

President's Message

REINVIGORATING AAA REGIONS

Attendance at regional meetings has been declining, on average, over the last several years. I am concerned about this and want to address this topic by sharing some of my thoughts with you. My hopes are that the regions will become a more viable part of the AAA and will add value to current and many potential new members.

The AAA bylaws state:

Regional organizations shall be for the purpose of holding regional meetings for the presentation and discussion of subjects in accounting and allied fields of interest to members of the Association.

So regions exist solely for the purpose of holding an Annual Meeting. Are they successful? How can we tell?

We have seven regions ranging in number of members from 295 in the Ohio region to 1,390 in the Southeast region and in number of states covered from 1 in Ohio to 12 in the Western region.¹

Participation of region members in the meetings ranges from 34% in Ohio, one state, to 24% in the Mid-Atlantic region, which is a close cluster of 5 states plus D.C. to 16% in the Western region, which is a far-flung group of 12 states including Alaska and Hawaii.²

In the past year I have attended and spoken at all but one of the regional meetings and have reflected on the experiences I had while attending these events and meeting many of the AAA members at the grassroots level.

I do believe that regions are a viable aspect of the AAA activities. While many have argued at one point or another that regions should be disbanded, my experience over the past year has convinced me that regions are indeed a viable and important part of the AAA. I do, however, think that the regions should be reconfigured simply to better facilitate interaction among members in a region, even if each region becomes smaller.

I also believe that regional leaders should reexamine their portfolio of activities. As noted above, the bylaws state that the purpose of regions is to conduct an Annual

Meeting and all of the energies of the regional leaders are devoted to that purpose. In my mind, these leaders at the grassroots level can play a much bigger role in driving the direction of the AAA beyond simply conducting a meeting. In what follows I comment on the nature of the regional meetings and also outline some ideas on the additional activities that regional leaders can add to their portfolios. I finish with a challenge to all regional leaders.

Meetings

While the empirical evidence is clear that attendance at regional meetings has been on a steady decline, there is no evidence indicating why this is so. One could argue that AAA membership is down and thus attendance at meetings is down. But then how does one explain the continuing increase in attendance at the section midyear meetings? One can also argue that with the increase in the number of accounting meetings in general, potential attendees are opting for the meetings with the highest value added. If this is the case, then regional leaders definitely need to rethink how their meetings are conducted and I challenge all regional leaders to do so.

Regional meeting program chairs should think totally outside of the box and become innovative and creative in designing meetings. Throw out the template that has been used year after year and build a meeting that will draw members and potential members in droves. Survey every accounting faculty member in your region, especially those who are not AAA members. Find out what will draw them to a meeting. What value are they looking for that you can provide?

Perhaps you will find that having several smaller scale meetings throughout the year on college campuses around the region, for example, will draw far more attendance than the one large meeting a year. Perhaps you will find that having one large meeting is preferred, but that the nature of the meeting should be changed from its current format. Perhaps you will find that faculty members always want to meet in the same city.



Jane F. Mutchler

Perhaps you will find that publishing formal proceedings of papers presented at the meeting will be very valuable to faculty at some schools.

Whatever the case, you will have tapped into a pool of people, some of whom will never have been involved in AAA, let alone regional activities. And, whatever the case, you will have received lots of input on how to reinvigorate the regional meetings.

Additional Regional Activities

In addition to conducting meetings, one of the most important ways that regional leaders can add value to the AAA as a whole is to engage in activities that will help the AAA membership to grow. If we want to make a difference in accounting education and practice, we need to be

¹ Note that AAA members do not sign up to become members of a region nor do regions collect dues. If you are an AAA member then you are also automatically a member of one of the regions.

² I do not have the empirical evidence, but an interesting question is: "How many of the attendees are also on the program?"

(continued on page 5)

In this issue

2005 New Faculty Consortium	2
2005-06 Nominees and Ballot	3
Calls and Meetings	4-5
San Francisco 2005	11
Future Meetings	14



American Accounting Association

5717 Bessie Drive
Sarasota, Florida 34233-2399
Phone: (941) 921-7747
Fax: (941) 923-4093
Email: Office@AAAhq.org
Website: <http://AAAhq.org>

Co-Editors

President

Jane F. Mutchler
Georgia State University
35 Broad Street, 5th Floor
PO Box 4050
Atlanta, GA 30302-4050
Phone: (404) 463-9334
Fax: (404) 651-1033
Email: jmutchler@gsu.edu

AAA Executive Director

Tracey E. Sutherland
5717 Bessie Drive
Sarasota, FL 34233-2399
Phone: (941) 921-7747-ext. 311
Fax: (941) 923-4093
Email: Tracey@AAAhq.org

Administrative Office Staff

All phone numbers are area code (941)

Assistant Director for Logistics

Debbie Gardner-556-4101; Debbie@AAAhq.org

Office Administrator

Peggy Turczyn-556-4114; Peggy@AAAhq.org

Office Administrator

Pat Stein-556-4102; Pat@AAAhq.org

Office Aide

Myriam Chacon-556-4116; Myriam@AAAhq.org

Education Project Manager

Linda Watterworth-556-4118; Linda@AAAhq.org

Director of Finance and Administration

Roland LaTulip-556-4110; Roland@AAAhq.org

Financial Coordinator

Mary Cole-556-4104; Mary@AAAhq.org

Fulfillment Coordinator

Barbara Brady-556-4121; Barbara@AAAhq.org

Assistant Director for Information Systems

James Szelmanski-556-4112; Jim@AAAhq.org

Associate Director for Communications

Beverly Harrelson-556-4109; Beverly@AAAhq.org

Web Development Specialist

Kathy Casper-556-4106; Kathy@AAAhq.org

Office Administrator

Judy Cothorn-556-4105; Judy@AAAhq.org

Publications Specialist

Helen Griffith-556-4115; Helen@AAAhq.org

Publications Specialist

Christine Govaars-556-4108; Chris@AAAhq.org

Meetings Coordination (Subcontractor)

DSE, Inc. c/o Dee Strahan
1223 Oxbow Lane
Winter Springs, FL 32708
Phone: (407) 366-9855 Fax: (407) 366-9856
Email: dstrahan@atlantic.net

Association Administrative Services (Subcontractor)

Deirdre Harris-556-4119; Deirdre@AAAhq.org

2005 American Accounting Association New Faculty Consortium

The 23rd annual New Faculty Consortium sponsored by the American Accounting Association and Ernst & Young LLP was held February 3–6 at the Lansdowne Resort and Conference Center in Leesburg, Virginia. This is the third year that Ernst & Young LLP sponsored the Consortium, and we are extremely grateful that they provided the venue, accommodations, and logistical support. The Planning Committee members were Steve Baginski (University of Georgia), Walt Blacconiere (Indiana University), Stephanie Bryant (University of South Florida), Jennifer Joe (Georgia State University), Rick Morton (Florida State University), Kaye Newberry (The University of Arizona), and Naomi Soderstrom (University of Colorado). Ellen Glazerman (Ernst & Young LLP) served as the Ernst & Young liaison to the planning committee, and Sue Haka (Michigan State University) was the AAA Executive Committee liaison. Andrea Midy and Lannie Wendorf of Ernst & Young LLP provided invaluable assistance before, during, and after the Consortium.

The two-and-a-half-day program focused on four major themes: planning an academic career, teaching effectiveness, research and scholarship, and the editorial process. General sessions were followed by small group sessions, each facilitated by two group leaders. The group leaders were Guido Geerts (University of Delaware), Wayne Guay (University of Pennsylvania), Rich Houston (The University of Alabama), Jim Hunton (Bentley College), Kathryn Kadous (Emory University), Mary Lea McAnally (Texas A&M University), Lil Mills (The University of Arizona), Tim Rupert (Northeastern University), Phil Shane (University of Colorado), Billy Soo (Boston College), Geoff Sprinkle (Indiana University), Mary Stanford (Texas Christian University), Sandra Vera-Muñoz (University of Notre Dame), and Teri Lombardi Yohn (Georgetown University).

The program began Thursday evening with a dinner. Ellen Glazerman welcomed all the participants and introduced the opening speaker, Beth Brooke, Global Vice Chair–Strategy and America’s Vice Chair–Strategies, Brand, and Communications, Ernst & Young LLP. Beth spoke on the current issues in the accounting profession.

On Friday morning, Walt Blacconiere officially welcomed the 73 new faculty participants. Pete Wilson (Boston College) then facilitated a general session on planning an academic career and moderated a panel on this topic. The panel members were Michelle Hanlon (University of Michigan), Ida Robinson-Backmon (North Carolina A&T State University), and Dan Stone (University of Kentucky). A diverse set of issues was covered during this session, providing a basis for more in-depth discussion throughout the program.

Friday afternoon, Harvey Brightman (Georgia State University) and Charles Lee (Cornell University and Barclays Global Investors) provided informative presentations on teaching. Harvey focused on improving teaching skills, while Charles covered the elements of effective teaching.

Friday’s formal program ended with a reception and dinner. After dinner, The Capitol Steps, a musical comedy troupe of current and former Congressional staffers, provided the entertainment by satirizing U.S. and world events.

The focus of Saturday’s sessions was scholarship, research, and the editorial process. Joel Demski (University of Florida) provided a very thought-provoking presentation on the relation between scholarship and research. Bill Kinney (The University of Texas) discussed the importance of effective communication in research and provided insights on how to begin a research agenda.

Saturday afternoon’s sessions focused on the editorial process. Linda Bamber (University of Georgia) discussed the process from an editor’s perspective and provided useful insights on writing a publishable paper. Christine Botosan (University of Utah) provided an author’s perspective, covering topics such as when a paper is ready for submission and responding to reviewer comments.

Ron Dye (Northwestern University) was the closing speaker. Ron synthesized the topics that were covered on the preceding two days, and provided his own perspective on teaching, research, and developing an academic career.

Saturday’s events concluded with a social hour and dinner, and most participants departed on Sunday morning. Overall, the participants’ satisfaction with the 2005 American Accounting Association New Faculty Consortium was exceptionally high. As one new faculty member noted in his/her conference evaluation form, “All the sessions were extremely beneficial—I was able to take away ideas that I can incorporate into my teaching, research, and scholarly activities.”

2005-06 Nominees and Ballot

Also available at <http://aaahq.org/AM2005/Nominees2005.cfm>

Shyam Sunder is James L. Frank Professor of Accounting, Economics, and Finance at Yale School of Management, and Professor of Economics at Yale University. Educated as an engineer in India, he received his master's and Ph.D. degrees from Carnegie Mellon University. A member of AAA since 1972, he has served on many AAA committees and as International Distinguished Visiting Lecturer and Presidential Lecturer. He is a two-time recipient of the AAA-AICPA Notable Contributions to Accounting Literature Award and the Manuscript Award. ■

Jim Hunton is a chaired Research Professor at Bentley College and at the Universiteit Maastricht. His primary teaching interests include accounting information systems, corporate fraud, and forensic accounting. Jim was editor of *Advances in Accounting Behavioral Research* for four years. Jim is president of the Accounting Systems special interest group of the Association for Information Systems and past president of the Information Systems section of the AAA. ■

Scott Showalter joined KPMG in 1975 and became a partner in 1986. Currently he is a partner in the Department of Professional Practice—Risk Management. Scott has held several KPMG leadership positions. Scott earned a Bachelor of Science degree in accounting, summa cum laude, from the University of Richmond. In 2001, he was recognized as one of the "Top 100 Most Influential People in Accounting" by *Accounting Today* magazine. ■

Alfred Wagenhofer is a Professor of Accounting and Management at the University of Graz, Austria, and has been a Professor at the European Institute for Advanced Studies in Management. He served as President of the European Accounting Association in 1997/98 and currently is Vice President—Finance of the IAAER. ■

Joe Carcello is a William B. Stokely Distinguished Scholar and Professor at The University of Tennessee, and is Chair of the Program Advisory Committee for the 2005 Annual Meeting. Carcello has held the offices of President, Treasurer, and Vice Chairperson of the Auditing Standards Committee, and currently is an Associate Editor of *Accounting Horizons* and an editorial board member of *Auditing: A Journal of Practice & Theory*. ■

Sherry Mills received her Ph.D. in Accounting from Texas Tech University and is a member of the AAA, AICPA, New Mexico Society of CPAs, and Institute of Management Accountants. She has received many awards, including New Mexico State University's Westhafer Award for Teaching Excellence (the highest university honor available); the Carnegie Foundation, New Mexico Professor of the Year award; and AAAs award for Innovation in Accounting Education. ■

Vaughan Radcliffe is Associate Professor of Managerial Accounting and Control at the University of Western Ontario. His current research interests include the activities of accounting professional bodies in the U.S. and elsewhere in the lead-up to the scandals of Enron and WorldCom, and passage of the Sarbanes-Oxley Act. Radcliffe is a member of several sections of the AAA. ■

Kazuo Hiramatsu is the President and Professor of Accounting at Kwansei Gakuin University in Japan. Since joining the AAA in 1976 he has served on the Advisory Board of the International Accounting Section, the Editorial Board of the *Accounting Horizons*, as Council Member-at-Large, and on the Distinguished International Faculty Exchange Committee. ■

BALLOT

Nominees for Office are hereby submitted to the membership for confirmation. Associate Members (students) may not vote in elections conducted by the Association. ■

Each member should indicate his or her position with an "X" or check mark in the box pertaining to each office on this form. This form can be returned by mail or fax. It is also available online at <http://aaahq.org/AM2005/Nominees2005.cfm>. Ballots will be accepted through July 26, 2005.

If mailed: Nominees for Office If faxed: (941) 923-4093
American Accounting Association
5717 Bessie Drive
Sarasota, FL 34233-2399

PLEASE INDICATE YOUR VOTE NEXT TO THE NOMINEES AT THE RIGHT:

Member ID (from mailing label): _____

Name (please print): _____

Affiliation: _____

Signature: _____



Shyam Sunder
President-Elect
Nominee



Jim Hunton
Vice President
Nominee



Scott Showalter
Vice President—
Professional
Relations
Nominee



Alfred
Wagenhofer
Vice President—
International
Nominee



Joe Carcello
Vice President—
Finance
Nominee



Sherry Mills
Council Member-
at-Large
Nominee
(2 positions to fill)



Vaughan Radcliffe
Council Member-
at-Large
Nominee
(2 positions to fill)



Kazuo Hiramatsu
International
Council Member-
at-Large
Nominee

Calls and Meetings . . .

Call for Papers

2005 Annual Meeting of the Diversity Section

Members of the American Accounting Association, academicians, practitioners and doctoral students are invited to participate in the 2005 AAA Diversity Section Meeting in New Orleans, Louisiana in October 2005. Papers, research proposals, exercises, and other highly interactive sessions that explore gender, race, sexual orientation, class, ability, and other dimensions of difference among people in organizations are welcome. For additional information, visit the AAA website and click on the Calls for Papers button and then click on 2005 Annual Meeting of the Diversity Section.

Deadline: July 15, 2005

Call for Papers

2006 Management Accounting Section Research and Case Conference

The 2006 AAA Management Accounting Section (MAS) Research and Case Conference will be held in Tampa, Florida on January 6–7, 2006. The doctoral consortium will be held on January 5th. Papers/Cases in all areas of management accounting research using analytical, experimental, field-study and archival-empirical approaches may be submitted for consideration. For additional information, visit the AAA website and click on the Calls for Papers button and then click on 2006 MAS Research and Case Conference.

Deadline: July 31, 2005

Call for Papers

The Journal of the American Taxation Association— Research Forum

The Journal of the American Taxation Association invites proposals for a research forum entitled “Tax Planning in a Post-Enron World.” The goal of the forum is to stimulate collaborative research among academics who are at different career stages but share a common interest in taxation and tax policy. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *The Journal of the American Taxation Association* – Research Forum.

Deadline: August 1, 2005

Call for Papers

The Journal of Information Systems — Research Forum

The Journal of Information Systems invites proposals for a research forum to be published as a special section of the Fall 2007 issue entitled “The Role of Technology and Accounting in the New Information Era.” For additional information, visit the AAA website and click on the Calls for Papers button and then click on *Journal of Information Systems* — Research Forum.

Deadline: August 31, 2005

Call for Papers

2006 AAA Southwest Region Meeting

The Southwest Region of the AAA will hold its 2006 annual meeting in New Orleans, Louisiana, February 28–March 4, 2006, in conjunction with the Federation of Business Disciplines. The meeting will feature a plenary session, concurrent paper sessions, and panel discussions as well as other professional and social activities. For additional

information, visit the AAA website and click on the Calls for Papers button and then click on 2006 AAA Southwest Region Meeting.

Deadline: September 9, 2005

Call for Papers

2006 AAA-Information Systems Section Midyear Conference

The Information Systems Section of the AAA will hold its 2006 Midyear Conference in Scottsdale, Arizona, January 5–7, 2006. The meeting includes a plenary speaker, panel discussions, research and education paper sessions, and forum paper sessions. For additional information, visit the AAA website and click on the Calls for Papers button and then click on 2006 AAA-IS Section Midyear Conference.

Deadline: September 15, 2005

Call for Papers

JIS New Scholars’ Research Workshop

The Information Systems Section of the AAA will hold the *Journal of Information Systems* New Scholars’ Research Workshop in Scottsdale, Arizona on January 4, 2006 immediately preceding IS Section Midyear Meeting. The purpose of the workshop is to improve the research skills of Accounting Information Systems Ph.D. students and faculty. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *JIS* New Scholars’ Research Workshop.

Deadline: September 15, 2005

Call for Papers

2006 International Accounting Section Midyear Conference and Annual Doctoral/New Faculty Consortium

Thanks to the generous sponsorship of KPMG the 12th Annual Midyear Conference and 2nd Annual Doctoral/New Faculty Consortium of the International Accounting Section of the American Accounting Association (hosted jointly with the Auditing Section) will be held January 12–14, 2006 in Los Angeles (Universal City), California. For additional information, visit the AAA website and click on the Calls for Papers button and then click on 2006 International Accounting Section Midyear Conference & Annual Doctoral/New Faculty Consortium.

Deadline: September 30, 2005

Accounting and the Public Interest

Submissions are invited for *Accounting and the Public Interest*, an online-only academic journal published by the Public Interest Section of the American Accounting Association. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *Accounting and the Public Interest*.

Journal of Emerging Technologies in Accounting

The Journal of Emerging Technologies in Accounting is the academic journal of the Artificial Intelligence/Emerging Technologies Section of the American Accounting Association. The purpose of the section is to improve and facilitate the research, education, and practice of advanced information systems, cutting-edge technologies, and artificial intelligence in the fields of accounting, information technology, and management advisory systems. For

(continued on page 5)

additional information, visit the AAA website and click on the Calls for Papers button and then click on *Journal of Emerging Technologies in Accounting*.

Journal of International Accounting Research

The *Journal of International Accounting Research* publishes articles that increase our understanding of the development and use of international accounting and reporting practices or attempt to improve extant practices. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *Journal of International Accounting Research*.

The ATA Journal of Legal Tax Research

The American Taxation Association's electronic journal, *The ATA Journal of Legal Tax Research*, publishes creative and innovative studies employing legal research methodologies that logically and clearly identify, describe and illuminate important current tax issues including the history, development and congressional intent of specific provisions; propose improvements in tax systems and unique solutions to problems; and critically analyze proposed or recent tax rule changes from both technical and policy perspectives. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *The ATA Journal of Legal Tax Research*.

President's Message

(continued from page 1)

involved with all of the other constituents who are interested. As I see it, the regions are the grassroots level of the AAA and activities at that level can trickle up and make a difference to the organization as a whole.

Practitioner membership in the AAA has been declining significantly. What if regional leaders tapped into their state societies and conducted joint meetings? This type of activity at the grassroots level bubbles up to the AAA as a whole and perhaps if every region connected with its state societies in meaningful ways, practitioner membership would grow. This growth in practitioner membership may help academic members to better focus their research and also to build appropriate programs of study for their students.

There are a number of faculty at two-year, four-year, and master's-level institutions who are not members of the AAA. In addition, non-tenure-track faculty members at Ph.D.-granting institutions are often not involved with the AAA. I believe that the AAA must develop meaningful activities that add value to these potential members and what better place to start than at the grassroots, regional level?

I am absolutely convinced that stemming the long-term continual decrease in AAA membership requires action at the grassroots regional level.

Regional Best Practices

Recently I attended the regional "best practices" session held at the AAA Council meeting in Atlanta, facilitated by Susan Crossan, VP for Sections and Regions, and I wanted to share some of the ideas that were generated in that meeting.

First of all, I really like the trend that is growing of having some type of big, engaging, and fun learning event the day before the meeting starts. The Midwest region appears to have been a leader in this venture. Can you imagine the joy of taking a day out to tour a Harley Davidson facility and to learn about accounting in the process? How about a bourbon distillery? How about the Boeing plant? How about a gambling casino to learn about internal controls?

There is also the trend of having someone from a Ph.D.-granting institution come and run a "research methods" session. This is a mini-doctoral seminar that helps non-research-intensive faculty become smart consumers of research to inform their teaching.

The New York Society of CPAs gives the option of the three best papers presented at the Northeast regional meeting to be published in its *CPA Journal*. Perhaps linking into other state societies will reinvigorate the meetings and yield innovative ideas for the mutual benefit of both the regional AAA and state society members.

The Northeast region also uses the best practice of requiring one member from each state in the region to be on the Steering Committee. This is clearly a great way to assure that you capture the needs of all members in your region.

All of these are good ideas that should be considered by all regional leaders as they determine ways to add value to AAA members and potential members.

Challenge to all Regional Leaders

In summary, here is a challenge I am issuing to all regional leaders:

- Take actions to assure increasing attendance at regional meetings over the next five years.
- Institute an online survey of every accounting faculty member in your region to determine how the region can add value to their professional lives.
- Determine if having formal meeting proceeding with full papers published is valuable for members in your region.
- Convene a meeting/conference call of all regional leaders on at least a quarterly basis to share ideas on how to increase AAA membership and how to increase the value of AAA region activities.
- At the first of these conference calls think about the structure of the regions and come up with a proposal. Do we need more and smaller regions? Do we need to keep the same number of regions but just draw a different dividing line?
- Assure that all states in your region are represented on the region leadership team.
- Create a meeting in 2006 that is different than any meeting you've ever had!

If you can accomplish all of the above, the AAA will benefit, the regions will benefit, and, perhaps most important, accounting education will benefit.

CALL FOR NOMINATIONS

2006 Management Accounting Section Lifetime Contribution to Management Accounting Award

Nominations are being solicited for the 2006 Management Accounting Section Lifetime Contribution to Management Accounting Award. The purpose of the award is to recognize individuals who have made significant contributions to management accounting education, research, and/or practice over a sustained period of time through scholarly endeavors, teaching excellence, educational innovation, and/or service to the Management Accounting Section. The award extends profession-wide recognition to the recipient and promotes role models in management accounting.

Since the purpose of the award is to recognize lifetime contributions in the field of management accounting, eligibility is not restricted to academics. However, a member of the American Accounting Association and the Management Accounting Section is preferred. Current members of the Lifetime Contribution to Management Accounting Award Committee and the Management Accounting Section Executive Committee are ineligible for the award.

Nomination of a candidate is confidential. Anyone wishing to nominate a candidate for the award should submit a letter nominating the candidate, any supporting materials such as letters from other supporters of the candidate and, where possible, a current *curriculum vitae*. Nominations submitted within the past three years will be considered along with nominations submitted this year. Updates to previous nomination packages are welcome. The closing date for nominations is September 1, 2005. The award will be presented at the annual Midyear Meeting of the Management Accounting Section in Tampa, Florida, in January 2006. Materials should be sent to:

Professor Ella Mae Matsumura
MAS Lifetime Contribution Award Committee School of Business
University of Wisconsin–Madison • 975 University Ave. • Madison, WI 53706-1323
Email: ematsumura@bus.wisc.edu

AAA Membership Dues for 2005–2006

Membership in the AAA extends for an academic year—from September to the end of August. Your membership includes choices among association-wide publications and the opportunity to join interest sections. (Sections charge separate dues and provide varying kinds of publications to their members.) As a member, you also have the option to receive AAA and section journals online via the electronic option for a small additional fee.

Member dues for 2005–2006:

Full members with one journal	\$145
Full members with two journals	\$155
Full members with three journals	\$165
Electronic option	\$ 20

(Online access to all three association-wide journals)

You may also wish to join a Section. You will find information about Section dues on the AAA website at: http://aaahq.org/membership/SectionMbrApp_Full.pdf

If you are a current member and attend the 2005 Annual Meeting this August in San Francisco (and are not a student), you will automatically pay your 2005–2006 dues as part of the registration process. If you do not attend the meeting in San Francisco we will mail a renewal notice to you in the early fall, or you can renew your membership online at <http://aaahq.org/join.cfm> at any time. Renewing online requires a username and password. If you are unsure of your username or password, please email Member Services Specialist Deirdre Harris at deirdre@aaahq.org; or phone AAA Headquarters at 941-921-7747, ext 0 for assistance.

Call for Nominees for AAA Offices

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

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

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

Members of the Association who would like to suggest names for consideration as nominees should submit their nominations before December 1, 2005 to:

G. Peter Wilson
Boston College
Fulton Hall 546
140 Commonwealth Ave
Chestnut Hill, MA 02467-3808
(617) 552-1963 tel.
(617) 552-6345 fax
wilsongp@bc.edu

Student Goal Orientation, Motivation, and Learning

Of the factors that influence student learning, motivation is surely one of the most potent. Teachers can affect student motivation in ways that either facilitate or impede learning. This paper by Marilla D. Svinicki, professor of Educational Psychology and editor in chief of New Directions for Teaching and Learning describes why this is so, and offers specific suggestions for promoting positive student motivation.

Some time ago, Janzow and Eison (1990) wrote a very illuminating chapter in an issue of *New Directions for Teaching and Learning* about a topic that persists as a thorn in the side of all teachers even today. The topic was student orientation toward grades and the influence of that orientation on all they do in a course. Janzow and Eison asserted that students displayed two basic orientations toward their studies: a grade orientation (working for the grade) or a learning orientation (working to learn). They even described an instrument (the LOGO) that would allow instructors to identify these tendencies in their students. This chapter struck a chord with so many faculty because it reflected the all too often seen “nails on the blackboard” attitude of some students to be interested only in the grades they were getting rather than in learning anything. Actually that’s not totally fair; students are usually interested in learning something from their classes, but they are strategic enough to realize that the real currency of the marketplace is the grade they earn, not what they learn.

Achievement Goal Orientation

Recent theory and research in educational psychology has backed up the Janzow and Eison model with a more general theory called achievement goal orientation (Dweck and Leggett 1988; Ames and Archer 1987). Achievement goal orientation is a general motivation theory, which refers to the fact that the type of goal toward which a person is

working has a tremendous impact on how they pursue the goal. Like the learning-oriented students in Janzow and Eison’s model, individuals who have what is called a “mastery goal orientation” in the achievement goal orientation literature are willing to put forth a lot of effort to “master” a skill or concept. In general, folks with a mastery goal orientation will work very hard, persist in the face of difficulty and frustration, will take risks and try things that they don’t already know how to do, all in the service of mastering the task at hand. On the other hand are the grade-oriented students in the Janzow and Eison model, who in the more general motivational model are described as “performance goal oriented.” Individuals who have this orientation are working toward the goal of appearing competent or at least avoiding appearing incompetent. As a result, they are less likely to persist if they make an error or have to put forth a lot of effort because either of these two outcomes would label them as incompetent. They prefer to perform tasks that they know they can do; they’re not willing to take risks and they want to do better than everyone else.

As teachers we have all seen both of these types of students. Some of our students (the mastery-oriented ones) are interested, willing to try new things, ask questions in class, and seek out new ideas. They are such fun to teach because they almost teach themselves. And we have seen students who are interested in only what is required for the grade (the performance-oriented ones), the “will that be on the test?” crowd. They are no fun to teach because they don’t appear to

share our enthusiasm for the content or the thrill of discovery in the discipline.

This area of motivational research is getting a lot of attention in the psychological literature these days precisely because we can see evidence of the phenomenon all around us. Researchers are looking at the goal orientation of students from both sides. They’re interested in what causes a student to be oriented in one way as opposed to the other. And they’re interested in the effect that each orientation has on learning.

Table 1: Comparison of Sample Behaviors of Mastery versus Performance-Oriented Students

Mastery-Oriented Students	Performance-Oriented Students
Main interest is in learning the content/skill	Main interest is in appearing competent or better than others regardless of level achieved
Willing to take on difficult tasks beyond present capability	Sticks to tasks that are familiar, known quantities
Views mistakes as learning opportunities	Views mistakes as evidence of lack of competence and therefore to be avoided

Some of the findings of this research are shown in Table 1, which is just a part of a much larger synthesis of the research described by Pintrich and Shunk (2002). It is obvious from even these few examples that we would all like to have all our students be mastery-oriented all the time.

When the model was initially proposed, the goal orientations were thought to be related to personality types or continuing personal attributes; learners were either mastery-oriented or performance-oriented as a matter of temperament. Fortunately, this rather naïve and limiting perspective was replaced by one that said that goal orientation was not a characteristic of the person, but rather a consequence of the situation. In some situations a person might display a mastery orientation (for example, when engaged in a favorite hobby) and in other situations the same person might display a performance orientation (for example, during an exam). Of course, nothing in

(continued on page 8)

psychology is ever so easily divided into two types, and subsequent theorists came to assert that these two orientations were not opposed to each other on the same continuum, but rather that a person could have both types of orientations even within the same situation. So, for example, if my hobby were playing tennis (which it is) and some more skilled player agreed to play a match with me, I might have both mastery goals (to try out a lot of new strategies against this better player) and performance goals (to not want to look stupid or clumsy in front of her) all in the same match.

Students might also show that same set of conflicting orientations in our classes. Sometimes in the heat of an exciting discussion of a complex topic, we might glimpse some mastery goals as students struggle to keep up with the flow of ideas and yet seem excited and want to get their opinions heard. At the same time we might see the same students writing down only what the teacher says because that's the "truth" of the matter. Or they might at the end of this wonderfully stimulating discussion ask the dreaded questions "so, will this be on the test?" or "so, what's the right answer?"—a sure sign of performance goals (of wanting to be right). More recently the researchers studying goal orientation have refined the model to accommodate some of the discontinuities they were seeing in some of the results. The first refinement came with the split of performance orientation into two subtypes (Middleton and Midgley 1997): performance approach orientation and performance avoidance orientation. Performance approach took the drive to appear competent and put it in a positive light. Individuals with a performance approach orientation want to be the best, to appear to be the most competent. As a result, they will work hard and put in a lot of effort in order to surpass their peers. They don't have learning per se as a goal, but they will work to learn, just for the wrong reason. Individuals with a performance avoidance orientation are trying to avoid making mistakes and appearing incompetent. They are the ones more likely to hold back and not take risks in

order to lessen their chances of failing. They take the known path, the unchallenging tasks, and they frequently are reluctant to show their work to others until it's perfect.

The second major modification of the goal orientation theory was the addition of a fourth orientation: work avoidance (Meece et al. 1988). Here the names say it all. These are the folks who will perform only as much as they absolutely have to. They will put as little effort into their work as they can. I doubt there is a single teacher anywhere who hasn't at one time or another had to cope with such a student. These are the ones that know down to the last point where they stand with regard to the grade and somehow manage to get exactly the minimum number of points necessary to get the passing grade. Their attention to detail and their understanding of the course requirements is often more accurate than the instructor's. If only they would expend that much effort in the actual learning!

The research on goal orientation is uncovering a lot of very interesting differences in the way a student acts depending on the goal orientation operating at the moment. Goals influence what a student chooses to study, how strategic they are in their study patterns, how persistent they are in the face of difficulties, and whether they are willing and able to go beyond the course requirements. Obviously we would like to have an entire class of mastery-oriented students. But we don't. The question is rather—what would it take to encourage all our students to adopt a mastery orientation, however briefly, in our classes?

Encouraging a Mastery Orientation

Mastery-Oriented Students. We can begin by looking at the mastery-oriented group and attempting to discern the reasons behind their orientation toward these goals. The broader literature on motivation provides some possible insights into their behavior. One theory of motivation holds that students are motivated to engage in behaviors (1) that have value to them and (2) where they have a reasonable expectation to succeed.

Behaviors have value because they are intrinsically interesting, novel, or curiosity-arousing, because they have an immediate use in solving an individual's current problem, because they contribute to the long-range plans of the individual, because they are valued by the social group of which the individual is part, and because they represent a challenge to the learner's skills. If the tasks that we are setting for our learners fit any of these molds, they are more likely to want to master them.

Expectations of success at a task are influenced by past experiences of success, the perceived difficulty of the task, the persuasiveness of others who are encouraging us to continue, initial feedback on success, and the degree to which the demands of the task fit the skills of the individual. If the tasks we are setting for our learners have any of these characteristics, the learners are more likely to be willing to take them on.

In light of this theory (known as expectancy value theory) our learners are more likely to adopt a mastery orientation if the task on which they're working fits these two sets of criteria. What is encouraging to instructors is that we have a lot of control over both of the two sets. We can choose tasks our students value and we can structure the learning situation so that their probability of success is a reasonable one. Certainly we can continue to support their efforts while they work on the task so that they are encouraged by their progress.

Another motivation theory that relates to the mastery goal orientation we'd like our students to adopt is self-determination theory. This theory asserts that individuals are more motivated to work at a task if there was an element of choice or control involved. Individuals who have choices associated with their efforts are more likely to adopt a mastery orientation. This theory relates nicely to the expectancy value theory because if an individual has choices about what and how he'll work, he can choose tasks that interest him and which he feels competent to perform—the aspects of expectancy value theory just discussed.

The final theme that comes from students who adopt a mastery orientation has to do with safety versus

risk and the consequences of failing. When learning, one can never be in a risk-free environment since learning is a risky business. It involves attempting something you don't already know how to do, hence the risk. However, if the benefits of succeeding outweigh the costs of failure, taking a risk is worthwhile. So in a learning situation an instructor should work to reduce the cost of failure. There are many ways of doing this. First and most influential is the reaction that the instructor has to student failure. If the instructor reacts to a student error with interest and support rather than criticism and withdrawal, students are more likely to view their mistakes in a constructive light. Second is the consequence of making a mistake. If it only results in demerits, students will attempt to hide their mistakes and miss the opportunity to learn from them. If, on the other hand, mistakes are followed by additional opportunities to learn without severe penalties, students will be more willing to identify their mistakes and correct them. Third is the model that the instructor presents to the class when he or she makes a mistake. Rather than becoming defensive or trying to bluff through an error, if the instructor acknowledges the mistake and models how someone should approach correcting that mistake, the students have learned a very good lesson about how they should cope with their own mistakes. Fourth is to offer credit for making progress, not just reaching a preset criterion. Helping students become reflective about their learning so that they base their self-worth on how far they've come rather than on how they compare with others is an important component of getting them to adopt a mastery orientation. Fifth is to encourage the development of a learning community in the class where everyone is expected to make progress and encouraged to help everyone else make progress.

The bottom line on encouraging students to adopt a mastery orientation involves giving worthwhile assignments where the focus is on learning and making progress rather than being perfect.

Performance-Oriented Students. If we look closely at the behavior of students who are displaying performance approach, performance avoidance, or work-avoidance orientations, we might be able to speculate on the type of environment that might encourage them to move in the direction of mastery

orientation. For example, students who are performance-approach-oriented want to be better than everyone else in their peer group for they may see that as the only way to gain attention and recognition for their efforts. Is it possible that by providing them attention and recognition for their own progress, and their own effort, we may end up weaning them away from comparison with others as their benchmark of achievement? Certainly the research on collaborative versus competitive reward structures seems to indicate that minimizing competition and rewarding collaboration results in better learning (Johnson and Johnson 1985) for a whole variety of reasons. Recent efforts towards shifting grading methods away from norm-referenced comparative forms of grading to criterion-referenced individual achievement grading will also help move the students' focus away from how they compare with others to how much progress they have made and how much further they need to go. Even the shift to portfolio type grading as opposed to tests as the basis for grades plays a role in shifting student attention toward mastery.

In the case of performance-avoidance-oriented students, their goal is to play it safe and only do what they know will be successful. We must ask ourselves why they are adopting that orientation at this point. What is it about failure that is so bad that it must be avoided at all costs? In reality there is nothing wrong with failure; the problem lies in our reaction to an interpretation of failure. For many individuals, failure is an indication of lack of ability. For others failure simply means that they don't know how to do that specific thing at this specific time. In fact, a much healthier interpretation of failure is that it is an opportunity for learning. So why do our students work so hard to avoid it? Possibly the answer lies in the reactions of their teachers and the modeling of how to react to failure, as noted earlier. First of all, teachers should focus on wrong answers not as failures, but more accurately as misunderstandings. No student sets out to give a wrong answer; as far as they're concerned, they're giving a correct answer. They may just be answering a different question. So instructors should take errors as "teachable moments," opportunities for learning to occur, and react accordingly. That provides students with a different model of how to react to mistakes with renewed determination

faculty development UPDATE

SITES TO SEE

IDEA Papers and Notes

<http://www.idea.ksu.edu/>

IDEA Papers are small works, usually 4–6 pages, addressing a variety of faculty development issues published by The IDEA Center, which serves college and university communities by supporting teaching, learning, and administrative performance. Their POD-Idea Center Notes focus on specific approaches to enhance learning.

The TLT Group—Teaching, Learning, and Technology

<http://www.tltgroup.org/default.htm>

This nonprofit organization helps colleges, associations, and corporations to improve teaching and learning by making more appropriate and cost-effective use of information technology without sacrificing what matters most.

Tool for Developing Course Objectives

<http://epitome.ce.gatech.edu/iowa/index.html>

This Instructional Objective Writing System is a knowledge-based system intended to help instructors write better educational objectives using Bloom's *Taxonomy*.

to understand rather than with resistance or frustration. The same opportunities present themselves when instructors make mistakes. These, too, are teachable moments. They give the instructor an opportunity to model how to cope with a mistake in a positive way rather than becoming defensive and annoyed.

For students who have adopted a performance-avoidance orientation, the answer appears to be transforming the classroom environment into a safer place, one where mistakes are accepted as opportunities to learn rather than behavior to hide. Positive instructor comments, joint pursuit of the solution, and a supportive community of learners are all strategies that might coax a performance avoidance individual over to a mastery orientation.

Finally we have our *work avoidant students*. First we should examine our own attitudes toward these students and

(continued on page 10)

faculty development UPDATE

their behavior. In reality they may not just be lazy; they may be trying to be strategic in the use of their resources. After all, ours is not their only course or source of work. Students live real lives outside the classroom and the circumstances of those lives often take precedence over the artificial deadlines of academia. We hardly can criticize them for wanting to get the biggest bang for their buck; we certainly do that ourselves. Perhaps we should examine more closely what we're asking them to do. Is the value of the task obvious? To us, yes, but maybe not to the students. If they understood and accepted its value, perhaps they would be more willing to put effort into it. Is the amount of benefit equal to or greater than the amount of work they will have to put into it? Is there a way to structure the tasks so that the focus is on the critical aspect of the task? For example, in many math-based classes, like statistics, the secret to success is the initial setup of the problem. If the students don't get that part right, nothing else will be right. However, from long years of schooling, the students are more likely to focus on getting the right answer by whatever means. If the key to success is getting the problem set up right, why not focus most of our students' efforts (and their grade) on that? They can certainly work through one problem completely to show that they know how, but why not make the bulk of their work revolve around the key skill of problem analysis? Another example of cost/benefit analysis in a course like statistics is to consider what exactly do professionals in the field do when working in this area? I can tell you with absolute certainty that no one in psychology knows the formulas for all the statistical tests we use, even the ones we use most frequently. If that is true (and it is), then why should students spend their limited time memorizing formulas? A professional in the field knows how to look the formulas up or use computer software to do the actual calculations. The important task that cannot be automated is knowing which statistic to use when. That's the professional aspect of the task and that's what I'd want my students to focus on so that's where the grade is focused.

I grant you that there are some students whose work-avoidance orientation is not so lofty as efficient resource allocation. Some really are just trying to slide by. In their case an instructor may not be able to effect a change in orientation. Perhaps the best one can do with those students is to minimize the aggravation that you feel when interacting with them. Since their goal is to know what they have to do for a given grade, perhaps the best way of dealing with them is to make those criteria very clear and readily available to them so they can meet the standards without having to constantly ask about the requirements. A clear syllabus, easy to understand and track, that's available 24/7 on a class website might be the best answer to dealing with their needs. However, that doesn't mean that we are giving in; it means that the criteria we set for our students are focused on the most important things we want them to learn. If they're going to put in only the minimum necessary effort, at least let's focus that effort on something we think is worthwhile even if they don't agree.

Achieving Nirvana

I don't really think you can achieve nirvana when it comes to student motivation, at least not for everyone. So perhaps the most important step is coming to grips with the reality and accepting that you've done your best to encourage a mastery orientation in the majority of your students. To do so:

1. Choose knowledge and skills that are worth learning;
2. Pitch the tasks you set for your students just beyond their base capability but well within their reach and expect them to succeed;
3. Make the classroom a safe place to take the risks involved in learning by the way you treat students' attempts to learn;
4. Encourage the building of a community of learners in your class, where everyone supports everyone else's attempt to learn;
5. If possible, give the learners some choices in what or the way they learn;
6. Be a good model of a mastery-oriented learner in all you do yourself;
7. Accept the fact that yours is not the only or even the most important venue in which your students function.

References

Ames, C., and J. Archer. 1988. Achievement goals in the classroom: Students' learning strategies and motivation processes. *Journal of Educational Psychology* 80: 260–267.

Dweck, C., and E. L. Leggett. 1988. A social-cognitive approach to motivation and personality. *Psychological Review* 95: 256–273.

Janzow, F., and J. Eison. 1990. Grades: Their influence on students and faculty. *New Directions for Teaching and Learning* 42: 93–102.

Johnson, D., and R. Johnson. 1985. Motivational processes in cooperative, competitive and individualistic learning situations. In *Research on Motivation in Education* (Volume 2), edited by C. Ames, and R. Ames, 249–286. New York, NY: Academic Press.

Meece, J., P. Blumenfeld, and R. Hoyle. 1988. Students' goal orientation and cognitive engagement in classroom activities. *Journal of Educational Psychology* 80: 514–523.

Middleton, M., and C. Midgley. 1997. Avoiding the demonstration of lack of ability: An under-explored aspect of goal theory. *Journal of Educational Psychology* 89: 710–718.

Pintrich, P., and D. Schunk. 2002. *Motivation in Education: Theory, Research, and Applications*. Upper Saddle River, NJ: Merrill Prentice Hall.

Marilla Svinicki is editor in chief of *New Directions for Teaching and Learning*, a leading source of ideas for teaching in higher education and has written and lectured nationally and internationally about the application of psychological research to teaching practice. Her latest book is *Learning and Motivation in the Postsecondary Classroom*, available from Anker Publishing at: <http://www.ankerpub.com>. Marilla is a professor of educational psychology at The University of Texas at Austin.

This paper is *IDEA Paper #41*, part of the series of short pieces on teaching, and other faculty development and evaluation topics published by The IDEA Center and available on the center's website at: <http://www.idea.ksu.edu/index.html>.

FINANCIAL STATEMENTS

Audited Financial Statements and Independent Auditor's Report for the fiscal years ended August 31, 2004 and 2003 are published in their entirety on the Association website at <http://aaahq.org/about/financials/TOC.htm>?

San Francisco

You can attend plenary sessions, luncheons, award presentations, and select from more than 193 Traditional Concurrent Sessions, more than 181 Forum Papers, and 42 CPE Sessions.

Session and Paper Topic Highlights

- Using Cases to Motivate Learning—Pete Wilson
- Effects of SOX on the Auditing Profession
- Real-Life Accounting Data for the Classroom
- PCAOB, SEC, FASB and IASB Updates
- Managing Group Projects and Assignments
- Effect of SOX on the IT function
- Identifying and Measuring Learning Outcomes

CPE Opportunities

- The Tenth Symposium on Ethics in Accounting: Accounting Ethics Education and Research at a Crossroads
- International Accounting Seminar
- Integrating Technology in the Accounting Curriculum: Meaningful and Easy Applications of ERP
- Accounting as an Evolved Institution
- What's New in Fraud and Forensic Accounting?
- Teaching Strategic Cost Management
- Current Issues at the IASB, FASB, and SEC
- Continuous Audit Reporting Laboratory: Assurance in a Real-Time Economy
- The Sarbanes-Oxley Act and Government Non-Profit Accounting Instruction
- Introduction to XBRL



Effective Learning Strategies Forum ■ New Scholars Concurrent Sessions ■ Research Forum

Emeritus and Life Members

The American Accounting Association recognizes the special experience and value longtime members give the association by awarding Emeritus and Life memberships.

If you have been a member of the AAA for at least 20 years and have retired from ordinary gainful employment, you are eligible for Emeritus membership. Emeritus membership costs \$30 a year with one of the association-wide journals (*The Accounting Review*, *Accounting Horizons*, or *Issues in Accounting Education*), \$40 with two journals, and \$50 for all three quarterly journals.

If you have been a member of the AAA for at least 40 years, you are eligible for Life

membership. Life membership, including a subscription to *Accounting Education News*, is free. Life members, however, pay a small fee if they wish to receive one or more of the three association-wide journals (\$10 for one journal, \$20 for two, and \$30 for all three quarterly journals).

If you are eligible for Emeritus or Life membership, please contact Member Services Specialist Deirdre Harris at the AAA office so she can adjust your dues record. You may reach Deirdre by phone at (941) 556-4119, via email at deirdre@aaahq.org or writing to her at American Accounting Association, 5717 Bessie Drive, Sarasota, FL 34233-2399.

Robert E. Holtfreter to Receive Outstanding Achievement in Accounting Award

Robert E. Holtfreter, Distinguished Professor of Accounting at Central Washington University, is being recognized by the Association of Certified Fraud Examiners. He will be given the Outstanding Achievement in Accounting award at the organization's annual meeting in Washington, D.C. this summer. The award has been given only three times by the ACFE, which is the World's largest fraud-fighting group. Bob serves on the ACFE's Higher Education Committee, Research Committee, and is a member of the Editorial Board for their journal. Holtfreter has been very active in many other organizations, including the AAA, IMA, and the Washington Society of CPAs.

In Memorium

Donald H. Skadden

Don Skadden died on February 8, 2005, in Sanford, North Carolina, after an illness lasting several years. He had just celebrated his 80th birthday. Don's many accomplishments are beyond the dreams of most academics and professionals. It is a pleasure to list just a few as a tribute to this truly gentle and good man.

Don's father, Harvey, an architect, designed many schools and a beautiful Methodist church, in Danville, Illinois, structures intended to benefit future generations. Don, like his father, built for the future as he mentored, counseled, and led by quiet example. He influenced thousands of students through his masterful teaching and direction. This is particularly true for his many graduate students who have gone on to successful professional or academic careers.

Following his military service in WW II, Don earned his Ph.D. in Accountancy at the University of Illinois. For the next 32 years, Don taught at the Universities of Illinois and Michigan. He was also an associate dean at both universities. The stature of the business schools at these two great universities can be traced in part to Don Skadden.

While in Urbana, home of the University of Illinois, he served as mayor, in addition to two terms as alderman. He also spent several years on the Board of Directors of the Illinois Society of CPAs.

Professor Skadden's service to the academic side of the accounting profession was long and tireless. He worked on numerous committees for the American Accounting Association (AAA) and the American Association of Collegiate Schools of Business (AACSB). For many years he managed a summer tax program for Haskins & Sells at the University of Illinois and then for the American Institute of Certified Public Accountants (AICPA) at the University of Michigan. He was elected president of both the AAA and the American Taxation Association (ATA).

As for the practicing side of the profession, Don was appointed to many committees, including the AICPA Council, the Relations with the Bar Committee, and the Tax

Division (now Section) Executive Committee. He led task forces to develop position papers for the AICPA on Social Security reform and increasing compliance in the underground economy. As the first Vice-President of the Tax Section of the AICPA, Don lobbied Congress for greater equity and simplicity in the tax law and assisted tax professionals in navigating the nuances of tax practice. Only Don has received the highest recognition of the ATA, "The Ray Sommerfeld Award," as well as the highest recognition of the AICPA Tax Section, "The Arthur Dixon Award."

Throughout his career, Don was concerned with maintaining and strengthening the integrity of the profession. Ethical failures in the accounting profession hurt him deeply; he spent many hours in retirement studying the recent corporate failures.

Don's greatest skill was his unique ability to build bridges among the frequently competing interests of educators, government officials, and tax professionals in accounting, law, and economics. No one has ever been more effective. He served on the Financial Accounting Standards Advisory Council (FASAC), the Internal Revenue Service Commissioner's Advisory Group, New York University Law School's Advisory Panel for IRS education programs, and in retirement, as executive director of the American Tax Policy Institute, a group of tax lawyers, accountants, and economists supporting tax policy research. He worked with the IRS Statistics of Income and Research Divisions, encouraging the government to make these databases available to academics for private sector research. For twenty years, he was a trustee of the National Center for Automated Information Retrieval (NCAIR), meeting with lawyers and accountants on LEXIS-NEXIS issues.

Don sought to identify common interests and goals so as to foster greater understanding and cooperation wherever possible. He was a master of diplomacy, and he absolutely loved the work he did. He has provided an exemplary "bridge" for all of us to use both professionally and personally. His legacy, if we are wise enough to follow his path, will assist us in achieving more, with less conflict.

On the personal side, he was kind, considerate, and patient. One of the quotations he kept at the front of his office

desk drawer for easy review was: "Students are not an interruption to my work; students are my work." He saw and spoke of the best aspects of every person with whom he interacted. Don was inexhaustible—busy and in demand, but never too busy to listen and, more importantly, to hear. Don could always provide a strong shoulder and a wise and frequently humorous word. We shall miss him very much.

James E. Wheeler, Professor Emeritus, University of Michigan

Dennis J. Gaffney, Chairman, Department of Accounting, Cleveland State University

Barry Cushing

The accounting academic community has lost a highly respected member, Barry Cushing. Barry passed away on February 22 at the age of 59 after a long and courageous battle with cancer. While his family, close friends, students, and University of Utah colleagues will feel Barry's absence daily, those of us who knew Barry more through his involvement in AAA, and particularly through his Auditing Section leadership and activities, will clearly miss his presence, contributions, and dedications.

The University of Utah recognized Professor Cushing's many years of service by awarding him the Doctoral Faculty Teaching Excellence Award from the David Eccles School of Business in 1997.

The American Accounting Association remembers well and is grateful for Barry Cushing's extensive contributions. Barry served in the Auditing Section as: Chair of the Contribution to Auditing Literature Award Committee, 1999–2000; Chair of Nominations Committee, 1998–1999; President of the Auditing Section, 1997–1998; Vice President—Academics, 1996–1997; Executive Committee, 1986–1988 and 1996–1999; and as Director of Research, 1986–1988.

The University of Utah has set up a Ph.D. scholarship fund in Barry's memory. Donations to the scholarship may be sent to:

The Barry E. Cushing Ph.D. Scholarship Fund
University of Utah
201 Presidents Circle, Room 302
Salt Lake City, UT 84112

Gyan Chandra

Gyan Chandra passed away suddenly on May 4, 2005. He was our colleague, our teacher, our mentor, and most importantly, our friend. He loved his life as a member of the accounting academy. He truly took pride in his students and his former students, his colleagues, his profession, his University, his heritage, and most of all, his family.

Gyan earned undergraduate and master's degrees in commerce from Agra University in India. He subsequently came to the University of Minnesota where he earned a master's degree and then attended The Ohio State University where he earned his doctorate in 1971. Gyan came to Miami University as an assistant professor in the summer of 1972. There he was honored with the C. Rollin Niswonger Professorship in 1989, which he held until his passing.

Gyan was often recognized by student groups for his teaching excellence. He received the Distinguished Faculty Award from Beta Gamma Sigma and the Distinguished Professor of the Year from the Miami University Indian Students Association. One of Gyan's most notable professional awards was his being named the Outstanding Ohio Accounting Educator in 1996.

Gyan's professional career included service to academic and professional organizations as well as to the University. One of his most prominent positions was as president of the Ohio Region of the American Accounting Association.

While Gyan settled into a long and distinguished career at Miami University, there was always a part of him that remained in his native India. He kept his ties by giving lectures when he visited India, publishing articles in Indian journals, and working as an external examiner for countless doctoral students attending Indian universities. Gyan was really an "Indian-American Accounting Renaissance Man" transcending two continents.

Gyan loved being a University professor and the university loved him back.

Marc Rubin
May 7, 2005

Robert Lee Grinaker

Robert Lee Grinaker, 81, passed away on Wednesday, March 17, 2004 at his home in Houston, Texas. Bob was born in Santa Rosa, California on June 6, 1922 to Johannes and Pearl Grinaker. He served 4 years in the United States Navy during WWII including the V-12 Officer Training Program at Rice and Harvard Universities. Subsequently, he returned to Harvard on the GI Bill and received his M.B.A. He spent most of his professional life as a Professor of Accounting. He taught at the Universities of Ohio, Texas, and Houston. Upon retirement, he moved to Charlottesville, Virginia, where he taught for 8 more years at the University of Virginia until his "second retirement." He received many honors for excellence in teaching as well as for his contributions to the accounting profession. He was a past Executive Committee member of the American Accounting Association in the late 1970s. In his own words, "I am convinced I chose the right line of work, I love to teach."

J. Owen Cherrington

J. Owen Cherrington passed away on Saturday, April 2 after fighting a brave battle against cancer for the past several years. Owen was taken from among us while in the prime of life. An avid marathoner and gardener, Owen gave freely of his time and energy in advancing the discipline of accounting. He served the accounting profession through his years of service with the AICPA. He also was instrumental in the foundation of the Information System Section of the AAA and served that organization in many capacities including Chairman of the section. His guidance was invaluable to many faculty members as they developed their skills in this subdiscipline. Owen is survived by his parents, wife Kristen and six children. Owen's caring nature and individual concern will be deeply missed. A scholarship fund has been created in his name and is accepting contributions. Individuals wishing to contribute may inquire at ebusiness@byu.edu

HIGHLIGHTS OF SPECIAL ANNUAL MEETING SESSIONS

Effective Learning Strategies Forums

In these interactive forums, presenters showcase practices, educational innovations, and research findings that support learning in accounting classes and programs. Providing an opportunity for faculty interested in curriculum, learning, and teaching-related issues to share experiences and practices, this Forum supports building enthusiasm for innovations in accounting education and scholarship in teaching.

Monday – 9:30 – 11:00 AM
Tuesday – 9:30 – 11:00 AM
Wednesday – 9:30 – 10:30 AM

New Scholars Concurrent Sessions

Faculty earning their Ph.D. in 2002 or after and current Ph.D. students had the opportunity to submit papers for this new type of concurrent session providing an opportunity for intensive peer review and consultation with Senior Mentors and new scholar colleagues. With a goal of supporting developing research, this new session format seats two Senior Mentors and two new scholars together for discussion of the submitted papers that will provide each author with feedback from both Senior Mentors and new scholar colleagues.

****These sessions are open only to mentors and accepted authors.*

Research Forum

In this interactive forum, authors have the opportunity to discuss their papers and research findings with colleagues. With a goal of developing the scholarly community around a wide range of research topics, the Research Forum format encourages in-depth discussion between both authors and meeting participants. Come to the Research Forum prepared to participate in peer review, share ideas, develop new research topics, and support colleagues' efforts to further scholarship in accounting, information systems, and related topics.

Tuesday – 10:15 – 11:45 AM
2:00 – 3:30 PM
4:00 – 5:30 PM
Wednesday – 10:15 – 11:45 AM
2:00 – 3:30 PM
4:00 – 5:30 PM

Mark Your Calendars

AAA Annual Meetings:

- 2005**, August 7–10
San Francisco, California
- 2006**, August 6–9 Washington, D.C.
- 2007**, August 5–8 Chicago, Illinois
- 2008**, August 3–6 Anaheim, California
- 2009**, August 2–5 New York, New York

Future Section and Region Meetings:

- 2005** Annual Meeting of the Diversity Section
October 2005 (dates pending)
New Orleans, Louisiana (tentative)
- 2005** Accounting, Behavior and Organizations Research Conference
October 21–22, 2005
Chicago, Illinois
- 2006** AAA- Artificial Intelligence/ Emerging Technologies Section Midyear Conference
January 4–7, 2006
Scottsdale, Arizona

2006 AAA Information Systems Section Midyear Meeting
January 4–7, 2006
Scottsdale, Arizona

Journal of Information Systems New Scholars' Research Workshop
January 4, 2006
Scottsdale, Arizona

2006 Management Accounting Section Research and Case Conference
January 6–7, 2006
Clearwater, Florida

2006 Auditing Section Meeting
January 12–14, 2006
Los Angeles/Universal City, California

2006 International Accounting Section Midyear Conference & Annual Doctoral/ New Faculty Consortium
January 12–14, 2006
Los Angeles/Universal City, California

2006 Financial Accounting and Reporting Section Meeting
January 27–28, 2006
Atlanta, Georgia

2006 Accounting Programs Leadership Group Annual Seminar
February 12–14, 2006
San Antonio, Texas

2006 American Taxation Association Meeting
February 23–25, 2006
San Diego, California

2006 Government and Nonprofit Meeting
February 24–25, 2006
Miami, Florida

2006 Southwest Regional Meeting
February 28–March 4, 2006
New Orleans, Louisiana

2006 Southeast Region Meeting
March 30, 2006–April 1, 2006
Knoxville, Tennessee

2006 Northeast Region Meeting
April 20–22, 2006
Portsmouth, New Hampshire

2006 Teaching AIS Workshop
June 4–9, 2006
East Lansing, Michigan

2005 Annual Meeting Hotel and Travel Information

The American Accounting Association's 2005 Annual Meeting will be held at the **Hilton San Francisco Hotel** in San Francisco, California, August 7–10.

Special room rates for meeting attendees include three possible options:

Classic rooms are sold out
\$179 US/single or double

Deluxe rooms (more skyline views)
\$199 US/single or double

Executive Tower (concierge level)
\$239 US/single or double

Hilton San Francisco is also offering these great benefits:

- ❖ Free high speed Internet access
- ❖ Double HiltonHonor points (including enrollment if applicable)
- ❖ 10% discount in the Hotel restaurants during meeting dates (excluding Kiku and alcoholic beverages)
- ❖ Complimentary health club access (a \$9/day value)

If you are not a HiltonHonors member this would be a great time to sign up—the AAA Annual Meeting will be in Hilton hotels in 2007 in Chicago and 2009 in New York City.

To sign up for Hilton Honors online go to <http://hhonors.hilton.com>

To receive the special conference rate be sure to:

- ❖ Make your reservation by July 5, 2005
- ❖ Identify yourself as attending the American Accounting Association Annual Meeting

Hilton San Francisco

333 O'Farrell Street

San Francisco, California 94102

Phone: 1-415-771-1400

Toll free: 1-800-445-8661

Fax: 1-415-771-6807

Online reservations are available from <http://aaahq.org/AM2005/hotel.htm>.

Overflow Hotel Information

Some Annual Meeting sessions and events will be held at the adjacent Renaissance Parc 55 Hotel. The special room rate for meeting attendees is \$179 (US—single or double occupancy).

Renaissance Parc 55
55 Cyril Magnin Street
San Francisco, CA 94102
Phone: 1-415-392-8000

Toll Free Reservations: 1-800-595-0507
Fax: 1-415-403-6602

Online: <https://marriott.com/reservation/availability.mi?propertyCode=SFOSR&gc=aacaaca>

To receive the special conference rate be sure to:

- ❖ Make your reservation by July 5, 2005
- ❖ Identify yourself as attending the American Accounting Association Annual Meeting

Airport

The San Francisco **International Airport (SFO)** is the closest commercial airport to the AAA 2005 Annual Meeting.

(continued on page 15)

A Few Words from the Executive Director

A Few Words

At this time of year everyone here in the headquarters office is focusing on the upcoming 2005 Annual Meeting in San Francisco. I hope to see many of you there, and that those of you who are unable to be there will mark your calendars now to attend the 2006 AAA Annual Meeting in Washington D.C., August 6–9, 2006.

In San Francisco you can look forward to:

- An expanded program offering 88 more traditional concurrent sessions and Research Forum sessions than last year's program
- The Effective Learning Strategies Forum expanding to Monday, Tuesday, and Wednesday mornings
- The addition of New Scholars Concurrent Sessions providing an opportunity for mentoring and advanced peer review for new scholars

(continued from page 14)

Travel Discounts

Uniglobe Forest Lake Travel is the official travel agency for AAA meetings for members who would like access to this service.

Uniglobe Forest Lake Travel offers a full service website that allows you to book your air travel, research destinations, select specials, and more. Booking online not only offers additional convenience, but the benefit of a lower transaction fee at only \$20.00 per airline ticket. (All credit card information is secured by an SSL.) Check out Uniglobe's special airfares online at: <http://ta2.uniglobetravel.com/viewhome.asp?aid=1026&sit=23&vty=ARTICLE>

Uniglobe Forest Lake Travel consultants will also work with you directly to plan your air travel and other excursions. The booking transaction fee with a consultant is \$35.00 per airline ticket. Consultants are available Monday through Friday 9:00 a.m. to 5:00 p.m., Saturday 9:00 a.m. to 12:00 Noon, Eastern Time at (800) 771-4488; Email: info@uniglobeforestlaketravel.com



Tracey Sutherland

- A new opening dinner event with speaker Congressman Michael Oxley on Sunday evening, made possible through the generous support of Deloitte, Ernst & Young, KPMG, and PricewaterhouseCoopers
- Katherine Schipper's Presidential Scholar address
- New in-meeting afternoon CPE opportunities for practitioners and members
- Plenary and luncheon sessions featuring a CEO Panel, U.S. Secretary of the Treasury, John Snow, Denny Beresford, Cynthia Cooper, Judy Rayburn, Don Nicholaison, Bob Herz, Joseph Bankman, and Julie Erhardt
- Continuing our Cyber Café allowing attendees to access email and the Internet during the conference through a partnership with Microsoft Business Solutions

I hope your summer is as relaxing or productive as you have planned. In either case it will be fleeting and we will soon be anticipating the excitement of the start of the fall semester. In the meantime I will hope to see you in San Francisco or at an upcoming meeting in the 2005–06 academic year.

Best regards,
Tracey Sutherland

Invitation to Volunteer for Committees

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

American Accounting Association
5717 Bessie Drive
Sarasota, Florida 34233
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.

GLEIM's Complete System

Guarantees your students will pass.

- **GLEIM's** Multi-Format System facilitates maximum use of study time.
- **GLEIM** prepares the candidate to pass each CPA exam part with confidence!
- Since 1966, Dr. Gleim has seen numerous changes to the CPA exam and the accounting profession as a whole. His background and strong history of involvement have resulted in the most innovative CPA review choices for all CPA candidates. Place your trust with **GLEIM**, the pioneer of CPA review.



GLEIM's
Online
Simulations
emulate CBT
Simulations.



GLEIM's Complete CPA Review
with Review Online includes:

- Personal Counselor!
- Simulation Wizard
- Review Online
- Software
- Audios
- Books
- Book Bag

Special
Student Pricing
Available

GLEIM
KNOWLEDGE
TRANSFER
SYSTEMS.

Call Today!

www.gleim.com/CPA
(800) 874-5346 ext. 658

American Accounting Association

5717 Bessie Drive
Sarasota, Florida 34233-2399
Phone: (941) 921-7747 ▪ Fax: (941) 923-4093
Email: Office@AAAhq.org
<http://AAAhq.org>
Printed in the USA

NONPROFIT ORG.
U.S. POSTAGE

PAID

MANASOTA, FL
PERMIT NO. 15

Log on to <http://AAAhq.org> for more detailed information