headquarters next to Union Station in the heart of Washington, D.C. for the 2007–2008 academic year. An academic fellowship at the SEC provides an unparalleled opportunity for a professor 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 experiences that will greatly enhance subsequent teaching and publication activities.

Fellowship Descriptions

Academic fellowships are available in three areas within the SEC:

Office of the Chief Accountant.

Two fellowships are in the Office of the Chief Accountant (OCA), which functions as the primary advisor to the Securities and Exchange Commission on accounting and auditing matters. The OCA is interested in candidates with credentials in one or more of the three areas of auditing, financial accounting, and international accounting. These academic fellows serve as research resources for OCA, assist in registrant matters, and participate in OCA projects. These 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 auditor and registrant issues. Requirements include a Ph.D., a strong research background in auditing, financial accounting, or international accounting, and a CPA or equivalent technical expertise.

Division of Corporation Finance.

One fellowship is in the Division of Corporation Finance, which oversees corporate disclosure of information to the investing public. Its staff is responsible for the review of corporate filings by publicly held companies, such as registration statements and annual reports/10-Ks. The fellowship, which originated about seven years ago, typically involves researching financial reporting issues in connection with

Division policy or program initiatives, reviewing filings by public companies to identify significant accounting and disclosure problems, and developing and presenting training on emerging or controversial accounting issues for accountants and attorneys at the Commission. Requirements include a Master's or Ph.D. and teaching experience in upper-level/advanced financial accounting courses. Expertise in quantitative analysis, finance, and international accounting, as well as the ability to discuss issues in plain English, are plus factors.

Office of Economic Analysis. One fellowship is in the Office of Economic Analysis (OEA), which advises the Commission and its staff on the economic issues associated with the SEC's regulatory and policy activities. Accountants who serve as Academic Fellows in OEA are responsible for designing and conducting studies of the economic impact of existing and proposed rules promulgated by the Commission and self-regulatory agencies. They provide analytical support and advice to the Chief Economist and senior Commission staff on regulatory policy, enforcement policy, and financial economics. In addition, they design economic studies in anticipation of, and in response to, developments in the securities markets, prevailing financial practices among issuer firms, and Commission policies. A Ph.D. is required. Accountants in OEA tend to specialize in financial accounting or auditing.

Compensation, Benefits and Timing

Compensation for SEC Academic Fellows is typically 12/9s of the professor's academic year salary, up to a maximum of pay grade SK 16/31 (for 2006–2007 that amount was about \$164,732) plus related benefits. For faculty members at U.S. universities, the academic fellow positions are available under the Intergovernmental Personnel Act (IPA), which allows the professor to continue as an employee of the University, being paid by the University and receiving its benefits package; the SEC, in turn, reimburses the University for the professor's salary and benefits. The IPA contract is mutually agreed upon by the SEC, the professor, and the professor's university. Under an IPA contract, relocation expenses to and from the

Washington, D.C. area are generally reimbursed in accordance with Federal Travel Regulations and standard SEC policies which apply to IPA assignments. Appointments as academic fellows generally involve a 12-month period beginning August 1 each year.

[Note: The salary cap does not mean that an academic fellow's maximum 12-month salary is \$164,732. Rather, \$164,732 is the maximum salary that the SEC will reimburse to the university (all normal university benefits will also be reimbursed). The employing university is permitted to compensate the professor more than this amount.]

Application Information and Procedures

To apply formally, you must electronically submit a vita and a cover letter that summarizes your qualifications and indicates the fellowship(s) in which you are primarily interested. Applications for fellowships in all areas must be sent electronically to David Plumlee at plumleed@sec.gov. Optionally, provide a copy of one or two relevant working papers or recently published articles. Application reviews for the 2007–2008 academic fellowships will begin January 3, 2007, and will continue until the positions are filled. Interviews will be conducted at the SEC headquarters in Washington, D.C. The SEC's goal is to announce final selections by March 2007. Candidates' travel expenses cannot be reimbursed by the SEC. To find out more about the experiences of three previous academic fellows, see Thomas J. Linsmeier's article in *Accounting Horizons* (September 1996) and articles by Steve Kolenda and Patricia Fairfield in the *Financial Reporting Journal* (Summer 2000).

Please consider applying for these outstanding professional development opportunities. First, indicate your initial interest by sending an email to one or more current academic fellows in Office of the Chief Accountant David Plumlee plumleed@sec.gov (audit); Marlene Plumlee plumleem@sec.gov (accounting); Tom Noland nolandt@sec.gov (international accounting), the Division of Corporation Finance (Parveen Gupta guptap@sec.gov), or Office of Economic Analysis (Bjorn Jorgensen jorgensenb@sec.gov). Feel free to contact the current academic fellows to discuss the nature of the position. ■

A Few Words

With fall well under way, I hope you are having a productive term and looking forward to the holiday break.

With positive buzz continuing about the expansion of the AAA Annual Meeting program, we again broke our attendance record at the 2006 meeting in Washington, D.C., edging past last year's record-breaking attendance in San Francisco. 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, or new research ideas in the Emerging and Innovative Research 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 Washington, D.C. Annual Meeting a grand success!

We look forward to capitalizing on that momentum in 2007 so mark your calendars now to attend the AAA 2007 Annual Meeting in Chicago, Illinois, August 5–8 at the Chicago Hilton and Towers and Palmer House Hilton. With at least seven ways to get involved I hope you will consider making a submission for the meeting. Find the Call for Submissions online at <http://aaahq.org/AM2007/call2007.htm>.

I hope your fall semester and season are progressing well and look forward to seeing you at an upcoming AAA Section or Region meeting. Find upcoming Section and Region meeting information online at <http://aaahq.org/meetings/default.cfm?view=b>.

Best regards,
Tracey Sutherland, Executive Director

AAA Resource Website on the Shortage of Accounting Ph.D.s

<http://aaahq.org/temp/phd/index.cfm>

Supply and Demand of Accounting P.h.D.s, the recent report of the Joint Project of the American Accounting Association and Accounting Programs Leadership Group (APLG), is posted online with a collection of related information intended to become a “living document/resource” on this critically important topic. Ideas for additional resources for the resource page are welcome (send ideas to Barbara Brady at Barbara@aaahq.org).

As we learn more about this, important issue and initiatives are considered to address the concerns raised by the AAA/APLG report and other organizations' reports, resources and links will be added to this website. ■

AAA Student Membership Now Available to Full-Time Students Worldwide

The American Accounting Association now offers student memberships to full-time students residing anywhere in the world. Student (“associate”) membership dues are discounted and include online access to a choice of one of the Association's three journals, and allow attendance at national, section, and regional meetings of the Association at student rates when applicable. For example, student registration for the 2006 Annual Meeting (not including membership) was discounted from \$340 to only \$180. Student members are also eligible to purchase Association publications at member prices.

Student membership dues in the AAA are as follows:

- One journal option — \$25
- Two journal option — \$35
- Three journal option — \$45

For complete information go online to <http://aaahq.org>, click on Membership and then click on New Student Membership Application. ■

Invitation to Volunteer for Committees

President-elect Gary Previts is beginning to plan AAA committee assignments for 2007–2008. 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. ■

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