



Accounting Education NEWS

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



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It's not too late! Register Now and Attend the Annual Meeting

You can attend plenary sessions, luncheons, award presentations, and select from more than 240 concurrent sessions, more than 200 forum papers, and 40 CPE sessions.

Session, Panel and Paper Topic Highlights

- Accounting, Anthropology, and Archaeology (Follow-Up to Monday Plenary Session)
- Accounting and Social Norms (Follow-Up to Tuesday Plenary Session)
- Hayek, Accounting, and Experiment (Follow-Up to Wednesday Plenary Session)
- Europe Meets America: Diverse Research Perspectives
- History of Accounting Scholarship: Proposed Curriculum
- Big Unanswered Questions in Accounting
- Financial Literacy: Programs and Responses to a Growing Public Issue
- Point-Counterpoint Sessions
- Multiple Standard Setters in Auditing: Pros and Cons—The Standard Setters Speak
- Global Accounting Digital Library Project: Present and Future Financial Accounting Standards Research Initiative

CPE Opportunities

- 12th Annual Ethics Symposium
- Teaching Corporate Governance and Business Risk
- Standards for Financial and Business Reporting on the Internet
- FASB/IASB Update
- Computer-Assisted Fraud Examination and Detection
- Introduction to Using Course Embedded Assessment
- Improving Critical Thinking through a Management Accounting Simulation
- Regulatory and Standard Setting Update
- Podcasting
- Using Active Learning and Technology to Improve Teaching, Learning, and Assessment

Effective Learning Strategies Forum

New Scholar Concurrent Sessions

Emerging & Innovative Research Forum

Research Forum

Summer 2007



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Annual Meeting Placement Center

Supporting Accounting Program Communities

To better support participants in the Placement Center this year, new tools and services will be available for position seekers and recruiting institutions. The Placement Center will offer a host of exciting new options.

- **Career Fair:** The AAA Career Fair will be a new opportunity to network, share materials, and highlight or learn about institutions recruiting, or planning to recruit, in the near future. Scheduled for Sunday from 4:00–7:00 pm to overlap the Early Bird Reception, this new event will provide a broad opportunity for interaction between recruiting institutions and potential candidates.
- **Interview Tables:** Institutions will have the option to reserve an interview table in the Placement Center, where interviews may be conducted and materials may be kept available and displayed.
- **AAA Complete Package:** The Complete Package includes the Initial Position Announcement, Interview Table (3 days), Resume Booklet, and Career Fair.
- **Onsite computer access** to position announcements and resumes for enrolled participants.
- **Printer and copier** for enrolled Placement Center participants.
- **Bulletin boards** for enrolled Placement Center participants to post schedules.

These are just a few of the services that will be offered at this year's Placement Center. For more information log on to <https://aaahq.org/AM2007/placement.htm>. We look forward to seeing you there.

American Accounting Association 2007 Annual Meeting Hotel Information

The American Accounting Association's 2007 Annual Meeting will be held in Chicago, Illinois, August 5–8, 2007 at the Hilton Chicago and the Palmer House Hilton.

Hilton Chicago — 720 South Michigan Avenue — Chicago, IL 60603

Phone: (312) 922-4400 — Fax: (312) 922-5240

The special rate for meeting attendees is U.S. \$179.00 (single or double occupancy).

- Make your reservations by June 26, 2007
- Identify yourself as attending the American Accounting Association Annual Meeting.

Some Annual Meeting sessions and events will be held at the Palmer House Hilton.

Palmer House Hilton — 17 East Monroe Street — Chicago, IL 60603

Phone: (312) 726-7500 — Fax: (312) 917-1707

The special rate for meeting attendees is U.S. \$179.00 (single or double occupancy).

To receive the special conference rate at either hotel be sure to:

- Make your reservations by June 26, 2007
- Identify yourself as attending the American Accounting Association Annual Meeting.

Annual Meeting Shuttle Service

Shuttle service will be provided between hotels throughout the meeting, including evenings. You will receive a Shuttle Schedule in your registration materials.

Invitation to Volunteer for Committees

President-Elect 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@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. ■

Newly AAA Confirmed Executive Committee and Council Members for 2007–2008

Sue Haka is the Ernst & Young Professor of Accounting in the Eli Broad Graduate School of Management at Michigan State University. She recently served as Vice President–Finance and chair of the AAA Audit Committee. She has participated in numerous AAA activities including the publications committee, director of the AAA Doctoral Consortium, speaker at the New Faculty Consortium, and president of the Management Accounting Section. She served as editor of *Behavioral Research in Accounting*. Her teaching and research focus is management accounting. Professor Haka was recently awarded the highest honor bestowed on faculty by Michigan State University, the Distinguished Faculty Award. ■



*Sue Haka
President-Elect
Nominee*

Jane Saly is Associate Professor of Accounting and Chair of the Accounting Department at the University of St. Thomas in Minnesota. Jane is a graduate of Queen's University, University of Alberta, and The University of British Columbia. She has served as Program Chair, Vice-President and President of the AAA Midwest Region as well as serving on the AAA Competitive Manuscript Award Selection and AICPA/AAA Collaborative Award Selection committees. Her primary teaching interests are Managerial and Cost Accounting and her primary research interest is executive stock options. ■



*Jane Saly
Vice President
Nominee*

Robert J. (Bob) Daugherty is the U. S. Sourcing Leader for PricewaterhouseCoopers, overseeing Campus and Experienced Recruiting functions. He also serves as the Partner Champion for PwC's Global Recruitment network. In September 2000, Bob was named the U. S. Human Resource/Learning and Education Leader reporting to the U. S. Senior Partner Dennis Nally. He also joined PwC's U. S. Management Committee and served in that capacity through June 30, 2006. In this role, Bob was responsible for the human resource strategy, policies, systems and operations impacting nearly thirty thousand U. S. partners and staff members. Within human capital, his responsibilities included the Firm's faculty affairs. In 2003, Bob worked with the PwC team in support of the APLG meeting in New Orleans. Bob is a magna cum laude graduate of St. Bonaventure University where he earned a BBA in Accounting. He is a member of the USC Marshall School of Business Corporate Advisory Board as well as the St. Bonaventure University School of Business Advisory Board. ■



*Bob Daugherty
Vice President–
Professional
Relations
Nominee*

Sidney J. Gray is Professor of International Business and Associate Dean International at The University of Sydney Business School. Sid is a past president of the International Association for Accounting Education and Research (IAAER) and is currently a member of the Board of Advisors. In 2006 he received the IAAER Founders Award for distinguished service. Sid has served on the Advisory Board and several other committees of the International Accounting Section of the AAA and has received the Outstanding International Accounting Educator award. ■



*Sidney Gray
Vice President–
International
Nominee*

Christopher Wolfe is a Professor of Accounting and KPMG Faculty Fellow at Texas A&M University. His primary teaching and research interest involves the interaction of information systems with accounting and auditing. He is a member of the editorial board of the *Journal of Information Systems* and has received the Information Systems Section Notable Contribution to the Literature award. He has served the Information Systems Section in a number of capacities including national program chair, Treasurer, and President. He has also served as a member of several AAA committees and is currently serving in his third year on the finance committee. ■



*Chris Wolfe
Vice President–
Finance-elect
Nominee*

Jesse Dillard is the Retzlaff Chair in Accounting and Director, Center for Professional Integrity and Accountability at Portland State University. He has served the Public Interest Section of the AAA in a number of capacities, including President and founding editor of *Accounting and the Public Interest*. Jesse has served on various AAA committees and has held leadership positions in several AAA sections. ■



*Jesse Dillard
Council Member–
at-Large
Nominee
(2 positions to fill)*

Gail Hoover is an Associate Professor and Discipline Coordinator of Accounting, Helzberg School of Management, Rockhurst University. At Rockhurst, she served as Assistant Dean of Academic Affairs during the AACSB accreditation process and was responsible for curriculum development and assessment processes. She served as President of the Midwest Region of the AAA from 2004–2006 and was the Program Chair in 2004. She is a member of AAA Membership Committee and task force on Advanced Placement, as well as a member of the Teaching & Curriculum section. In 2007, she became co-editor of the Faculty Development Update of AEN. Her research interests are in Course Embedded Assessment and Program Level Assessment. Her primary teaching interests are Management Accounting and Accounting Information Systems. ■



*Gail Hoover
Council Member–
at-Large
Nominee
(2 positions to fill)*

Hun-Tong Tan is United Overseas Bank Professor of Accounting at the Nanyang Business School, Nanyang Technological University, Singapore. He received his Ph.D. from the University of Michigan, Ann Arbor. His research interest is in the domain of judgment and decision making. He is a former Associate Editor of *Auditing: A Journal of Practice & Theory*, and is currently Associate Editor of *Contemporary Accounting Research*. He has served on the AAA's Notable Contributions to Accounting Literature Award Screening Committee and the Auditing Section's Research Committee, and is currently on the AAA's Research Advisory Committee. He presently serves on the editorial boards of a number of AAA journals. ■



*Hun-Tong Tan
International
Council Member–
at-Large
Nominee*



Shyam Sunder,
Yale University

President's Message

Eternal vigilance is the price of liberty.

— Wendell Phillips

I do not know if Wendell Phillips meant to include commerce in the scope of his words, but surely his words are as relevant to business, financial reporting and corporate governance, as they are to politics and society. In financial reporting and investment analysis the human tendency to steal and

misrepresent when nobody is watching on one hand, and to free ride on the presumed vigilance of others on the other, are ever present. It is clear that princes of commerce, too, must be carefully monitored. Unfortunately, the incentives to do the monitoring weaken as more investors come to believe that the market is, or is close to being, efficient. Private equity helps balance the monitoring incentives diluted by diffuse ownership in equity markets.

Though markets without regulation cannot help us prosper, I have deep reservations about the efficacy of how the Securities and Exchange Commission, the Public Company Accounting Oversight Board, the Financial Accounting Standards Board and the International Accounting Standards Board have tried to improve financial reporting. In a world where investors have access to multiple sources of information, and everyone can learn from history, it is not clear which of the alternative accounting methods will prove to be better. Considering the value of information provided to investors through financial reports as well as other channels, potential changes in investor and managerial behavior in response to such information present difficult challenges for regulators' centralized decision making.

Accounting is only one of several instruments in the managerial bag of decision instruments. We want managers to manage the company well (e.g., from the investors' point of view, create as much wealth as possible), and to tell the investors truthfully how much wealth they have created. Due to incompetence, laziness or malfeasance, managers may create insufficient wealth, or may not reveal truthfully the results of their endeavors to the investors. Financial reporting standards are an attempt to induce managers to tell the truth. The problem is that when we tighten the screws on financial reporting, in trying to shut the door on manipulation and window dressing of financial reports, we also force the opportunistic managers to turn to making suboptimal substantive decisions (e.g., investment, research and development), actions which may not be in the best long-term interest of the firm or its investors.

This interaction between financial reporting and substantive decisions of operating the firm, confronts investors with a difficult corporate governance dilemma: Do we want to induce the managers (assuming that they are selfish like the rest of us) to create as much wealth as

possible for the corporate pot (even if they do not accurately tell us how much), or do we require them to report accurately on the wealth (even if the price of learning the truth is that there will be less wealth in the pot)?

Corporate transparency, with all its appearance of unassailable virtue, is not without cost to the investors. Suppose we ask ourselves: How shall we react if asked to work in an office with glass walls? Why not? What do you do in your office that you do not wish others to see? What about a short afternoon nap in the office chair? Would we still take the nap in a glass-walled office if everyone knew that it increases our productivity for the rest of the afternoon? Chances are that we shall not, and will pay attention not only to what we do, but also to what we appear to be doing. We shall, in Jonathan Glover's words, be inclined to do some "posturing," incurring costs to ourselves and our organization.

Paradoxically, forcing people to tell the truth against their will (even if it were possible to do so) is not necessarily in our own best interests. We have to be careful that in hot pursuit of crooks, we do not demolish the town. The regulators in Washington, Norwalk or London have to make difficult judgments in deciding how far they can advantageously go in inducing truth-telling by managers.

Unfortunately, regulators have little basis on which to make sound judgments on such matters. A judicious combination of judgments and some feedback from the markets, even imperfect markets, can help them make better decisions. That is why a financial reporting standards monopoly in U.S., Europe, or the world as a whole, is, in my view, a step we shall come to regret. Such a "cure" will prove to be worse than the disease.

Having been charged with overseeing the markets frequented by crooks and manipulators, regulators tend to have a deep distrust of the ability of markets to help them in any way. This is exemplified by their disregard for the market-based solution for expensing of employee stock options.

Accounting and auditing standards have had major influence on what happens in accounting and auditing classrooms and what kind of students are attracted to these classes. In the absence of standards, instructors can present various business events and transactions to the class, and explore alternative perspectives on how they might be treated, and the consequences of each treatment for individual decisions and organizations. For many decades, such mind and judgment-expanding classroom exercises constituted the intellectual challenge of accounting and attracted high quality undergraduates to accounting majors.

When the "correct" method of dealing with a transaction is a matter of memorizing the appropriate accounting or auditing standard, accounting classrooms tend to be transformed, becoming less challenging and less attractive

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The Millennials: Who Are these Students Staring Back at You in the Classroom?

David Krug, Assistant Professor of Accounting, Johnson County Community College, found the students he was facing in the classroom to have such a different motivation and perspective on learning that he wanted to find out more. He began researching the background of this generation. The following is a narrative of his presentation at the Kansas City Accounting Educators Conference 2007. The information summarizes the research of Neil Howe and William Strauss, Millennials Go to College: Strategies for a New Generation on Campus, and research from the article "Managing Millennials" in Connecting Generations: The Sourcebook by Claire Raines.

Who are the Millennials, formerly known as "Gen Y", and what makes them do what they do? What is presented here is a generalization and not a judgment, based mainly on the research of Neil Howe and William Strauss in their book *Millennials Go to College: Strategies for a New Generation on Campus*, and the article "Managing Millennials" by Claire Raines. This research can help us better understand the attitudes, motivation, and expectations of those students that sit in our classrooms, who fascinate, frustrate, and generally astonish us everyday.

Just as with other generations, the baby boomers and the Gen X'ers, the Millennial generation has grown up in a world that makes their experiences and expectations different from previous generations. Born between 1982 and 2001, they have grown-up with news 24/7 and email, Internet, and computers. Their knowledge of Watergate relates to what they might have read in history classes. There was never a Berlin Wall. The only presidents they know were named Bush or Clinton. Where every

generation has "moments" that define them – Pearl Harbor, Kennedy assassination – this group has Oklahoma City, Columbine, and 9-11. They are "smart, ambitious, incredibly busy, very ethnically diverse, and dominated by girls... They make their decisions jointly with parents ("co-purchasing" a college) and believe in big brands (with "reputation" counting for a lot). And they are very numerous, very intent on going to college, and have very demanding parents." They are the most "watched" over generation. As such, almost 90 percent of them say they "trust" and "feel close" to their parents. They trust authority, so they tend to follow the rules. This may be why they are optimistic, upbeat, and more positive than previous generations. (Howe and Strauss, 2003)

Howe and Strauss have identified and explained the following seven core traits of Millennials.

Trait #1 — Special: This is the generation that was chauffeured by the soccer moms in cars that displayed "Baby on Board" signs. They were born at a time when there was a renewed focus on children. Fathers were at their births, they participated in the raising of the children, and in some cases were stay at home parents. These care takers have become known as "helicopter parents" who swoop in on the spot to help their child (or take over for the child) when the child faces an issue. Free time was not something they had; their time was filled with play dates, activities, and athletics. Their thought is "If it is *my* problem, then it is the *Nation's* problem," so they trust authority to do what is best for them. The Generational Destiny is "I and my generation are important and vital in solving the nation's problems!"

What does this mean for the instructor?
You need to connect with your students as individuals. Use their names, consider taking roll, and give them periodic progress reports. They like recognition for their efforts. You will probably see increasing demands on you to help them, listen to them, and spend time with them.

Trait #2 — Sheltered: This group as children did not hear, "Go outside and play. Just make sure you are home by dinner." There was increased focus on child safety and well being in all aspects of their lives from play (bike helmets) to education (metal detectors) to work (parents calling employers). When they made "bad decisions" they did not necessarily face the consequences. However, on the positive side they experience fewer problems with drinking, smoking, and drugs.

What does this mean for the instructor?
They want you to "care" about them, and like smaller personalized learning environments. On the other hand, you may have to help them learn that there are consequences, so consider how "lenient" you want to be. Also, allow them to struggle with a problem before you too swoop in and help them find a solution. Be prepared for complaints about unfairness in grading, and calls from parents.

Trait #3 — Confident: Because Millennials are "special," they tend to avoid risk or straying from the norm, so they tend to be less creative. They believe their life is about making a difference more than making a living.

What does this mean for the instructor?
You may have to push them to generate creativity. They want to understand the importance of what

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The Millennials

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they are learning in reference to “If I learn this subject, how will it help me improve the world I live in?”

Trait #4 — Team-oriented: The entertainment they grew up with was focused on inclusion and teamwork. As far back as grade school, they were given team projects. In addition, with technology and websites like myspace.com, it has been easy for them to communicate with large groups of people all over the world. Racial harmony has been encouraged so they are all one.

What does it mean for the instructor?

You may encounter a higher demand for group projects, and need to be aware of the loner. There are opportunities to have students assist in teaching.

Trait #5 — Conventional: When asked how their values compare to their parents, 76 percent of the Millennials responded “very or mostly similar.” Ninety-four percent agreed with the statement, “I can always trust my parents to be there when needed.” And 60 percent indicated it is “easy” to talk with their parents about sex and drugs.

Howe and Strauss compare them to the Harry Potter group. Wherein, a group of kids “struggle to excel and have fun in a very structured institutional environment. They worry a lot about grades and exams and punishments and penalties, and look up to a teaching faculty filled with wise but eccentric middle-aged spiritualists. And, from time to time, the kids have to band together to save the universe.”

What does it mean for the instructor?

Millennials tend to favor the teaching of values. They expect and appreciate an orderly classroom and have more respect for, and therefore, a higher expectation of authority.

Trait #6 — Pressured: From grade school through high school there was greater emphasis on assessment and as a possible result more grade inflation. Therefore, the pressure to cheat is greater. In addition, they grew

up in an urgent world with little down time. They were shuttled from one activity to the next. Sitting down to dinner as a family at a regularly scheduled time rarely happened so they tend to have irregular and poor eating and sleeping habits. Now they crave stability and relaxation.

What does this mean for the instructor?

Help them get used to the idea that something less than an A++ is okay by commending the improvers as well as the achievers, resist the urge to inflate grades, and be honest about your own failures.

Trait #7 — Achieving: Although, many believe the truth is yet to be determined, this generation seems to focus on achievement, as a higher percentage plan to attend college. Compared to past generations, this group has higher average scores on SAT exams and greater involvement in extracurricular activities and volunteerism. However, the one aspect of this trait that cannot be disputed is that this group of students is more “technically literate.”

What does this mean for the instructor?

Technology is expected and needs to be equivalent to or better than what they experienced in high school. You should use or offer technology options, such as using online textbooks and downloading course materials to their iPods.

According to Claire Raines, the learning preferences of Millennials are teamwork, technology, structure, entertainment & excitement, and experiential activities. She offers the following advice when working with Millennials. “Be prepared for high expectations and possible involvement of parents. Don’t expect them to pay their dues and don’t throw a wet blanket on their enthusiasm. Do encourage them, mentor them and learn from them.”

As you consider how you will approach teaching this generation, consider what Claire Raines found to be the six most frequent requests of Millennials:

“You be the leader.”

“Challenge me!”

“Let me work with my friends.”

“Let’s have fun.”

“Respect my ideas, even though I’m young.”

“Be flexible.”

References

- Howe, Neil and William Strauss. 2003. “*Millennials Go to College: Strategies for a New Generation on Campus*,” Great Falls, VA: American Association of Collegiate Registrars and Admissions
- Claire Raines. 2002. *Managing Millennials, Connecting Generations: The Sourcebook*. <http://www.generationsatwork.com/articles/millennials.htm>

For more information on the Millennial Generation:

- Howe, Neil and William Strauss. “*Millennials Go to College: Strategies for a New Generation on Campus*,” 2/e, Great Falls, VA: American Association of Collegiate Registrars and Admissions, 2007
- Claire Raines and Associates Website. *Generations at Work* http://www.generationsatwork.com/Eleven_Tips_on_Managing_Millennials by Susan Heathfield. <http://humanresources.about.com/od/managementtips/a/millennials.htm>
- The ‘millennials’ come of age* by Sharon Jayson, USA TODAY http://www.usatoday.com/life/lifestyle/2006-06-28-generation-next_x.htm
- Generation X and The Millennials: What You Need to Know About Mentoring the New Generations* by Diane Thielholdt and Devon Scheef. August 2004. <http://www.abanet.org/lpm/lpt/articles/mgt08044.html>
- Boomers, Gen-Xers, and Millennials: Understanding the “New Students* by Diane Oblinger in Educase July–August 2003. <http://www.educause.edu/ir/library/pdf/erm0342.pdf>
- ‘Millennials’ Lead The Wired Life: New generation ‘digital natives in a land of digital immigrants’* by Athima Chansanchai. <http://www.msnbc.msn.com/id/14560871/>
- The Millennials* Video at <http://www.millennialsconference.com/>

SITES TO SEE

Secretary of Education's Commission on the Future of Higher Education Recommendations

<http://www.ed.gov/about/bdscomm/list/hiedfuture/index.html>

The Secretary of Education's Commission on the Future of Higher Education is making recommendations that will have major consequences to all institutions of higher education. This is an *important issue* for higher education that needs your attention and consideration. It can affect your university's accreditation and how your program is assessed for accreditation.

In response to the commission recommendation, the Council for Higher Education Accreditation (CHEA) sent letters to the Presidents and Academic Officers of colleges and universities to explain the issues and the views of the CHEA. In that letter the CHEA states:

We [CHEA] believe that the proposed rules mean that the [Education] Department seeks to significantly diminish institutional responsibility for academic decision-making and for setting academic policy. This responsibility will be transferred to federally recognized accreditors. Accreditors, in contrast to institutions, will be required to set standards for student achievement. Accreditors, in contrast to institutions, will be required to define indicators of student success. Accreditors, not institutions, will judge the efficacy of transfer of credit.

It is not that accreditors are seeking these new roles. Rather, the federal government is forcing these roles on accreditors. The new rules mean the federal government will hold accreditors accountable for dictating the standards for student achievement, defining indicators of student success and judging transfer of credit.

The letter included a link to a redline version of changes to the recommendation proposed by the CHEA. To see this version go to: http://www.chea.org/pdf/proposed_changes_in_accreditation_regulation.pdf

To view a comparison the recommendations of the Commission on the Future of Higher Education and the CHEA's 2006 Standards for Recognition of Accrediting Organizations visit: <http://www.chea.org/Government/Mapping-Final.pdf>

You can read the CHEA's position on this matter by visiting the CHEA website: <http://www.chea.org/default-original.asp> and clicking on *CHEA Board of Directors Issues Resolution of Support and CHEA Press Release (May 1, 2007)*

To read the Secretary of Education's original announcement establishing the Commission visit: <http://www.ed.gov/news/pressreleases/2005/09/09192005.html>

To learn more about the Commission visit the Education Department's website: <http://www.ed.gov/about/bdscomm/list/hiedfuture/index.html>



Kathy Casper

AAA Staff Spotlight

Kathy Casper started working for the American Accounting Association in October of 1998

as our Electronic Publications Specialist. Since then her duties have expanded as the Association's web presence has grown. Kathy's newest title is Web & Database Project Director. Kathy designed the database that allows online submissions for our Annual Meeting to work and she continues to customize and refine the database. She has also worked closely with others at AAA to accommodate secure online credit card payments for registrations, submissions and dues payments.

Originally from Butler in southwestern Pennsylvania Kathy has been in Sarasota for 26 years.

Kathy started tinkering with html in 1995, developing what was a hobby into a home business. By 1998, when she was hired by AAA, web design/development had become a recognized skill set and redefined her career path. Since then, AAA has provided challenges and opportunities for her to expand her knowledge of dynamic web development and database integration on many member-centric online projects. Kathy reports, "I feel quite blessed to be engaged in work that I love, and look forward to learning new technologies that will further enhance the AAA web presence."

When she isn't immersed in html and databases Kathy loves to crochet, especially ripple afghans. She is also a big fan of container gardening, but claims she isn't very creative at it. Her two oldest plants are a jade and a desert rose she's had for 10 years and her newest is a dwarf firebush, which is native to Costa Rica. Kathy's other interests include current events, history (ancient and American), and religion. She is currently reading *Term Limits*, by Vince Flynn and *Shadow War*, by Richard Minitzer. ■



IN MEMORIAM:

Carl Leroy Nelson 1910-2007

Carl Leroy Nelson, 96, a recipient of the American Accounting Association's Outstanding Accounting Educator in 1975, and a financial accounting professor who taught in leading graduate schools of business and management around the world for over 50 years, died March 30 of complications from pneumonia. He had lived in Santa Barbara since 1984 and retained his acute mental faculties until the end.

Professor Nelson was born in 1910 in Minneapolis, and received a B.B.A. in 1931 and a Ph.D. in 1944 from the University of Minnesota. In the interim, he worked in public accounting and became a CPA. After teaching at the Universities of Kansas and Nebraska, he became a professor of accounting at the University of Minnesota in 1947, where he played an active role in its Ph.D. program and later became Chairman of the Department of Accounting. From 1963 to 1978, he was the George O. May professor of financial accounting at the Columbia University Graduate School of Business.

A versatile and inspiring teacher, Professor Nelson also taught economics and finance, and consulted for banks, public accounting firms, investment banking firms, and the FASB. Additionally, he taught at the Finnish School of Economics, Robert College in Turkey, the Norwegian School of Economics and Business, and the Indian Institute of Management.

After officially "retiring" from Columbia in 1978, he interspersed

teaching there and at UCLA, and travel abroad, before moving to Santa Barbara in 1984. Even there he would not retire, instead teaching at University of California, Santa Barbara until 1990. He and his first wife, Charlotte Butler Nelson, traveled widely in Europe, the Middle East, Asia, and South America. Professor Nelson also enjoyed opera, ballet, theatre, concerts, and fine restaurants. His first wife died in 1992.

Professor Nelson was perhaps best known in the accounting profession and academia by his profoundly beneficial influence on a long list of well-known accounting practitioners and professors who were his students. Two former students, Robert K. Jaedicke and Robert T. Sprouse, became eminent Stanford University accounting professors who, in dedicating a 1965 book to Professor Nelson, wrote of the profound influence he had on their professional and personal lives as a teacher and a friend: "The meaning and sincerity of this dedication can be fully appreciated only by those who also have been Carl Nelson's students. Whatever worthwhile ideas are in this book can be traced to our association with him." Most of his former doctoral students felt the same way. In 1978 he received an outstanding alumni achievement award from the Carlson School of Management of the University of Minnesota. In 2002, in honor of their beloved accounting professor, Karin L. and Robert S. Moe (both B.B.A. 1956) established the Carl L. Nelson Professorship in Accounting at the Carlson School.

He is survived by his second wife of thirteen years, Coraline Nelson, two sons, Dowlan R. Nelson and David B. Nelson, four grandchildren, and four great-grandchildren.



IN MEMORIAM:

Lawrence Revsine 1943-2007

Respected Kellogg School, Northwestern University accounting scholar Professor Lawrence Revsine died May 7 in Chicago. He was 64.

Recognized by his colleagues and students as an outstanding professor who could combine theory and practice to make accounting come alive in the classroom or in his many publications, Revsine is remembered for the passion and expertise he brought to his discipline. With textbooks such as *Financial Reporting and Analysis* (Prentice Hall, 1998) now in its third edition, Revsine sought to go behind the numbers to reveal how the figures—which he said often reflected considerable subjectivity—could be manipulated for various ends.

"What my book did, early on, is adopt an approach that explained how corporate executives were being judged by the numbers, judged by their company's performance," said Revsine in a 2005 interview. "There are all sorts of contracts, including bonuses, tied to those numbers that are very important to managers." As a result, Revsine said, there were opportunities and incentives to manipulate the accounting rules so that a firm's performance appeared stronger than it might be, rewarding management in the process.

"Larry had a deep understanding of the forces that shape accounting practices," said Robert Magee, a longtime friend and colleague of Revsine's. "He was sometimes dismayed by what he saw because he cared deeply about the practice, not just the theory, of accounting. He was a great mentor and an inspirational

teacher who prepared students for their careers, enabling them to be savvy readers of accounting information.”

That passion was cultivated at Northwestern University where Professor Revsine earned three degrees, including an undergraduate business degree in 1963. He recalled Northwestern providing an excellent education and an affordable one — particularly for a kid who lived at home and “took the Devon Ave. bus to the Loyola El and then the El to Foster St. and walked the rest of the way,” as he remembered.

In 1963, he earned his CPA and then went on to garner his M.B.A. from Northwestern in 1965 before pursuing his doctorate in managerial economics and decision sciences in 1968.

After graduation, Revsine taught accountancy at the University of Illinois at Urbana–Champaign from 1968–1971, followed by a brief stint as a visiting professor at the University of Wisconsin–Madison. He returned to Northwestern as a faculty member in 1971 and became a tenured professor in the Graduate School of Management in 1975.

Revsine’s scholarship was balanced by his commitment to teaching, something reflected in the numerous awards he won for his skill in the classroom. Among his professional distinctions were five commendations for teaching excellence from the Kellogg student body. He also earned other recognitions, including Outstanding Teacher, Executive Master’s Program; The Kellogg Alumni Choice Faculty Award; the Sidney J. Levy Teaching Award (twice); Outstanding Educator and Distinguished Overseas Lecturer (both from the American Accounting Association). He also served as member of the Financial Accounting Standards Advisory Committee from 1980–1986, a role that Magee said indicated how intimately his colleague “participated and observed the

(continued in last column on this page)



IN MEMORIAM

Walt Blacconiere 1957–2007

Walter Blacconiere, Associate Professor of Accounting at Indiana University’s Kelley School of Business, passed away at age 50 on March 4, 2007. Warm, generous, and thoughtful are all words that aptly describe Walt. With his long, curly black locks, wry smile, and engaging personality, Walt was the essence of charisma.

Dr. Blacconiere received his bachelor’s and master’s degrees in accounting from the University of Illinois and a Ph.D. in accounting from the University of Washington in 1988. He also taught at the University of Southern California and as a visiting faculty member at INSEAD (Singapore). He joined the accounting faculty at the Kelley School in 1994. Walt was an incredibly gifted, award-winning professor. He touched the lives of thousands of students and served as a mentor to numerous faculty and graduate students. He was recognized as a master teacher by the American Accounting Association and, among his more than two dozen teaching awards, Walt received the Indiana University Trustees Teaching Award, the Indiana University MBA Teaching Excellence Award, the Eli Lilly MBA Teaching Excellence Award, and the Herman B. Wells Teaching Excellence Award. For many years Walt was the Ernst & Young Faculty Fellow at IU. Walt served on the editorial board of *The Accounting Review* and was a long-time member of the American Accounting Association. He was the author or co-author of numerous articles in top-tier accounting journals.

Walt will long be remembered as an outstanding teacher, a selfless

colleague and an insightful scholar. Walt’s passing has saddened his colleagues, friends, and students and left a hole in the Accounting Department at Indiana University that will never be filled.

Walt is survived by his wife Michelle, and children Mia (17), Eva (15), and Michael (10). Walt will live on through his family and friends. Indeed, the world is a better place because of Walt—we are all richer for having known him and shared his company. In order to honor Walt’s spirit and generosity, we have established the Blacconiere College Fund. This fund will support Walt’s children in college. If you wish to contribute to this fund, please make your contribution payable to:

College Choice 529 Investment Plan

Send contributions to:
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c/o Daniel M. Matthews
Hilliard Lyons
PO Box 1849
Bloomington, IN 47402-1849

(Revsine continued from first column)

process of accounting standard-setting.” Revsine was chair of the Accounting Information and Management Department at Kellogg from 1985–1993. He shared his expertise as an editorial board member for several professional journals, including *The Accounting Review*, *Journal of Accounting and Public Policy* and *Accounting and Business Research*.

In addition to Financial Reporting and Analysis, Professor Revsine was the author or co-author of six other books or monographs as well as dozens of articles and book chapters. At the time of his death, Revsine was drafting a working paper with Kellogg colleague Mark Finn, clinical professor of accounting information and management.

Professor Revsine is survived by his wife Barbara, daughter Pamela, son David, three granddaughters and brother Bernard.

—Matt Golosinski

AAA Membership Dues for 2007–2008

For the 2007–2008 member year, **full membership includes electronic access** to one, two, or all three association-wide journals depending on the membership level selected. **Full members will have the option to receive hard copies of the journals they subscribe to for an additional \$20.** The full member dues structure is as follows:

One journal option — \$165

Two journal option — \$175

Three journal option — \$185

Student membership is now available to any fulltime student living anywhere in the world. As with full members, student membership includes electronic access to one, two, or all three association-wide journals depending on the membership level selected. In order to offer student membership to students around the world, hard copies of journals are not available as a student membership add-on. The student member dues structure is as follows:

One journal option — \$25

Two journal option — \$35

Three journal option — \$45

Electronic access to section journals is also included in section dues for students and full members. Some sections will continue to send hard copies of section journals to full members at no additional charge. **Some Sections will charge an additional \$10 or \$15 dollars for printed copies of their journals.** Please check the membership forms carefully. Hard copies of section journals are not available as a student membership add on. Individual issues are available for students to purchase as back issues at the member rate. Please contact Joe Barciniak (joe@aaahq.org) for information on purchasing back issues.

For more information on membership please send an email to Deirdre Harris at membership@aaahq.org or call (941) 556-4119. ■

Emeritus and Life Membership

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 consecutive years and have retired from ordinary gainful employment, you are eligible for Emeritus membership. Emeritus membership costs \$25 a year with electronic access to one of the AAA's association-wide journals (*The Accounting Review*, *Accounting Horizons*, or *Issues in Accounting Education*), \$35 with electronic access to two journals, and \$45 for electronic access to all three journals. You may choose to receive a hard copy of the journal(s) you subscribe to for an additional \$20.

If you have been a member of the AAA for at least 40 consecutive 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 electronic access to one or more of the three association-wide journals (\$10 for one journal access, \$20 for two journal access, and \$30 for access to all three journals). You may choose to receive a hard copy of the journal(s) you subscribe to for an additional \$20.

If you believe you are eligible for Emeritus or Life membership, please contact Deirdre Harris at membership@aaahq.org or call 941-556-4119. ■

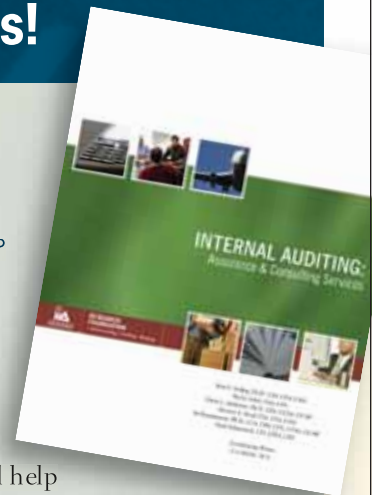
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2007 Recipients of Steve Berlin/CITGO Grants

The purpose of the Steve Berlin/CITGO Grant program is to foster academics' understanding of the contemporary external reporting and governance challenges faced by preparers. Proposals are evaluated by a four-person committee chaired by the American Accounting Association's Vice President—Research (Arnie Wright) and representatives from the Financial Accounting and Reporting, Management Accounting, and Auditing Sections of the AAA. This year the following two grants were awarded.

Darrell Brown, R. Scott Marshall (both at Portland State University), and Marlene Plumlee (University of Utah). Voluntary disclosures and firm choices across time: The case of environmental disclosures.

This study seeks to provide a deeper understanding of the complex interrelationship between a firm and its stakeholders in the voluntary disclosure decision. Voluntary disclosures provide a unique and efficient method for a firm to distinguish itself from its competitors. In this study, environmental voluntary corporate disclosures are examined by investigating the interaction between investors and corporate reporters through both in-depth interviews and empirical observations. By gathering both field-based interview data from experts involved in preparing and using the disclosures and corporate report-derived empirical data, this study examines corporate responses to investor demands for voluntary corporate disclosures. From the interviews a set of propositions relating to the quality and influence of the investor/firm relationships will be developed.

Cheryl L. Linthicum (The University of Texas at San Antonio), Ann Tarca (The University of Western Australia), and Walter Aerts (University of Antwerpen Belgium). Factors affecting informative MD&A disclosures by SEC domestic and foreign registrants.

The aim of this study is to investigate the extent to which listed companies following the Securities and Exchange Commission's Management Discussion and Analysis (MD&A) requirements provide informative reports and to identify factors that are associated with such disclosures. The investigation centers on SEC registrants, which are leading international firms, from four countries (the USA, Canada, UK and Australia). This study will contribute evidence from archival and field research that, taken together, will identify firm-level and country-level factors that are associated with informative MD&A reporting practices. An analysis will be conducted of the explanatory cause and effect statements included in MD&A reports based on an established methodology of attribution analysis. ■

Kachelmeier Named *TAR* Senior Editor

Steven J. Kachelmeier, the Charles T. Zlatkovich Centennial Professor of Accounting at The University of Texas at Austin, has been named the next senior editor of *The Accounting Review*. Professor Kachelmeier has investigated a wide variety of issues involving auditing, financial reporting, international accounting, management accounting, and taxation. His scholarly work has been published in *The Accounting Review*, *Accounting Horizons*, *The American Economic Review*, *Auditing: A Journal of Practice & Theory*, *Contemporary Accounting Research*, *Issues in Accounting Education*, *Journal of Accounting and Public Policy*, *Journal of Accounting Research*, *The Journal of the American Taxation Association*, *Journal of Management Accounting Research*, *Review of Accounting Studies*, and other journals. Professor Kachelmeier has served as an associate editor at *The Accounting Review* (1999–2002) and *Accounting Horizons* (2003–2006), and he has also been a member of the editorial boards of five academic journals. On four occasions he has been honored with excellence-in-teaching awards. Professor Kachelmeier received an undergraduate degree in business from the University of New Mexico and earned his doctorate from the University of Florida. Prior to beginning his Ph.D. studies, he worked in public accounting, and is a CPA. He will assume the duties of *TAR* senior editor in late spring 2008 when Professor Dan Dhaliwal completes his three-year term.

—Mort Pincus, Vice President—Publications

President's Letter

(continued from page 4)

to talented youth. Admittedly, standards may make it easier for some of us to prepare for our classes. Adverse impact on education and the ability of the profession to attract talent are unintended consequences of accounting and audit regulation that deserve more attention.

Members of the AAA community around the world are actively engaged in analyzing, understanding, helping, critiquing, and teaching accounting and audit regulation. This decentralized critical engagement of thousands of independent minds with accounting practice, markets and their regulation is essential for better financial reporting and our economic well-being. Perhaps eternal vigilance is also the price of prosperity. ■

FINANCIAL STATEMENTS

Audited Financial Statements and Independent Auditor's Report for the fiscal years ended August 31, 2006, 2005, 2004, and 2003 are published in their entirety on the Association website at: <http://aaahq.org/about/financials/TOC.htm> ■

AAA Policy Change

Please note this new policy from the November 2006 Executive Committee meeting.

“Members of the AAA Executive Committee and nominees for those positions are not eligible to be nominated for editor positions for association-wide journals.” ■

CALLS and MEETINGS

AAA Section Meetings

For more information on any of these meetings, please go to the AAA website and click on the Meetings button. Then click on the appropriate meeting for a link to more detailed information.

2007 ABO Research Conference

October 18–20, 2007—Philadelphia, PA

Diversity Section

October 4–6, 2007—Atlanta, GA

Information Systems Section

Midyear Conference

January 10–12, 2008—Redondo Beach, CA

Management Accounting Section

Midyear Meeting

January 10–12, 2008—Long Beach, CA

Auditing Section Midyear Meeting

January 17–19, 2008—Austin, TX

Financial Accounting and Reporting Section

Midyear Meeting

January 25–26, 2008 — Phoenix, AZ

International Accounting Section

Midyear Meeting

February 7–9, 2008 — San Diego, CA

APLG Annual Seminar

February 10–12, 2008 — Charleston, SC

ATA Midyear Meeting

February 21–23, 2008 — Memphis, TN

Government and Nonprofit Section

Location and Dates to be announced

Public Interest Section

Location and Dates to be announced

AAA Region Meetings

For more information on any of these meetings, please go to the AAA website and click on the Meetings button. Then click on the appropriate meeting for a link to more detailed information as it becomes available.

Mid-Atlantic: April 24–26, 2008 —

Philadelphia, PA

Midwest: March 27– 29, 2008 — Troy, MI

Northeast: November 6–8, 2008 —

Newport, RI

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

Southeast: Location and Dates to be

announced

Southwest: March 6–8, 2008 — Houston, TX

Western: Location and Dates to be

announced

MEETING

IT Auditing Research Symposium

The Institute of Internal Auditors (IIA) International Advanced Technology Committee and The IIA Research Foundation are pleased to announce the second IT Auditing Research Symposium scheduled for Sunday, July 8, 2007 in Amsterdam, The Netherlands, in conjunction with The IIA's International Conference Meeting. For more information go to the AAA website and click on the Meetings button and then click on Meeting Information.

MEETING

Ninth Annual International Accounting Conference

Emerging Issues in International Accounting 2007: Ninth Annual International Accounting Conference, will be held July 25–27, 2007 in Guanajuato, Mexico. For more information go to the AAA website and click on the Meetings button and then click on Meeting Information.



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OFFICE OF THE CHIEF ACCOUNTANT NAMES ACADEMIC FELLOWS

Washington, D.C., May 10, 2007 – The Securities and Exchange Commission's Office of the Chief Accountant today announced the selection of Stephen Brown, William R. Kinney, Jr., and K. Ramesh as Academic Accounting Fellows for one-year terms beginning this summer.

Academic Accounting Fellows serve as research resources for Commission staff by interpreting and communicating research materials as they relate to the SEC. In addition, Academic Accounting Fellows have been assigned to ongoing projects in the Chief Accountant's office that include rulemaking, serving as a liaison with the professional accounting standards-setting bodies, and consulting with registrants on accounting, auditing, independence and reporting matters.

Mr. Brown is an Assistant Professor at Emory University's Goizueta Business School in Atlanta, where he has taught since receiving his Ph.D. from Northwestern University in 2000. His research focuses on financial accounting issues, primarily the causes and consequences of managerial choices related to financial accounting matters. His studies examine how firms' stakeholders respond to management's chosen disclosures of financial accounting information. Mr. Brown's research is published in top accounting journals including the *Journal of Accounting and Economics* and the *Review of Accounting Studies*. He also holds a B.A. and M.A. in Engineering Science and Economics from the University of Oxford. While working for Arthur Andersen & Co before entering academia, he qualified in the U.K. as a Chartered Accountant and an Associate of the Chartered Institute of Taxation.

Mr. Kinney is a graduate of the undergraduate and master's accounting programs at Oklahoma State University. He earned his Ph.D. from Michigan State University in 1968. Since 1988, Mr. Kinney has held the Charles and Elizabeth Prothro Regents Chair in Business and the PricewaterhouseCoopers Auditing Fellowship at The University of Texas at Austin. He is author of more than 50 articles in numerous academic journals and has served as editor of *The Accounting Review*. Among the many awards Mr. Kinney has received are the Wildman Award Medal and the AICPA AAA Notable Contribution to the Accounting Literature award. His contributions as an educator have been recognized by the AAA, the AAA's Auditing Section and the AICPA. Mr. Kinney has served on the AICPA's Auditing Standards Board and the Financial Accounting Standards Advisory Council for the FASB, and he presently serves as a public member of the International Auditing and Assurance Standards Board.

Mr. Ramesh is a Professor in the Department of Accounting and Information Systems and a Plante & Moran Faculty Fellow at Michigan State University, where he earned his Ph.D. and currently teaches a master's level course on corporate governance and a Ph.D. seminar on capital markets. Previously, Mr. Ramesh was Vice President at two leading economic consulting firms, Analysis Group, Inc. and Charles River Associates, Inc. He also has held faculty appointments at Northwestern University, University of Rochester, and Pennsylvania State University. Mr. Ramesh's research has examined the role of accounting information in firm valuation, the valuation implications of fair value disclosures, the determinants of banks' choice of accounting methods, and design of credit agreements. His current research focuses on trends in corporate disclosures, the role of capital market information intermediaries, and issues relating to SEC regulation. Mr. Ramesh has published in leading academic journals including the *Journal of Accounting & Economics* and the *Journal of Finance*. He was a member of the Editorial Advisory and Review Board of *The Accounting Review* and the AAA's Financial Accounting Standards Committee.

Mr. Brown, Mr. Kinney and Mr. Ramesh will replace three current Academic Accounting Fellows. Tom Noland will return to Georgia Southern University, and David Plumlee and Marlene Plumlee will return to University of Utah. ■

CALL and MEETING Fourth Annual Academic Seminar on Corporate Reporting & Governance

The Fourth Annual Academic Seminar on Corporate Reporting & Governance will be held September 20–21, 2007 in Irvine, California. The Call for Submissions expires on August 10, 2007. For more information go to the AAA website and click on the Meetings button and then click on Calls for Submissions.

MEETING MERLOT International Conference

The Multimedia Educational Resource for Learning and Online Teaching (MERLOT) Seventh International Conference, *Jazzing IT up with MERLOT*, will be held August 7–10, 2007 New Orleans, Louisiana. For more information go to the AAA website and click on the Meetings button and then click on Meeting Information.

MEETING 2007 Colloquium on Change in Accounting Education

You are invited to attend the eleventh annual Colloquium on Change in Accounting Education, held in Scottsdale, AZ, October 3–6, 2007. Go to the AAA website and click on the Meetings button for a link to updated information as it becomes available.

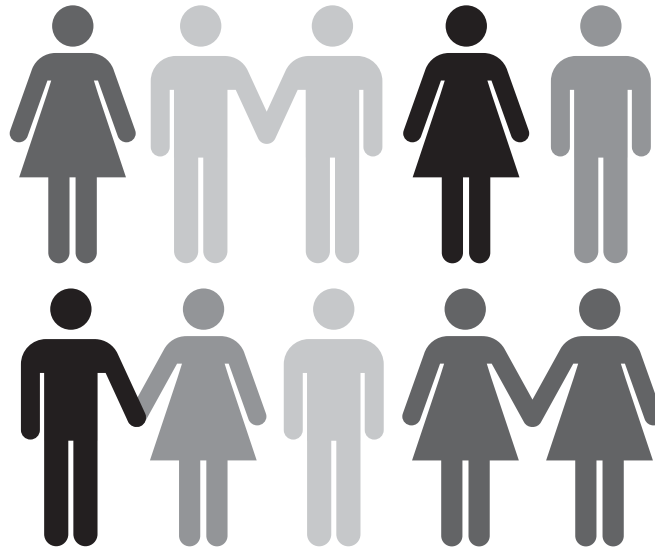
CALL and MEETING 9th Annual National Business & Economics Society (NBES)

The 9th Annual National Business & Economics Society (NBES) Conference will be held March 5, 2008–March 8, 2008 in Waikiki Beach, Hawaii. The call for submissions expires July 1, 2007. For more information go to the AAA website and click on the Meetings button and then click on Calls for Submissions.

CALL and MEETING Global Accounting and Organizational Change (GAOC) Conference

July 9, 2008–July 11, 2008
Global Accounting and Organizational Change (GAOC) Conference July 9–11, 2008 in Melbourne, Victoria Australia is seeking submissions. For more information go to the AAA website and click on the Meetings button and then click on Calls for Submissions.

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At Ernst & Young, we foster an inclusive work environment where everyone's ideas are welcome and all our people have the opportunity to grow and succeed. bEYond, our people resource network, helps connect and support our firm's Lesbian, Gay, Bisexual, Transgender and Ally individuals. It's just one of the many elements of our unique teams. At Ernst & Young you can show your true colors and achieve success. To learn more, visit us at ey.com/us/beyond.

Ernst & Young invites faculty interested in dialog and networking with people from the firm about LGBT issues to join us on Tuesday, August 7, 2007 from 3:00 - 5:00 p.m. for a wine and cheese reception at the Chicago Hilton during the 2007 AAA Annual Meeting in Chicago, IL.

Please RSVP to Stephanie Campbell at stephanie.campbell@ey.com. Additional details will be sent to you via e-mail in late July.



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A Few Words from the Executive Director

While the advent of summer brings quieter days on campus (or at least easier parking), here at the AAA office we begin our busiest time of year preparing for the 2007 Annual Meeting in Chicago. We are looking forward to another year of great attendance (so far registrations are a bit ahead of last year, which you'll remember was a second record-breaking year). I look forward to seeing many of you there!

Annual Meeting Hotels and Shuttles

At press time the Chicago Hilton and Towers, our primary meeting hotel, is close to full on peak attendance nights. The good news is that if you don't yet have reservations our alternative hotel, the historic Palmer House Hilton, is as lovely and convenient as the Chicago Hilton and Towers in many ways. While plenary sessions, registrations, and exhibits will be held in the primary hotel, many events and sessions will be held at the Palmer House. Shuttles will run between hotels all day Sunday through Wednesday, including evenings until after the receptions close and until the meeting ends Wednesday afternoon. You will find shuttle schedules in your registration materials and posted in both hotels.

New Placement Services

With many campuses planning to search for new faculty during the Annual Meeting, we are expanding services to support those efforts. New this year will be a *Career Fair* on Sunday, August 5, from 4:00 – 7:00 PM, in conjunction with the Early Bird Reception held in the Exhibits area. This new event will provide a chance for informal connections and information sharing and is available to any meeting registrant – you don't have to be registered as an employer or candidate in the Placement Center to have a table at the Career Fair or to attend the event. See <http://aaahq.org/AM2007/placement.htm> for more information. This year you'll also have the opportunity to *reserve an Interview Table* in the Placement Center for conducting interviews, where you can leave/store materials and coordinate schedules with colleagues.

Don't Miss the Chance to Explore *Imagined Worlds of Accounting*

<http://aaahq.org/AM2007/menu.htm>

So many things are happening at the 2007 Annual Meeting – I encourage you to browse online to see all the opportunities available. From the pre-meeting Ethics Symposium and a vibrant CPE program, to plenary sessions featuring colleagues from anthropology, archaeology, Middle Eastern Studies, sociology, economics, and law, there will be opportunities to learn. In concurrent sessions addressing every aspect of accounting and accounting education, Effective Learning Strategies Poster Sessions, Emerging and Innovative Research Sessions, At-Large Panels, and more you will find opportunities to share.

During receptions, breaks, meals together, and committee meetings there will be time to reconnect with old friends and make new ones. Don't miss being with us in Chicago!

Spring Reflections – Thank you for being Hokies

While warm summer breezes take us fully into quieter times on campus, reflections on last spring semester serve as a reminder of more turbulent times. When Virginia Tech faced a tragedy most of us could not imagine on our campuses, the AAA community reached out to support members, students, and colleagues. Your efforts made a difference. What follows is just a sample of the many messages we received and shared during those difficult days in April:

As a member of the American Accounting Association, I wish to express my gratitude to you and the staff for your support and understanding during this time of tragedy on our campus. Sometimes one wonders just why he or she pays dues and joins organizations—I have no doubt why I am a member of AAA.

As a Ph.D. student here at Virginia Tech, I just wanted to express my gratitude to the AAA organization for your thoughtful emails, including the one sent out to us on the day of the tragedy, and for keeping those within our profession informed about the tragic loss of Austin. It is heartwarming to know that I am joining a profession that has such a caring and thoughtful professional organization.

Thanks for actively engaging as a community to support Virginia Tech tragedy. I think your actions give the AAA a heart. I think the AAA is more than just a network for promoting our academic careers, but also a place where we can show we care for each other at a personal level.

We were proud to work with a community such as ours, to support colleagues in such an unimaginably difficult time. Thank you for being Hokies this spring.

We are alive to imagination

And open to possibility

We will continue

To invent the future

Through our blood and tears

Through all this sadness

We are the Hokies

We will prevail

— Nikki Giovanni, University Distinguished Professor, Virginia Tech, poet, activist

— Warmest Regards,
Tracey Sutherland



Tracey Sutherland

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