



Accounting Education NEWS

The newsletter of the American Accounting Association

Co-Editors: Gary J. Previts and Tracey E. Sutherland

The 2007 Annual Meeting— Celebrating Imagined Worlds of Accounting

Shyam Sunder presided over the American Accounting Association's 92nd Annual Meeting August 5–8 in Chicago, Illinois. Attendance records were broken for the third year in a row with nearly 3,000 attending.

In addition to the distinguished, thought-provoking speakers at the plenary sessions and luncheons, numerous panels, concurrent sessions, CPE sessions, new scholar sessions, forum presentations, and effective learning strategy sessions, provided opportunities for learning and for networking with friends and colleagues.

This was the first year for the new Career Fair and a new format for the Placement Center. Both of these offerings and the Cyber Café were very popular and drew large crowds of people. (See the opening of the Career Fair in the photo below right.)

Find our speakers and award winners on pages 12, 13, and 14 of this newsletter. ■

Read the call for submissions for the 2008 Annual Meeting in Anaheim, California starting on page 9.

Learn how we will build our accounting community on page 3.

Learn about possibilities of an Advanced Placement Course in Accounting on page 5.

Save the dates for upcoming Section and Region Meetings ... see page 19.



Accounting Hall of Fame Members attending the 2007 induction ceremony: Front Row (left to right): Sidney Davidson, Arthur Wyatt, James Leisenring, Katherine Schipper, Nicholas Dopuch; Back Row (left to right): Stephen Zeff, Dennis Beresford, William Beaver, James Don Edwards, Robert Kaplan, and Joel Demski.

The Accounting Hall of Fame Inducts Katherine Schipper

Katherine Schipper was inducted into The Accounting Hall of Fame on Monday, August 6, 2007 at the American Accounting Association Annual Meeting in Chicago, Illinois. Schipper is the Thomas F. Keller Professor of Accounting at Duke University. A widely respected accounting scholar, editor, teacher, and mentor Schipper's research focuses on the economics and policy implications of financial reporting. A past president of the American Accounting Association, she recently completed a five-year term as a member of the Financial Accounting Standards Board. Honorees are selected by the Accounting Hall of Fame's international board of electors. Eighty-one influential and respected accountants from academe, accounting practice, government, and business have been elected to the Accounting Hall of Fame since its establishment in 1950 at The Ohio State University's Fisher College of Business. ■



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Deloitte Sponsors 37th Annual American Accounting Association Doctoral Consortium

The American Accounting Association/Deloitte/J. Michael Cook Doctoral Consortium was held June 13–16 at the Granlibakkan Conference Center and Resort in Tahoe City, California. For the 37th consecutive year, the Consortium brought together a select group of accounting doctoral students from around the world. Shaun Budnik, President of the Deloitte Foundation, spoke at the welcoming dinner about Deloitte's commitment to doctoral education in accounting and supporting the collaborative efforts of business and academia. Janet Butchko of the Deloitte Foundation was also in attendance. In his talk, AAA President Shyam Sunder emphasized the importance of being ambitious in research and writing papers for the sake of fun and learning instead of working on small incremental contributions for the sake of getting tenure. "Many thanks to the Deloitte Foundation and J. Michael Cook for their financial support," said Professor Jonathan Glover, chair. "The Doctoral Consortium is a wonderful chance for students and faculty to discuss new ideas, learn from each other, and broaden the set of research questions we work on." ■

The Global Accounting Digital Archive Network

You are invited to visit the website of the Global Accounting Digital Archive Network (<http://raw.rutgers.edu/digitallibrary/>). GADAN combines many sources of freely available digital information and archives related to accounting in various parts of the world. Initiated as a joint project of the American Accounting Association and the European Accounting Association, in collaboration with organizations and academics from many parts of the world, this on-going effort aims to assemble links to useful accounting archives.

The 2006–2007 Joint AAA-EAA Task Force for this project included Gary Previts (Chair), Wolfgang Ballwieser, A. Rick Elam, Oktay Guvemli, Bryan Howieson, Daniel Jensen, Janet Morrill, Paolo Quattrone, Edson Riccio, Vyachaslav Sokolov, Miklos Vasarhelyi and Hidotoshi Yamaji). Jovari St. Victor of Rutgers University is the webmaster who developed the site. The 2007–2008 Task Force will be co-chaired by Dan Jensen and Miklos Vasarhelyi.

Your ideas and suggestions are welcome; please send them to jaystv@msn.com.

Invitation to Volunteer for Committees

President-Elect, Sue Haka, is beginning to plan AAA committee assignments for 2008–2009. 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 Dr.; Sarasota, FL 34233

Email: office@aahq.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. ■



Gary John Previts
Case Western Reserve
University

Building Our Accounting Community— Background and Plans

Hello everyone:

As our organization, the American Accounting Association, approaches its 100th Anniversary meeting in 2016, we are entering a challenging and exciting decade. In the coming year I will relate to you briefly in this column the elements of the strategic exercises and initiatives being undertaken

to prepare the AAA for the future.

We are a community which consists of fifteen special interest sections, seven regions and provides service outreach through dozens of gatherings and activities and scores of committees at the national level and in the sections and regions. Our association-wide journals are the signature outlets for our finest papers and a foundation to our academic reputation. All told through our Sarasota operation we publish nearly 5000 pages of research material annually in over a dozen quality hard copy and digital publications. This is accomplished by our volunteer leaders who, for the most part, serve very brief periods in office, and a very productive, modest-sized staff at our headquarters office. Our nearly 8,000 members include 2,000 who reside outside the United States, with major concentrations of members in Japan, Australia, Canada, the U.K. and South Korea. The most recent three years of Annual Meetings, in San Francisco, Washington D.C. and Chicago have drawn, in successive years, record numbers of attendees, with this year's Chicago meeting being over 2,900. The organization is financially stable and working increasingly to improve its operational efficiency and capacity to support the complex and substantial scope of services which members have come to expect.

This all indeed is good news. However as with all dynamic organizations, there are also significant challenges. The sustainability of the organization's capacity to continue to provide the services to which members have become accustomed is likely to be raised in the next decade when our community adapts to a tsunami of retirements as the demographic known as the "baby boom" manifests itself in another way. Over 50 percent of our members are age 55 or older (one third are 60 or older), and the average retirement age since 2000, is age 63.

While the concern over losing seasoned members of our community is understandable, growing our organization's leadership capacity, by focusing on the members who are under age 55 also becomes a key element in preparing for the future. "Business as usual" is not likely to provide as well as we would like for our member needs in the time ahead. Furthermore, given the demographic data provided in a recent AAA study on the supply of Ph.D.s to our community (December 2005; and excerpted in *Issues in*

Accounting Education, May 2006) by a committee chaired by David Plumlee there is growing evidence to indicate that our Ph.D. "pipeline" may decrease in volume and is likely to be substantially reduced in important areas to include auditing and taxation. Materials relating to these issues and more can be found at a new resource section of the AAA website, addressing Future Accounting Faculty and Programs (<http://aaahq.org/temp/phd/index.cfm>).

Earlier this year the Executive Committee, the Council and more recently the Sarasota staff, have participated in a series of strategic exercises of intensive, focused discussions about the type of action which will be needed to address the demographic, technological and other environmental challenges in the coming years. "Deliverables" are being identified and will be developed to position the AAA to be prepared to enter its second century with the capacity to serve its members in cost effective and innovative ways.

To date these discussions have identified a number of strategic initiatives which will lead to building our academic community in the coming years. Three of these initiatives have been established as priorities for the near term, namely, data development activities which will permit us to identify key future membership groups vital to growing the organization's membership (an effort to be led by Bruce Behn and Elizabeth Oliver, the former is the recent past chair and the latter the current chair of our membership committee).

The next initiative will focus on development of digital communication capacity so as to provide an electronic platform for dissemination of information and materials among members, which we are calling for now, AAA Commons. This effort follows from the report of a special task force established by immediate past President Shyam Sunder, and chaired by past President Andy Bailey, to address the matter of how to support the development and dissemination of members' intellectual property which is linked to idea development and teaching and research. This initiative is being led by President-Elect Sue Haka, and Vice President Jane Saly.

The third initiative receiving attention is Membership Fulfillment, which is providing members the materials, support and services they need for the classroom and in their project work, so as to be successful in their efforts and their careers. Scott Showalter, immediate past Vice President from Practice, and Chris Wolfe, Vice President Finance-Elect, will be overseeing this initiative.

In the coming issues of *Accounting Education News* I will be providing more information about each of these initiatives as well as outlining others which have been identified.

And while it is early, I also ask that you go to the AAA website (<http://www.aaahq.org>) and review the meeting calendar and make plans to attend a regional meeting and a special interest group meeting during the coming year in

(continued on page 4)

Nine 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 nine minority accounting doctoral candidates. The scholarships, for the 2007–2008 academic year, are renewable for a total of five years at \$10,000 a year.

The recipients are:

Rudy Arriaga	The University of Texas at San Antonio
Paul Bissah	Georgia State University
George Gonzalez	University of Pittsburgh
Eric Gooden	Florida State University
Stacy Hawkins	Georgia State University
Robert Marley	University of South Florida
Nicole McCoy	Southern Illinois University
Oluwakemi Onwuchedwa	University of Central Florida
Shani Robinson	University of North Texas

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)

Nelson Alino, University of South Carolina
Nana Amoah, Morgan State University
Carlos E. Angueira, University of Florida
Kwadwo Asare, Bentley College
Loretta Baryeh, Morgan State University
Jason Brown, University of Pittsburgh
Joseph Canada, University of Central Florida
Richard Carrizosa, New York University
Alexis Castro, University of Kentucky
Rosemond Desir, University of Massachusetts
Sukari Farrington, University of South Carolina
Fabio Gaertner, University of Arizona;
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
Melvin Lamboy-Ruiz, Purdue University
Veena Loonanan-Brown, Florida Atlantic University
Dara Marshall, Michigan State University
Melissa Martin, University of Southern California
Jonathan Milian, University of Chicago
Norma Montague, University of South Florida
Susan Muzorewa, Morgan State University
Marc Morris, The Pennsylvania State University
Elisabeth Peltier, Baruch College
Annette Pridgen, University of Mississippi
Ross Roberts, Drexel University
Michael Robinson, Arizona State University
Paul San Miguel, The University of Texas at San Antonio
Cathy Scott, Jackson State University
Dave Thompson, Jr., Jackson State University;
Adrian Valencia, Florida State University
Alicia Yancy, University of Southern California
Arthur Wharton III, Morgan State University

Search Begins for Next Editor of *Accounting Horizons*

The managing editors of the three association-wide journals serve a three-year term, with approximately one year of transition. One of the three association-wide editors is selected each year, and this year the editor of *Accounting Horizons* is to be selected.

The next editor will follow current co-editors Dave Ziebart and Ella Mae Matsumura. Their term runs through July 2009, so we plan to have the next editor appointed and beginning the year of transition by July 2008.

The Publications Committee is soliciting nominations for the *Accounting Horizons* post throughout the fall. Please send nominations to the Vice President-Publications by December 14, 2007:

Professor David Burgstahler
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President's Message

(continued from page 3)

order to remain fully informed about the matters which will be affecting us all in the coming years.

For now please accept my best wishes for success in your efforts. I hope to see you at an upcoming AAA event.

P.S: Also, please make a note on your calendar that the 2008 Annual Meeting will be held August 3–6, 2008 in Anaheim, California. Program Co-chairs Dale and Tonya Flesher and the program committee had a very effective planning session recently. The theme of the meeting is *Building our Accounting Community*, and artwork and materials developing that theme will be part of our communication program this year. I believe you will find the venue and the program to be professionally rewarding. And for after hours, there are many attractions convenient to our headquarters hotels, the Hilton Anaheim and the Anaheim Marriott, including Disneyland, (where the evening fireworks are said to be spectacular), Disney's California Adventure—their newest theme park, The Anaheim Angels, the House of Blues, and many other nearby and family friendly attractions. Shopping spots include the newly opened Downtown Disney, The Block at Orange, and Newport Beach's Fashion Island. Submission details are included in this issue beginning on page 9 and more details about events and plenary speakers will be included in future newsletters, in Tracey's frequent email updates, and will also be featured on our website. ■

FACULTY DEVELOPMENT UPDATE

Possibilities for an Advanced Placement Course in Accounting

Dan Deines, Kansas State University

Attracting Students to Accounting Majors

In 2000, the AICPA commissioned the Taylor Research & Consulting Group to identify factors that had a negative impact on the profession's ability to attract quality students. The Report indicated the AICPA faces challenges of student perceptions and systemic barriers in reversing the downward trend of interest in accounting majors and CPAs. The challenges of student perception include ignorance, misinformation, and negative perceptions:

1. **Student Ignorance:** Most students are ignorant or have limited knowledge of an accounting career.
2. **Misinformation:** Much of students' information regarding accounting is limited or faulty. For example, some students see accounting as limiting (rather than expanding) their future career choices. Other students have no knowledge of the CPA credential. And still others associate accounting with bookkeeping and therefore do not view accounting as a course or a career for "good students."
3. **Negative Perception:** Students view accountants performing boring, tedious, and monotonous number-crunching by themselves. The data in the Taylor Report suggests that students are not choosing accounting as a career because their interests (and values) lie elsewhere.

In addition to student perceptions, the Taylor Report identified **systemic barriers** as a challenge.

Dan S. Deines earns 2007 AICPA Distinguished Achievement in Accounting Education Award—<http://accountingeducation.com/index.cfm?page=newsdetails&id=144962>. Over the years Dan has been an outstanding accounting teacher at Kansas State University. He also has been a leader in service to education and the accounting profession.

According to the Taylor Report, the research suggests that since many of the accounting courses currently offered by high schools are remedial in nature, they do not create the type of interest necessary to increase the number of accounting majors. For instance, one student, when asked why she did not take accounting in high school, stated, "There weren't any AP classes in accounting. Those (accounting) courses (offered) were for secretaries." This statement is evidence that the current high school accounting course only serves to reinforce the challenges of student ignorance, misinformation, and negative perception. The negative impact the current high school accounting course has on students is all the more disturbing when, as the Taylor Report indicated, 57% of college students said they became *seriously* interested in a particular profession prior to college and 69% of college students said they started thinking about a college major in high school.

Faced with this reality, task forces from the AICPA and the AAA were formed to examine the feasibility of creating an AP Accounting Course and removing this systemic barrier to the profession. Members in these task forces included practitioners, academics and the leadership of the National Business Education Association (NBEA). Presentations on this issue were made at national and regional meetings of the AAA and at the annual meeting of the NBEA in the spring of 2007. In the summer of 2006, Kansas State University (KSU) began the process of creating a pilot high school accounting course as a first step in achieving AP status.

The Pilot Program at Kansas State University

KSU's Accounting Department has been actively involved in programs to recruit the best possible students since it received its AECC Grant in 1990.

KSU's pilot program is an outgrowth of these efforts and has the support of the AAA, the AICPA, and the NBEA. While the ultimate goal of a pilot is to establish an AP Accounting Course that is part of the College Board's AP curriculum, it is important to note that KSU does not have the exclusive right to develop this course. It is the expectation of the task forces that other pilot courses will emerge. The immediate goals of this pilot are to demonstrate: 1) that university accounting faculty can work with high school teachers to develop a course that has the rigor of a college course; 2) high school teachers, with the appropriate training, are capable of teaching a rigorous, college-level course; and, 3) students are capable of achieving the learning outcomes of a college-level course.

Currently there are three Kansas high schools participating in the pilot program during the 2007–2008 school year. The high schools are located in Kansas City, Manhattan, and Hoxie, Kansas. Teachers from these and other high schools met in March 2007, at KSU to outline the curriculum content and design the sequencing of the course content. Dr. Dan Deines, the KPMG Professor of Accounting at KSU developed the content for the Pilot Course based on the input received during the March meeting. The course takes an integrated approach and assumes students should first understand why business events occur and then learn how the accounting system captures, summarizes, and reports information to specific stakeholders. The course will cover all the topics in a traditional financial accounting and a significant amount of what is covered in the traditional managerial course. The goal of this course is to produce a student who has the appropriate level of technical knowledge and broad view of the role

(continued on page 6)

Kansas State University's Pilot Program *(continued from page 5)*

accounting plays in business and society. This approach makes it more likely for students to appreciate the rigor and challenges of the profession and how accounting makes a difference in people's lives.

In June, 2007, the teachers attended a 3-day workshop designed to prepare them to teach this college level accounting course. Meetings will be scheduled at Kansas State during the fall of 2007 and spring of 2008 semesters to obtain feedback from the pilot faculty and make any necessary adjustments. Common exams prepared by KSU accounting faculty will be given at each of the pilot schools and the results will be monitored. At the end of the academic year, students can elect to take a qualifying exam. At the end of the school year, all the pilot teachers will meet to discuss the strengths and weaknesses of the first

year's course and recommend changes to the course and exam.

Each participating high school will sign an articulation agreement with KSU's Accounting Department. The articulation agreement specifies the following:

- Students participating in the pilot program who score a 3, 4 or 5 on the qualifying exam will receive 3 credits for KSU's first accounting course. Those who receive a 3 will get a B for the KSU course while those who receive a 4 or 5 will receive an A.
- Students who earn a 3, 4, or 5 will also be allowed to enroll in the second introductory accounting course as a first semester freshman. In their second semester, they will be allowed to begin taking the accounting courses that lead to an undergraduate accounting degree.

These steps will give them a significant head start in KSU's accounting program.

The KSU Accounting Department is in the process of contacting all the colleges, universities, and community colleges in the state and soliciting their participation in this program. *It is important to note that for all AP courses, each college and university determines whether credit will be granted, and if credit is granted, the number of credits and the course to which it applies. Each college and university makes their own determination for granting credit, not the College Board.*

During the 2007–2008 school year, the College of Education at Kansas State will begin discussing how to revise its business education curriculum to accommodate the content of an AP Accounting Course.

Considerations for an Advanced Placement Accounting Course

The following is a summary of the presentation given at 2005 and 2006 American Accounting Association's national and regional meetings and at the 2007 annual meeting of the NBEA. The information presented here was developed by Joe Bittner, CPA.

In a study conducted by the AICPA in 2000, students who took accounting in high school were less likely to take accounting in college. This was disturbing. In order to change the perception of accounting, the National Business Education Association ask the AICPA and AAA to consider the issues and need for an Advanced Placement (AP) course in accounting for high school students.

Why an AP course?

Such a course would offer college credit so it would raise the profile of the course; in other words the current high school accounting course would be viewed differently. The hope would be that as an AP course more of the better students, who love a head start and a defined path, would take the course and become interested in the field of accounting and, perhaps,

cause them to consider a career in accounting.

What offering an AP course is not meant to do is prepare students for Intermediate Accounting. The main objectives for offering an AP accounting course are:

- to attract high academic performing students who do not enroll in the current high school accounting course
- to provide a more challenging and rigorous course than the current high school accounting course
- to more accurately reflect the accounting profession and increase students' interest in pursuing accounting as a major and a career

How would an AP course do this?

All too often the really good students are lost to the hard sciences, which for a long time have had AP tests in everything from Calc to Physics, and to the soft sciences where AP History, AP English, and often other AP classes capture fine minds at the outset of their academic endeavor. If an AP course in accounting could attract this student, the student might

make an earlier commitment to accounting as a career, thereby allowing them more advance preparation.

How would the course content be determined?

An AP course would involve developing relevant course content. A development committee composed of college faculty and AP teachers develop the course, create the exam and score the exam. This committee would:

- Create detailed descriptions of course topics;
- Determine percentage goals of those topics;
- Prepare a summary outline and teaching materials for the course;
- Compile and test multiple choice and free response exam questions.

Through a joint effort between high school and college academics and a standardized exam there would be a level playing field.

How would teacher preparedness be addressed?

Two aspects have been considered.

Also during the 2007–2008 school year, additional high schools from Kansas and across the country will be invited to join the second pilot in the 2008–2009 school year. Once these schools have been identified, teachers will be invited to participate in training sessions in June 2008. Once the new teachers are prepared, the process will be repeated for the 2008–2009 academic year.

High schools will identify the colleges and universities they want articulation agreements with and KSU will work to create such relationships. In the summer of 2009, additional teachers will be prepared and trained so that the pilot expands to more high schools around the country for the 2009–2010 school year. Contact with the College Board will be maintained throughout the pilot process and at the appropriate time the project will be turned over to the College Board.

SITES TO SEE

The GAAP versus IFRS Issue

The SEC is considering accepting financial statements of U.S. companies prepared following International Financial Reporting Standards (IFRS) instead of GAAP. The following is the SEC's summary of this Concept Release.

SUMMARY: The Commission is publishing this Concept Release to obtain information about the extent and nature of the public's interest in allowing U.S. issuers, including investment companies subject to the Investment Company Act of 1940, to prepare financial statements in accordance with International Financial Reporting Standards as published by the International Accounting Standards Board for purposes of complying with the rules and regulations of the Commission. U.S. issuers presently prepare their financial statements in accordance with generally accepted accounting principles as used in the United States, referred to as U.S. GAAP.

Such a change would have a major impact on the profession and on accounting curriculum. The SEC is requesting comments on the Release through November 13, 2007.

The SEC's Concept Release 33-8831: Concept Release on Allowing U.S. Issuers to Prepare Financial Statements in Accordance with International Financial Reporting Standards can be found in its entirety at: <http://www.sec.gov/rules/concept/2007/33-8831.pdf>

You can read opinions concerning this issue at:

KPMG: www.kpmg.com/aci/docs/DI_Sept.07_27%20_SEC_Concept_Release.pdf

PWC: www.pwc.com/gx/eng/about/svcs/corporatereporting/WW2_06Convergence.pdf

E&Y: webcast.ey.com/thoughtcenter/default.aspx?pid=697

Deloitte & Touche: www.deloitte.com/dtt/cda/doc/content/us_assur_heads_up_081709.pdf

Other information on this topic can be found by visiting the following sites:

For more information on the SEC *Spotlight On: International Financial Reporting Standards "Roadmap"* which includes information on the Release dealing with *Acceptance from Foreign Private Issuers of Financial Statements Prepared in Accordance with International Financial Reporting Standards without Reconciliation to U.S. GAAP* visit: www.sec.gov/spotlight/ifrsroadmap.htm

KPMG is offering a free downloadable version of an *Overview IFRS Compared to U.S. GAAP* at: www.kpmgifrg.com/pubs/beforepdf.cfm?PubID=2122#

CFO.com has many articles and some recommended reading on the IFRS vs. GAAP issue at: www.cfo.com/guides/guide.cfm/3395216?f=insidectfo

and Exam

- Pre-requisites: The development committees recommend that the AP teachers have recent college-level content-specific courses as background preparation and that schools augment the resource materials available to teachers and students in classrooms and libraries.
- Training: Colleges and the College Board through its Pre-AP program provide professional development for teachers (one-day workshops, two-day conferences, five-day summer institutes).

Ultimately, like the CPA exam, if the AP exam measures what it is intended to measure (validity), then exam results will define teaching and staffing at the high school level.

What type and how much College Credit would be awarded for an AP course?

This is probably one of the most misunderstood aspects of AP courses. The short answer is that AP credit is awarded by the college or university—not the College Board or the AP

Program. The college or university decides:

- if the AP course is accepted for college credit;
- the type of credit given—if the credit is given for a specific course or just as general credit toward a degree.

What opportunities and benefits does an AP course offer?

The main opportunities and benefits of an AP accounting course are:

- The content of such a course would be relevant and “valuable.”

- The skills necessary to be successful in business and accounting would be addressed.
- Accounting and accounting careers would be presented from a realistic viewpoint.
- The perception of accounting and accounting-related careers could be changed among students, teachers, guidance counselors and parents.
- College faculty would work with high school teachers to develop a course that better prepares students for a college accounting curriculum.

Call for Nominees for AAA Offices

The 2007–2008 Nominations Committee is seeking candidates for the following offices to serve during 2008–2009:

President-Elect

Vice President–Sections and Regions

Vice President–Research

Vice President–Education Elect

Vice President–Publications Elect

Council Member-at-Large (2)

International Council Member-at-Large

The 2007–2008 Nominations Committee is chaired by Jane Mutchler, Georgia State University. Other members of the committee are Judy Rayburn, University of Minnesota; Donna Street, University of Dayton; Tim Fogarty, Case Western Reserve University; Cynthia Jackson, Northeastern University; Tim Louwers, James Madison University; and Shyam Sunder, Yale University.

Members of the Association who would like to suggest names for consideration as nominees should submit their nominations before December 1, 2007 to:

Jane Mutchler

Ernst & Young, JW Holloway Memorial Alumni Professor

Associate Dean for Academic Planning & Programs

J. Mack Robinson College of Business

Georgia State University

PO Box 3989

Atlanta, GA 30302-4050

Phone: (404) 463-9334 • Fax: (404) 651-1033

Email: jmutchler@gsu.edu

CALL FOR NOMINEES

Wildman Award

The Deloitte Wildman Award Committee is currently accepting nominations for the 2007–2008 Wildman Award.

The 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 (2008), 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).

Send nominations by December 1, 2007 to:

Dennis R. Beresford

J. M. Tull School of Accounting

The University of Georgia

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Athens, GA 30602-6252

Email: dberesford@terry.uga.edu

Thank You!
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FRONTLINE PARTNERSHIP

2008 Annual Meeting

CALL FOR SUBMISSIONS

Submission Deadline – January 7, 2008

Building Our Accounting Community

The theme of the American Accounting Association's 2008 Annual Meeting is Building Our Accounting Community. Our concept of *community* is "inclusive." Everyone who becomes a member becomes a part of the accounting education community, regardless of whether we teach and research in financial accounting, managerial, taxation, auditing, governmental, systems, or are focused on the public interest, gender issues, or accounting history. 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). At our 2008 meeting we will celebrate and explore the power of accounting in all of these domains and for faculty members at all types of institutions. The meeting will be an inclusive gathering where you will be able to find something that intrigues you no matter what your area of interest or your country of origin. For example, because of Anaheim's proximity to the Pacific Rim countries, there will be special sessions devoted to accounting in those regions, where a large number of our overseas members reside. Our professional practice members, who interact with us on a variety of issues and who attract and recruit students to our discipline, are also expected to be actively involved in the program and events in Anaheim.

The AAA invites academic and practitioner members from around the world to submit papers for concurrent sessions and proposals for a variety of types of at-large concurrent sessions, and to volunteer to support the selection and review process as well as to participate, in the 2008 Annual Meeting itself from August 3 to August 6 in Anaheim, California. Adjacent Hotels, the Hilton Anaheim (777 Convention Way) and the Anaheim Marriott (700 West Convention Way) will be our headquarters facilities. President Gary John Previts (Case Western Reserve University) and Program Co-chairs Dale and Tonya Flesher (University of Mississippi) are planning a stimulating program. The online submission center is now open. Papers may be submitted anytime between now and the January 7 deadline. In addition to presenting a paper, there are other important ways to participate. For example, consider signing up to be a reviewer of papers and/or a moderator or discussant.



2008 AAA Annual Meeting Submission Opportunities — At Least Seven Ways to Participate

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 2005 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,

(continued on page 10)

2008 Annual Meeting

(continued from page 9)

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 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 2–3)

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, August 2 and Sunday August 3. Submitted CPE proposals are reviewed and selected by members of the Accounting Education Committee.

Online Availability of Papers/ Resources

Once submissions are accepted, authors choose options about availability of their materials online. Titles and abstracts for *all* papers will be included both online and in print materials.

Online posting options available to authors include:

- 1) Full text posted on the Annual Meeting website approximately 30 days before and after the dates of the meeting.
- 2) Full text included in a Meeting Proceedings series the AAA is considering developing as part of the AAA publications permanent collection online to which libraries and members subscribe.

The AAA has determined that availability of papers in either choice above will not preclude subsequent publication in AAA journals. The Program Advisory Committee encourages authors to include their full-text online and in the Meeting Proceedings, to enable interested parties to read them in preparation for the meeting. Authors are responsible to check the policies of any non-AAA journals to which they might submit their paper, to determine whether those journals have different policies regarding online postings and Meeting Proceedings. For more detail: <http://aaahq.org/AM2008/menu.htm>.

Submission Fee

A submission fee will not be required for submissions to the 2008 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/AM2008/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, click on the detailed instructions.

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.

- Indicate which AAA Section you are submitting to by choosing 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

Bill Pasewark – pasewark@ba.ttu.edu

Accounting Programs Leadership Group

Kevin Stocks –
kevin.stocks@byu.edu

American Taxation Association

Bambi Hora – bhora@ucok.edu

Artificial Intelligence/Emerging Technologies

Guido Geerts – geerts@aisvillage.com

Auditing

Chris Hogan – hogan@bus.msu.edu

Diversity

Anthony Amoroso –
aamoroso@bus.ucf.edu

Financial Accounting and Reporting

David R. Smith – dsmith19@unl.edu

Gender Issues and Worklife Balance

Peggy Dwyer –
peggy.dwyer@bus.ucf.edu

Government and Nonprofit

Suzanne Lowensohn –
suzanne.lowensohn@business.colostate.edu

History and Integrative

Dale Flesher – acdlf@olemiss.edu

Information Systems

Sandra Richtermeyer –
richtermeyer@xavier.edu

International Accounting

F. Greg Burton – fgb2@byu.edu

Management Accounting

Ranjani Krishnan –
krishnan@bus.msu.edu

Public Interest

Greg Jenkins – greg.jenkins@vt.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. ■



Deirdre Harris

AAA Staff Spotlight

Born and raised in Sarasota, Deirdre Harris (Dee), our Member Relations and

Marketing Manager, started working for the American Accounting Association in October 2000. She graduated with honors from Hollins College in Roanoke, Virginia, and attended one year of graduate school at Old Dominion University where she also taught American history as a teaching assistant before deciding she'd had enough of school. Dee moved back home to Sarasota and went to work. She met her husband Mike in February 1999 at a Salsa party given by a former employer and they were married shortly after Dee came to the American Accounting Association.

What Dee likes best about working for the AAA is the chance to interact with lots of members from all around the world and yet still work for a small family-oriented organization. After she and her husband Mike had their son Alex in 2003 she continued to work for the AAA from home. That allowed her to work and continue to be a part of the AAA family and yet not miss out on any baby moments. Dee reports “I feel so blessed to work for an association that was willing to try having an employee telecommute when it was still largely untried in the workplace.”

When Dee isn't working or busy keeping up with four-year-old Alex, she enjoys reading. ■

2007 Annual Meeting Highlights



Shyam Sunder, AAA President 2006-2007, presided over the Annual Meeting in Chicago, Illinois, August 5 through 8 celebrating Imagined Worlds of Accounting.

The American Accounting Association held its 92nd Annual Meeting at the Hilton Chicago and the Palmer House Hilton in Chicago, Illinois on August 5-8, 2007 with AAA President Shyam Sunder (left) presiding.

The attendance record was broken for the third consecutive year with 2,971 registrants attending the meeting. In addition to plenary sessions, registrants could choose concurrent sessions, forum papers, pre-meeting CPE sessions, Effective Learning Strategies presentations, and Emerging and Innovative Research Sessions. The popular New Scholar Concurrent Sessions introduced two years was offered again. New this year were the Career Fair and the revamped Placement Center, both big hits with attendees.



Denise Schmandt-Besserat, The University of Texas at Austin, (above left) and Joe Henrich, University of British Columbia, (above right) entertained attendees at the Monday Plenary with discussions on the links between accounting and the fields of archaeology and anthropology.



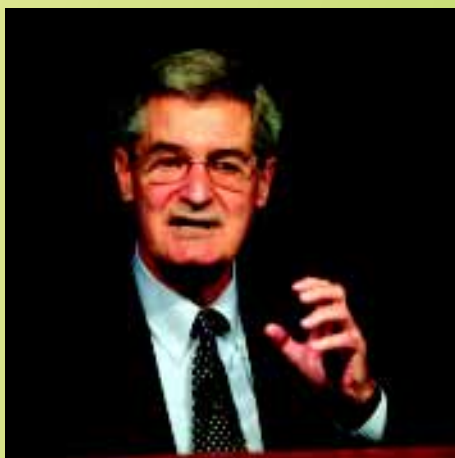
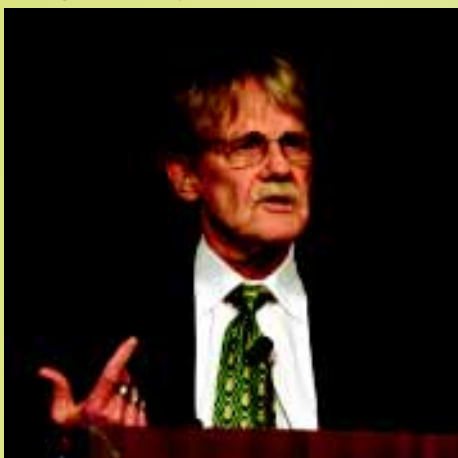
Gary J. Previts, accepted the gavel from Shyam Sunder during the business meeting on Monday afternoon.

Michael Hechter, Arizona State University (right) spoke at the Tuesday Plenary.



Vernon L. Smith, George Mason University, (left) and Robert E. Lucas, Jr., University of Chicago, (right), both Nobel Prize laureates addressed attendees on Wednesday morning during the Plenary.

Also speaking at the Tuesday Plenary was Eric Posner, University of Chicago, (right).





Outstanding Accounting Educator Award winner Mary Stone, The University of Alabama



Tuesday Luncheon speaker, Presidential Scholar, John Dickhaut, University of Minnesota



Gary J. Previts checking the winning ticket held by Jorja F. Bradford, Alabama State University (above). The prize for the Wednesday morning drawing was three hotel nights in Anaheim, California to coincide with the 2008 Annual Meeting to be held August 3-6.



The new Career Fair on Sunday afternoon gave employers and all Annual Meeting registrants a chance to get together in a casual setting.

Xiaouzhou (David) Zhu, Kent State University (below), holds the winning ticket for the new Wednesday afternoon drawing for a laptop computer.



The pre-meeting CPE session provided lots of opportunities for attendees and presenters to interact on Saturday and Sunday in half- and full-day presentations.

2007 Annual Meeting Highlights

(continued from page 13)



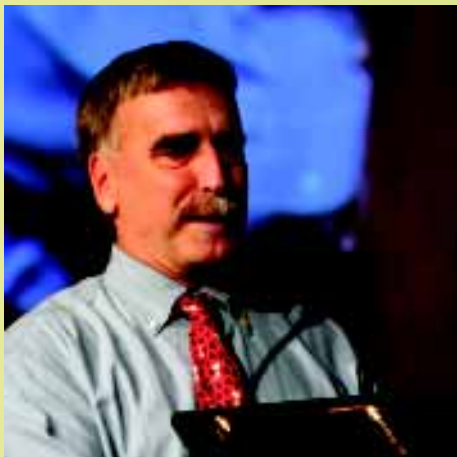
The Accounting Horizons Best Paper Award was won by Sudipta Basu, Temple University and Greg Waymire, Emory University.



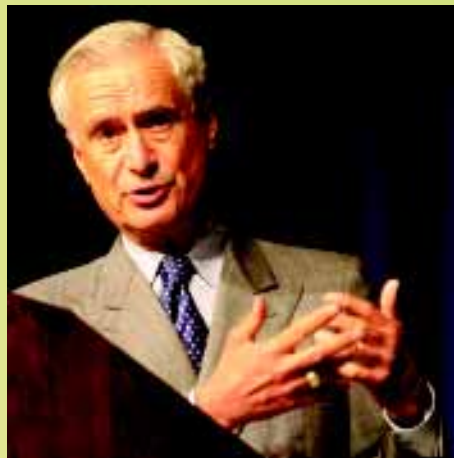
David Wood, Indiana University, accepted the Issues in Accounting Education Best Paper Award on behalf of his co-authors, Steven Glover, Brigham Young University, Doug Prawitt, Brigham Young University.



Wildman Medal Award winners, Stella Fearnley, Portsmouth University (left); Vivien Beattie, University of Glasgow (right); and Richard Brandt, Grant Thornton (not pictured).



Bill McCarthy, Michigan State University, Outstanding Service Award



Seminal Contributions to Accounting Literature award went to Robert S. Kaplan, Harvard University (above left) and H. Thomas Johnson, Portland State University (above right).

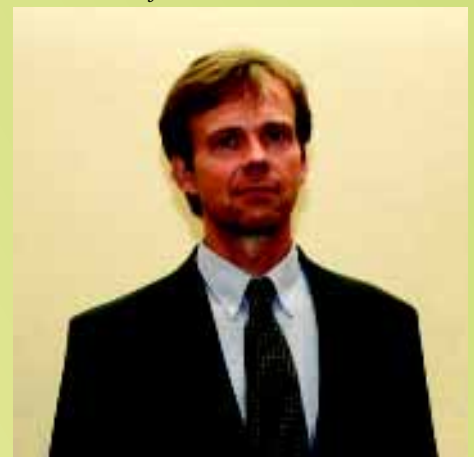


Sharon Katz, Harvard University, received the Competitive Manuscript Award.



The Innovation in Accounting Education Award was presented to Brigham Young University. Douglas Prawitt, accepted on behalf of the school.

Notable Contributions to Accounting Literature Award was presented to Erick Lie, The University of Iowa.



CALL FOR PAPERS

Glen McLaughlin Prize for Research in Accounting Ethics

The 10th Anniversary Commemorating Conference will be held May 30, 2008 at the University of Oklahoma. Scholars are invited to submit unpublished papers examining the implications of ethics in any area of accounting. One of the papers selected for the conference will receive the prize which includes an award of \$20,000. **Submission deadline is January 16, 2008.** Papers selected for the conference will be announced by March 31, 2008. For more information please go to the AAA website. Click on Calls for Submissions and then click on Glen McLaughlin Prize for Research. ■

Sponsor Your Doctoral Students

Student membership in the American Accounting Association starts at just \$25 for one year and we invite you to introduce your students to the AAA by covering their costs for membership for one year. Membership in the AAA gives students invaluable access to research, meetings, and networking. With membership students receive an electronic subscription to their choice of one AAA journal. They can choose to receive access to *The Accounting Review*, the premier journal of accounting research, *Accounting Horizons*, or *Issues in Accounting Education*.

Student Members Receive:

- Discounted membership dues
- Choice of electronic access to one, two, or three association journal(s)
- Discounted registration fee for most Association meetings
- Discounts on Association publications
- Access to Placement Service at Annual Meeting (meeting registration required)
- Networking opportunities for career planning.

If you are interested in sponsoring your students' membership, please go to <http://aaahq.org/membership/SponsorStudents.pdf> to download a copy of the enrollment form. ■

AAA President Gary Previts Receives Gold Medal for Distinguished Service from the AICPA

Our president, Gary Previts, received the 2007 Gold Medal for Distinguished Service by the American Institute of Certified Public Accountants (AICPA) in October. The award, the highest granted by the AICPA, recognizes those whose influence on accounting is notable among leaders in the profession.

"It's a great honor to be among those selected for this award, which dates back to 1944," Gary notes. "My family and my colleagues at the (Case Western Reserve) University have been a continuing source of support and inspiration. I'm very fortunate to have had a variety of opportunities which in turn have enriched both my ability to be effective in the classroom and to identify important research topics."

Previts was one of two recipients, joining former AICPA chair Kathy Eddy. "Gary and Kathy have significantly contributed to the growth and success of the accounting profession throughout their extensive and distinguished careers," asserts AICPA Awards Committee chair Doyle Z. Williams. "This year's Gold Medal recipients have shared their knowledge, skills and abilities through their varied professional and community activities."

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 10, 2008.**

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

NEW PUBLISHING OPPORTUNITY Studies in Accounting Research

At the Annual Meeting the Executive Committee approved the reinstatement of the monograph series Studies in Accounting Research (SAR). The AAA issued 33 SARs from 1969 through 2000. SAR is a prestigious series that provides an outlet for seminal and innovative research not bounded by the usual space and topic constraints present in our journals. SAR is of significant benefit to authors in exploring a topic in great depth and as a resource for other researchers.

Interested individuals are encouraged to either submit a proposal or a completed work. The SAR procedures, are stated on the AAA website at: <http://aaahq.org/calls/SAR.htm> and have the following objectives: to provide an outlet for authors to develop an in depth consideration of a research topic or area; to ensure SAR are of high quality; and to identify topics that are timely and of broad interest to our members.

Contact Professor Arnie Wright, Vice President of Research, if you have questions or wish to submit a proposal or completed work at: a.wright@neu.edu. ■

California State University – East Bay, College of Business and Economics

The Wang Family Professorship

The College of Business and Economics at California State University, East Bay is pleased to announce the establishment of The Wang Family Professorship. This endowed professorship was established through a gift from Stanley and Franny Wang to honor faculty members who have established themselves by their contributions in teaching, scholarship and service. As part of a new faculty recruitment initiative, the college invites nominations for the first holder of *The Wang Family Professorship*. The candidate must have an established body of work in one of the disciplines found in business and may be a rising scholar in his/her field. Please send all nominations to: Dean, College of Business and Economics, CSU East Bay, 25800 Carlos Bee Blvd., Hayward, CA 94542. Electronic nominations are welcome and may be sent to: terri.swartz@csueastbay.edu with the assurance that nominations will be kept confidential.

The University: California State University, East Bay, one of the twenty-three California State Universities, occupies 342 acres in the Hayward hills, overlooking the San Francisco Bay. The university serves a diverse, multi-cultural population of over 13,000 students drawn largely from regional community colleges and high schools and also operates a second campus in nearby Contra Costa County. **The College:** The College of Business and Economics (CBE) strives to offer innovative programs and offers a BS in Business Administration, BA in Economics, MBA, MA in Economics, MS in Taxation, and MS in Business Administration (Information Technology Management Option). All programs are fully accredited by AACSB and the university is fully accredited by WASC. With 86 full-time equivalent faculty, undergraduate CBE programs service approximately 2,800 majors and graduate programs service about 850 majors. The College's MBA program is also offered in Moscow. The College is housed in a newly constructed Valley Business and Technology building. Our continued commitment to building an outstanding faculty that provides a quality education enables us to expand our faculty in the following areas: Accounting, Finance, Economics, Marketing, Entrepreneurship, and Management, including information technology.



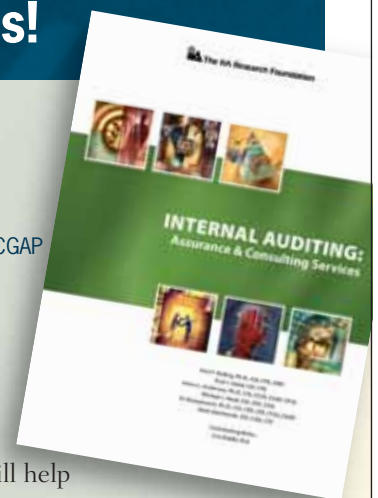
An essential new textbook for educators!

Internal Auditing: Assurance and Consulting Services

By Kurt F. Reding, Ph.D., CIA, CPA, CMA; Paul J. Sobel, CIA, CPA; Urton L. Anderson, Ph.D., CIA, CCSA, CFSA, CGAP
Michael J. Head, CIA, CPA, CISA; Sridhar Ramamoorti, Ph.D., CIA, CPA, CFE, CFSA, CGAP
Mark Salamasick, CIA, CISA, CSP; Contributing Writer Cris Riddle, M.A.

The Institute of Internal Auditors Research Foundation introduces a contemporary, state-of-the-art textbook that provides the fundamental knowledge needed to succeed as an entry-level internal auditor. This collaborative effort by educators and practitioners covers internal auditing theory, concepts, and application — all presented in a way that will help students to begin to think like auditors. Give your students a competitive edge when applying for internships and careers in internal auditing — turn them from students to qualified practitioners in just one semester.

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Sid Davidson

Sidney Davidson was born on May 29, 1919 in Chicago, and later his family moved to Michigan. He took all three of his degrees at the University of Michigan, including a Ph.D. in 1950. In his long academic career, he became a giant in the field of accounting.

Following four years of active duty in the Navy during World War II, he became a CPA and spent nine years at Johns Hopkins University. In 1958, he joined the faculty of the University of Chicago's Graduate School of Business. There he built the school's formidable accounting program, which, through its innovative empirical research, changed the field. In 1962, he became Arthur Young Professor of Accounting, the first chaired professorship endowed by an accounting firm at a major U.S. university. He always donated the money he received from that chair to his school's Institute of Professional Accounting, which he helped create. As director of the Institute, in 1963 he collaborated with Will Baxter at the London School of Economics to launch the *Journal of Accounting Research*, which quickly became one of the premier accounting research journals.

Active over many years in the AAA, Sid was director of research in 1956 and president in 1968–69. He was proud of having missed only one AAA annual meeting since 1951. He served as vice president of the AICPA in 1986–87.

From 1965 to 1970, during its busiest period, Sid served on the Accounting Principles Board, and he made his presence felt. Only a part of this impact found expression in his numerous qualified assents or dissents: on the use of consolidation principles to cure some of the deficiencies of lease accounting, on tax allocation, on the implicit equity element in convertible debt, on earnings per share, on business combinations, and on intangible assets—virtually all of the major pronouncements issued during Sid's watch.

In 1963–66, Sid was one of the 12 members of the Commission to Study the Common Body of Knowledge for CPAs, jointly sponsored by the AICPA and the Carnegie Corporation, which led to the influential report entitled *Horizons for a Profession*.

Sid has always advanced the cutting edge of the field. His stamp is clearly discernible on the 1957 revision of the AAA's statement on "Accounting and Reporting Standards for Corporate Financial Statements," which represented a welcome challenge to doctrine. He was an influential member of the AICPA's Trueblood Study Group on the Objectives of Financial Statements, which issued a path-breaking report in 1973. He co-authored three major textbooks, co-authored the best glossary of accounting terms (*Accounting: The Language of Business*), co-edited two handbooks and two readings books, and wrote a monograph and many articles.

In 1983, he was inducted as a member of the Accounting Hall of Fame.

— Stephen A. Zeff

George Edward Philips

George Edward Philips, 81, Professor Emeritus at the University of New Mexico died Saturday, June 2, 2007. Ed was internationally known and respected as a leading financial accounting theorist and author of articles in major accounting journals. He joined the faculty of the University of New Mexico Anderson School of Management in 1982 and retired in 1994. Professor Philips received his doctorate from Michigan State and taught at UCLA and Penn State before coming to New Mexico. He also taught in Finland, Scotland and Australia. Known for his kindness and generosity, Ed devoted much of his life to raising his children, putting all seven through college.

IMA to Honor Contributions of Chicagoan Gary Siegel of DePaul University with Annual Research Award Program

The Institute of Management Accountants (IMAR) Foundation for Applied Research (FAR) is pleased to announce a new award program in memory of life-long Chicagoan Gary Siegel, Ph.D., CPA, whose studies of change in the management accounting profession helped to advance the role of management accountants in a business environment revolutionized by digital technology. The announcement was made during a presentation at IMA's recent 88th Annual Conference and Exposition in Phoenix, AZ. Beverly Siegel, his surviving wife, accepted a plaque to commemorate this announcement.

"Gary brought a great sociological mind to the accounting profession," said Sandra B. Richtermeyer, Ph.D., CMA, CPA, FAR chair emeritus and IMA professor-in-residence (2006–2007). "This new award will help the profession remember the many contributions of Dr. Siegel."

Dr. Siegel, who died last November, was associate professor at the DePaul University School of Accountancy and Management Information Systems in Chicago and president of the Gary Siegel Organization, an opinion research and behavioral accounting firm. He was co-project director of four major IMA studies on the practice of management accounting, including *What Corporate America Wants in Entry-Level Accountants* and *Counting More, Counting Less: Transformations in the Management Accounting Profession*, both staples of IMA's body of knowledge.

Beginning next year, directors from IMA's Foundation for Applied Research will recognize the most significant FAR-funded research project with the new Siegel Award for Applied Research. The award will be added to the list of accolades presented each year at IMA's Annual Conference and Exposition, which is attended by professional accountants, academics and students from all over the country. Dr. Siegel served on IMA's Board of Trustees for the Foundation for Applied Research from 2001 to 2002. In 2005, he received the R. Lee Brummet Award, one of the highest recognitions for an educator. ■

The Illinois International Accounting Symposium
held at Kozminski Business School, Warsaw
June 5-7, 2008

Call for Papers

The 2008 annual symposium of *The International Journal of Accounting* will be held in Warszawa (Warsaw), Poland on June 5-7, 2008. The symposium is sponsored by the **Kozminski Business School, Warszawa**, the **Zimmerman Center of the University of Illinois at Urbana-Champaign**, and **Elsevier**, the publisher of the *Journal*. The symposium will begin with a reception on the evening of June 5th and will continue for one and a half days.

Other than an international dimension, there is no particular theme for the Symposium.

Authors are invited to submit research papers for presentation. Submitted papers will be anonymously reviewed. The Symposium Program Committee will select papers for presentation based on the comments of reviewers, the quality of the work and the potential for contributing to the literature. Registration fees are waived for authors, co-authors, and discussants appearing on the program. There is limited space for other participants who would like to attend. No registration fee will be charged for the first twenty registrants other than the presenters and the discussants. The travel cost and the cost of lodging for three nights (up to US\$1,600.00 in total based on receipts) will be provided for one author and one discussant for each accepted paper. Accepted papers will be published in *The International Journal of Accounting*, a publication of Elsevier, after satisfying the refereeing process.

The deadline for submission is January 31, 2008.

Papers are to be submitted in an electronic form to: ciera@uiuc.edu

Please visit: <http://www.business.uiuc.edu/ciera/conferences/> for conference updates.

Questions about the conference may be addressed to Susan Sutherland at sesuther@uiuc.edu or:

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A Few Words from the Executive Director

It was wonderful to see so many of you in Chicago celebrating *Imagined World of Accounting* during the 2007 Annual Meeting. With more than 2900 registered, our attendance record was broken for the third time in a row!

Even better news is that with the expanded program many of you were more than registrants—serving as discussants, presenting papers, offering Effective Learning Strategy Forum sessions, serving on panels, moderating sessions, discussing Research Forum papers, mentoring or presenting in New Scholars Concurrent Sessions, leading Section and Region activities and committees, 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 Chicago Annual Meeting a grand success!

Be sure to mark you calendars to save the dates for the 2008 Annual Meeting in Anaheim, California, August 3–6, where we will gather in adjacent hotels, the Hilton Anaheim and Anaheim Marriott. With just a short drive to Pacific Beaches, the new Anaheim Garden Walk just a block away, access from three airports, convenience to colleagues from the Pacific Rim, and offering numerous family entertainment options, Anaheim will be a great place for our next community gathering!

With at least seven ways to get involved I hope you will consider making a submission for the meeting. Find the 2008 Call for Submissions online at <http://aaahq.org/AM2008/call2008.htm>.

Between now and then there will be many opportunities to gather with colleagues.

AAA Section Meetings

Information Systems Section Midyear Conference (joint with AI/ET)

January 10–12, 2008 — Redondo Beach, California

Artificial Intelligence/Emerging Technologies Systems Section Midyear Conference (joint with IS)

January 10–12, 2008 — Redondo Beach, California

Management Accounting Section Midyear Meeting

January 10–12, 2008 — Long Beach, California

Auditing Section Midyear Meeting

January 17–19, 2008 — Austin, Texas

Financial Accounting and Reporting Section Midyear Meeting

January 25–26, 2008 — Phoenix, Arizona

International Accounting Section Midyear Meeting

February 7–9, 2008 — San Diego, California

APLG Annual Seminar

February 10–12, 2008 — Charleston, South Carolina

ATA Midyear Meeting

February 21–23, 2008 — Memphis, Tennessee

Public Interest Section

April 11–12, 2008 — Arlington, VA

Government and Nonprofit Section

Location and Dates to be announced

2008 ABO Research Conference

October 9–11, 2008 —
Philadelphia, Pennsylvania

2008 Diversity Section Meeting

Location and Dates to be
announced

AAA Region Meetings

Mid-Atlantic — April 24–26, 2008
— Philadelphia, Pennsylvania

Midwest — March 27–29, 2008 —
Troy, Michigan

Northeast — November 6–8, 2008 — Newport, Rhode
Island

Ohio — April 24–26, 2008 — Dayton, Ohio

Southeast — April 3–5, 2008 — Birmingham, AL

Southwest — March 6–8, 2008 — Houston, Texas

Western — Tentatively May 1–2, 2008 — San Francisco, CA

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

Best regards,

Tracey Sutherland, Executive Director



Tracey Sutherland

AAA Student Membership Available to Doctoral Students Worldwide

The American Accounting Association is pleased to offer 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 2007 Annual Meeting (not including membership) was discounted from \$360 for full members to only \$190. 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 more information regarding member benefits, you may go online to <http://aaahq.org> and click on Membership.

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