

# YEARS OF TRANSITION: THE AMERICAN ACCOUNTING ASSOCIATION, 1991–2016

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**American  
Accounting  
Association**



Celebrating a Century of Thought Leaders in Accounting

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TRANSITION:  
THE AMERICAN  
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1991–2016**

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and Lee D. Parker (2012-2016).



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# YEARS OF TRANSITION: THE AMERICAN ACCOUNTING ASSOCIATION, 1991–2016

## Foreword

It is my considerable privilege to introduce this history of the most recent 25-year period in the American Accounting Association's 100 years, as we celebrate its centennial. Let me pay the recognition that is most certainly due to the fine team of scholarly historians, Professors Paul J. Miranti, Jr., Nandini Chandar, and Deirdre M. Collier, who have been responsible for the detailed research and writing of this historical monograph. Throughout its drafting, this volume has also benefited from review feedback from the AAA Centennial Taskforce members.

Any organizational history represents an enormous undertaking for historians. In developing their account, they must make many decisions regarding the scope and focus of the study, structure of the narrative, events, and people to be included in inevitably limited monograph space. In addition, they must determine the balance of celebration and critique, and which of many storylines to draw to reader attention and reflection.

This monograph follows in the path of the prior histories of the AAA written by Professor Stephen A. Zeff (the AAA's first 50 years) and Professor Dale L. Flesher (the AAA's third quarter century). Professors Miranti, Chandar, and Collier have now produced a history of the AAA's fourth quarter century. It is intentionally written so that the broad scope of potential readers, some of who may not yet have read the prior AAA histories, can find this monograph and the period it portrays to be highly accessible. To that end, the authors have not only tailored the monograph structure and style accordingly, but have also in many instances commenced their thematic accounts with summary pen sketches of the momentum from the preceding years.

This history has been very deliberately and carefully constructed. From a historiographic perspective, it focuses upon major themes that have emerged in the past 25 years of the AAA, the chapters being built to reflect those key themes. Within this thematic structure, attention has also been paid to representing major events and developments across a timeline within each theme. Furthermore, this presents a contextualized history of the AAA, with close attention being paid to the AAA's interactions with its institutional, economic, educational, technical, professional, regulatory, and social environment. Indeed, this renders the monograph as a valuable future resource not only for readers wishing to understand the history of the AAA, but also for those who wish to access some of the major movements in accounting education, research, practice, and regulation that took place over the past quarter century.



So many people have made personal commitments and major contributions to the past 25 years of the AAA that, regrettably, they are too many to mention in this volume. The names that appear reflect but a small sample of so many who have given of their personal time and energy. As a testament to their inputs and the fruit these have borne, this monograph focuses upon the organization's issues, challenges, strategies, and impacts. Again, this reflects a deliberately agreed historiographic strategy that we believe will enhance this monograph's long-term value and contribution to the accounting community.

I would like to thank all those involved in the production of this important record of the AAA's history. The authors deserve our profound thanks for their prodigious effort in bringing this invaluable publication to fruition. I commend it to every reader, today and in the years to come.

Professor Lee D. Parker  
Chair: AAA Centennial Taskforce

## PREFACE

In weaving the historical tapestry that depicts the collective effort of accounting academics to sustain and extend their national representative Association in the period 1991–2016, this study has incorporated strong intellectual threads that have long been characteristic of entrepreneurial historiography. The warp in this scholarly fabric has been the organization-specific concerns documented by the late Alfred D. Chandler about the development of effective strategies and structures for the creation, coordination, and control of organizational capabilities. The weft has been the broad range of environmental factors noted by Louis Galambos and the late Thomas McCraw that define the contours of the socioeconomic context that shape the implementation of enterprise policies. Both are necessary in developing a balanced perspective on the significance of past experience.

The study's findings derive from the analysis of key issues rather than through a chronological narrative, which frequently has been followed in enterprise histories. A major advantage of such an approach is its ability to evaluate in depth the complexities that condition major circumstances that help to define an organization's unique contributions. The study's lens thus concentrates its focus on the American Accounting Association's involvement with teaching, research, external entity interface, and strategic management.

The authors are greatly indebted to people who have helped to move the project forward and who have enlightened us about the details of past events. Foremost in this regard is Lee D. Parker, whose encouragement and sound advice on pursuing this mission is greatly appreciated. We are also very much indebted for the very useful feedback from members of the Centennial Committee who were often key agents at the center of entity evolution. We are also grateful for the counsel provided by many American Accounting Association members who helped to guide our way. We wish to acknowledge the support rendered by Executive Director Tracey Sutherland and the AAA's professional staff; particularly, Barbara Brady, Director of Operations; Susan Crosson, Director of the Center for Advancing Accounting Education; Julie Smith David, Chief Innovation Officer; and Nancy Maciag, Executive and Board Services Manager.

The co-authors also thank their universities for the support they have provided in enabling them to conduct this inquiry. Paul J. Miranti, Jr., gratefully acknowledges the sabbatical and deaconal research funding provided by two successive deans of Rutgers University Business School, Glenn R. Shafer and Lei Lei; he also thanks his departmental chairman, Dan Palmon, and vice chairman, Leonard Goodman, for their strong support of this endeavor. Nandini Chandar appreciates the summer research funding provided by Rider University in support of this project and thanks her chair, Margaret O'Reilly-Allen, for her encouragement and support

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Paul J. Miranti, Jr.

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# CHAPTER 1: CONCEPTUAL BACKGROUND TO ASSOCIATIONAL EVOLUTION

## Introduction

This is the third in a series of histories of the American Accounting Association (AAA) that encompasses the experience of the last quarter of its first century (1991–2016). During its first 75 years, the Association built strong foundations for supporting the growth of accounting higher education, an achievement well documented in the earlier histories by Stephen A. Zeff and Dale L. Flesher.<sup>1</sup> These studies chronicled how the AAA helped to transform the emerging specialization that had long been overshadowed by economics in universities, to become a powerful driver in the expansion of collegiate business studies. University-based training took off in the early 20th century because it proved more effective in imparting the complex knowledge required by a fast-expanding urban-industrial economy than either firm-based apprenticeships or the rote learning regimens of proprietary academies. By the 1960s, the AAA played a pivotal role in implementing the Ford Foundation and Carnegie Corporation study recommendations that U.S. business education broaden access to doctoral studies, promote research, and define underlying theoretical paradigms.<sup>2</sup> By the last quarter of the 20th century, the maturation of a more service and information-dependent economy raised new challenges for the AAA related to the information economy, financial innovation, technology, diversity, regulation, and globalization.

This study analyzes the AAA’s experience during the fourth quarter of its first century from the perspective of its long-term strategic vision that, although defined more formally in recent years, had also implicitly shaped its evolution in earlier decades. The “vision thing” to use President George H. W. Bush’s phrase, provided the foundation to formalize a strategic planning process intended to drive organizational priorities in the face of a rapidly changing environment and a declining membership base. The strategic plan resulted in several key initiatives, including the Pathways Commission for Accounting Higher Education or, as it is more commonly known, the Pathways Commission. This was a transitional planning body (2010–2015) established in alliance with the American Institute of Certified Public Accountants (AICPA) to address the need for new practice and educational policies that were responsive to recommendations put forth in 2008 by the U.S. Treasury’s Advisory Committee on the Auditing Profession. In specifying a broad approach for future planning, the Commission cleverly adapted an analytical construct from marketing strategy—the “value proposition”—as a baseline for defining the relationship between the Association and its members. Central to this perception was the understanding that professional groups, such as accountants, operated within the constraints of social contracts that sought to protect the public interest through the application

of their specialized knowledge. Successful protection of the polity helped to legitimize a profession's claim to authority over its particular body of learning. Society generally deferred to respected expert groups allowing a wide scope of autonomy in ordering professional matters. The AAA expressed its value proposition—more recently formalized as “Thought Leaders in Accounting”—as a relationship between the accounting profession and users of accounting information. The proposition realized that, under conditions of uncertainty, accountants play a key role in providing reliable and relevant business information. Educators functioned as “trustees for the future of the profession,” who through their collective contributions to teaching, research, and service in a very real sense helped to build knowledge foundations for the broader profession of accounting to maintain its end of the implicit social contract. It was a vital task because any significant breakdown in a profession's responsibilities would lead not only to loss of prestige, but the possible intervention by outside forces, such as the government, to restore stability. The Pathways Commissioners recognized that the maintenance of excellence in public service was made more challenging during recent decades by the high degree of flux in the socioeconomic environment brought about by globalization, technology, business and financial innovation, and regulation.

The notion of the value proposition had a second dimension comprising a set of specific inducements that would make AAA membership important and valuable to prospective members. A strong inducement for membership involved opportunities for professional “self-actualization,” to use Maslow's term. The Association provided opportunities for personal reputation building through its support of research that sought to crystallize new ways of thinking about the nature of accounting phenomena. It also facilitated the inculcation of pedagogical and administrative skills through courses, workshops, webinars, and publications. It provided opportunities to gain professional visibility through committee service, among other activities.

The member dimension of the value proposition notion was also critical in forming a diverse yet inclusive professional community. The Association pursued a big-tent policy that was designed for drawing within its boundaries groups that had not previously been very active in its affairs. Women, for example, increasingly assumed key leadership positions, accounting for nine of the Association's presidents since 1991. More than a quarter of the membership consisted of foreign nationals. Efforts were made to increase membership of under-represented racial minorities. The big-tent approach also sought to attract practitioners, two-year college faculty, accounting undergraduates and graduate students, and even high school students in business curricula. The policy also helped widen the horizons of the discipline, bringing into its fold research areas and methodologies that were not hitherto considered mainstream, lending increased legitimacy to these areas as accounting research and providing outlets for their publication. It also accommodated a

wide range of stakeholders—teachers, researchers, professional practitioners, and regulators. Inclusiveness strengthened the credibility of the AAA’s claim of authority as the pinnacle of thought leadership in accounting. It provided leverage in interfacing with external groups whose actions might affect member interests. Greater size encompassed a broader diversity of member skills and knowledge that the Association could draw on to advance its programs. A larger membership made possible a stronger flow of financial resources necessary to assure organizational sustainability. At the core of this encompassing process was the need to define both an organizational and professional “value proposition.”

During the period 1991–2016, the AAA’s strategic vision and value proposition had to be geared to the complexities of developments on six frontiers that affected the accounting profession and education. The first was the acceleration of the far-reaching changes brought about by the shift from an industrial to a knowledge economy that required high investment in training and learning rather than the mass production of physical goods. The second involved the need for new accounting expressions to accommodate the rise in the finance of innovative contracts and business enterprises. The third was the impact of the rapid growth of information technology and the advent of the so-called “dot.com” revolution. The fourth related to the consequences of the massive contemporary reduction of barriers to the international transfer of goods, capital, and labor that created new global horizons for accountancy. The fifth was the need to define new approaches to accommodate the growing diversity of the profession and academia in terms of gender, race, religion, ethnicity, and other social identities. The sixth included major initiatives in state and federal regulation that could affect education, such as the passage of the Sarbanes-Oxley Act, in response to crisis in the profession. The following chapters of this study explain how the resolution of these and other issues served as unifying themes in understanding the Association’s evolution.

In the following chapters, we focus a sharp laser beam to illuminate how changes in five foundational activities contributed in an environment of great flux to the refinement of the value proposition and to the advancement of Associational growth and achievement. The first involved the Association’s role in helping the educator community improve teaching methodologies and create curricula that were more responsive to the demands for knowledge and skills in a changing professional context. These challenges confronted virtually all instructional programs. They led to a revision of the relationship between accounting academics, the profession, regulators, and certifying bodies. AAA initiatives involved the development of new course designs that factored in the growing importance of globalization and new modes of information technologies, as well as changes resulting from the rapid evolution of such legacy bodies of knowledge as financial and managerial accounting, auditing, and tax. Such changes provided an opportunity for building greater

inclusiveness, which the Association exploited by facilitating the development of more effective learning methodologies.

The second foundational activity was the promotion of research, which evidenced the Association's claim of being the thought leader in accounting. Such scholarship extended the body of accounting knowledge and fostered the formation of intellectual linkages to other fields of advanced learning. The same forces that were transforming teaching also raised new questions for scholars to think about in their efforts to extend the comprehension of the nature of the accounting phenomenon. Technology, globalization, and new forms of contracting, among other issues, required new thinking about the adequacy of accounting expression and measurement processes. The new perspectives derived from research provided an intellectual platform for potential innovation in assuring the more effective integration of accounting as a medium for social ordering. A significant diversification of scholarly venues sponsored by the Association not only extended the body of knowledge but also promoted inclusiveness within the accounting community by attracting scholars who might have otherwise gravitated to other associations whose expertise also impinged on accounting. By 2016, the Association, through its specialized sections, had added 13 additional new journals in addition to its traditional flagship publications of *The Accounting Review*, *Issues in Accounting Education*, and *Accounting Horizons*.<sup>3</sup> The decades-long buildup of intellectual property represented a valuable asset whose licensing created income streams that helped to finance the Association's programs. Moreover, the opportunity for a member to contribute to the research literature represented a career-enhancing experience based on demonstrated topical knowledge, intellectual capacity, and critical judgment. The Association's commitment to research also took the form of sponsored workshops and symposia dedicated to the discussion of developing projects that were part of the Annual Meetings and other conclaves supported by both the regional bodies and specialized sections.

The third foundational activity related to the provision of vital public service to help assure the preservation of accounting's central role in business higher education by demonstrating its relevance and utility in addressing a broad spectrum of socioeconomic challenges. For these and other reasons, it has been imperative that the AAA remained strongly supportive of research and scholarship that extended the utility of accounting knowledge and, thus, reinforced its reputation as a critical thought leader in this field. Through service, the AAA's leaders sought to maintain the status of accounting through the informed advocacy of policies, practices, standards, and regulation that impinged on its application. These goals necessitated the formation of external linkages with groups that were affected by accounting knowledge in fundamental ways. This included sustaining close relationships with organizations whose actions could significantly shape accounting. On the governmental level, this included entities such as the Securities and Exchange Commission (SEC), the Financial Accounting Standards Board (FASB), the U.S. Treasury Department,

and the member professional certifying agencies represented by the National Association of State Boards of Accountancy (NASBA). Historically this also included both professional and academic organizations that maintained a strong stake in the education of prospective accountants, such as the U.S. Treasury Department, the American Institute of Certified Public Accountants (AICPA), the Association to Advance Collegiate Schools of Business (AACSB, prior to 2000 known as the American Assembly of Collegiate Schools of Business), the Institute of Management Accountants (IMA), the Institute of Internal Auditors (IIA), Association of Government Accountants (AGA), the Financial Executives International (FEI, since 2000), and the Committee of Sponsoring Organizations (COSO).

The fourth activity involved the maintenance of strong and mutually beneficial linkages to practice. Unlike many other university disciplines, accounting education served as an important gateway for many students to rewarding careers in public accountancy, industry, and government. Accounting education and practice were therefore connected together at the hip. They were largely interdependent elements in a broad professional continuum for developing, communicating, and applying its special knowledge to assure a better ordering of a global socioeconomic scene. The long-term vitality of this abiding connection partly depended on the effectiveness of teaching and research endeavors that could improve understanding of the dynamic factors that continually affected the nature of the accounting phenomenon.

All four of these foundational activities related to the relationship between accounting academics and the wider society. The final foundational activity was focused on the Association itself and the steps needed to assure organizational sustainability. This had four dimensions: (1) finance, (2) organizational design and management, (3) communications, and (4) personnel. An important aspect of this was the need to make sure that there was a sufficiency of financial resources, that the AAA be founded on a rock of prudent financial management. This included the creation of effective budgeting procedures to monitor major resource streams from publishing, meeting activities, and programs. It also involved the need to create strategic planning capacities for guiding organizational initiatives toward financially achievable goals. Second, it required an organizational design that was effective in promoting community inclusiveness and facilitating the achievement of strategic goals. Third, it needed the establishment of clear lines of communication and responsibility to assure functional continuity. Communications capabilities were strengthened by technology through the establishment of networks and websites such as the AAACommons. Such media facilitated fruitful collaboration through the sharing of ideas and knowledge, which helped to coordinate member activities more efficiently. Fourth, although the Association relied heavily on member volunteerism in advancing its programs, the increase in scope, size, and complexity of its missions also mandated the need for the expansion of its full-time professional staff, growing from 11 in 1991 to 30 in 2016.<sup>4</sup>



What is noteworthy is how the AAA developed a flexible, network-oriented organizational structure to implement its vision by connecting a growing, dispersed membership while at the same time serving as an effective vehicle for promoting the AAA's identity as a thought leader. This came about through a process of organizational learning that involved the embedding of knowledge of best practices derived from the thoughtful assessment of past experience. The voluntary efforts of accounting academics were supported by professional staff. Foremost was the central administration, which included a president supported by a council and executive committee (later, Board of Trustees) assisted by a full-time executive director. The executive committee screened the performance of the AAA's many activities and segments and evaluated proposed policies for ratification by the council. This latter body was made up of representatives of the Association's most significant segments, including regions, sections, and committees. The inclusion of officers who served for a single year and officers-elect helped to assure executive continuity and closer oversight of Associational affairs. The executive committee's membership was rounded out through the participation of Association vice presidents for education, research, and publications. By the 1960s the pressures of choosing between competing initiatives led to the formation of a planning committee.

The formation of subsidiary entities enabled the Association to leverage organizational capacities, extend the scope of member participation, and balance support for members' varied interests. One of the oldest venues was the Annual Meeting, which has provided an opportunity for scholarly discussion, networking, and debate. In addition, the executive committee appointed special committees to address the full range of important issues confronting the Association. Regional organizations had also been established beginning in the 1940s to surmount the wartime travel barriers to national meetings. Regions were eventually established for the Southwest, Northeast, Mid-Atlantic, Ohio, Midwest, Western, and Southeast. This structure greatly increased the opportunity for the involvement of educators nationwide in the Association's activities and served as a source of information through contact with the executive committee and council. It also helped tailor Associational activities and support to meet member needs, for instance, in the area of continuing professional education consistent with the requirements of State Boards of Accountancy. The formation of sections helped to attract members in knowledge and practices niches who might otherwise be drawn to the programs of other organizations. By 1991 there were five sections, including Auditing (1976); American Taxation Association<sup>5</sup> (1978); Management Accounting (1982); International Accounting (1984); and Strategic and Emerging Technologies (1991).<sup>6</sup> Finally, specialized programs sought to strengthen advanced studies in accounting by financing fellowships and by organizing consortia for fledgling professors.

The traditional parallel organization of center and periphery changed in a fundamental way beginning in 2015 that assured a better integration of

the AAA's five foundational commitments. Four new Centers for Advancing Accounting concentrated on affording better coordination between the central administration and staff and the regions, special sections, and individual members in the development of plans and policies pertaining to education, research, the public interest, and practice. In this way, the resources of the center, particularly those of the staff, could strengthen and provide greater continuity to the component units that earlier were compelled to operate independently with access to limited administrative resources.

The following chapters explain how the AAA became a more focused organization that pursued new strategies to respond to the emergent challenges of an economic, social, and technological environment experiencing great flux. As we shall see, its success largely came about because of the ability to extend its organizational capacities for confronting change by marshaling the knowledge, intellectual capacities, and volunteerism of a dedicated community of scholars and teachers.

<sup>1</sup>Zeff, Stephen A. 1966. *American Accounting Association: Its First Fifty Years, 1916-1966*. Evanston, IL: American Accounting Association; Flesher, Dale L. 1991. *The Third Quarter Century of the American Accounting Association, 1966-1991*. Sarasota, FL: American Accounting Association.

<sup>2</sup>Gordon, R. A., and J. E. Howell. 1959. *Higher Education for Business*. New York, NY: Columbia University Press; Pierson, F. C. 1959. *The Education of American Businessmen*. New York, NY: McGraw-Hill.

<sup>3</sup>The 13 section journals include *Accounting and the Public Interest*; *Auditing: A Journal of Practice & Theory*; *Behavioral Research in Accounting*; *Current Issues in Auditing*; *The Journal of the American Taxation Association*; *Journal of Emerging Technologies in Accounting*; *Journal of Governmental & Nonprofit Accounting*; *Journal of Information Systems*; *Journal of International Accounting Research*; *The ATA Journal of Legal Tax Research*; *Journal of Management Accounting Research*; *Journal of Forensic Accounting Research*; and *Journal of Financial Reporting*.

<sup>4</sup>Headcount per 1991-1992 Directory of the American Accounting Association and staff listing per AAA website, accessed 6/2/2016: <http://aaahq.org/About/Directories/Staff>

<sup>5</sup>Formed in 1974 and merged into the AAA four years later.

<sup>6</sup>Originally organized as the Artificial Intelligence/Emerging Technologies Section.



## CHAPTER 2: SUSTAINING THE MEMBER COMMUNITY: PEDAGOGICAL REFORM IN AN AGE OF CHANGE

### Introduction

A fundamental challenge that confronts all professional representative organizations is the need to form cohesive, inclusive, yet distinctive professional communities. Such action helps to define the boundaries of the community of qualified members. As its very existence signals members' claim to expertise in a particular area, the Association provides an important focus to address the many issues that concern members about the policies for ordering their profession. It provides leverage in interfacing with external groups whose actions may affect member interests. In these quests, relative size is an important factor. The greater the size, the greater the organizational leverage. The greater the size, the greater the scope and diversity of member skills and knowledge that an association may draw on to advance its programs. The greater the size, the greater the financial resources necessary to assure organizational sustainability.

Numerous factors help determine any association's ability to survive and thrive. The quality of its members and their commitment to associational activities can certainly determine success or failure, and in these aspects, the AAA has been well served. Another key element in developing a large cohesive community is its ability to establish a strong brand identity that reinforces in the public mind the underlying value proposition guiding the association and its membership. Both community and brand development impinge on professional function and social responsibility. The brand is the shorthand expression that signals adherence to a broad set of values designed to assure the application of accounting knowledge in the public interest. Brands may be identified in many ways such as through the use of symbols, designs, or even musical scores. In the case of the AAA, it is the implicit belief of the Association's role as Thought Leaders in Accounting. Although formally adopted only recently, the underlying notion symbolized by this succinct motto of organizational purpose has implicitly permeated the Association's many activities throughout the recent quarter century.<sup>1</sup>

The brand provides useful information to Association members and to the various elements they interact with in the broader socioeconomic environment. For members it signifies the bodies of knowledge, values, norms, and social roles that shape their professional lives. For an association, brand identity helps to provide public assurance about member competencies in maintaining control over an important dimension of societal activity. Ultimately, however, branding is a "credence good" whose value is a function of the degree of success that the members and their representative group

achieve in realizing fundamental associational objectives. As we shall see in this and later chapters, the credibility of claims to leadership and authority was enhanced through the voluntary efforts of the membership, often working in alliance with associations representing other sectors of accountancy's broad community.

Several strategies were crucial in the AAA's dual drive to maintain its brand and a strong membership community. One direction was to increase the scope of membership by adding to the existing predominant core of the research and teaching professoriate new participants including international scholars, non-tenure track and clinical faculty, high school accounting teachers, students interested in faculty careers, and professors specializing in other fields with ties to accounting. Another aspect involved the forging of sustained relationships both nationally and internationally with other academic and professional groups that shared an interest in advancing accounting research and teaching. At the same time that these objectives were pursued, the Association had to negotiate in providing balanced support for the varied interests of the membership.

The challenges of maintaining the brand and perpetuating the Association's programs played out against a background of mounting challenges to the traditional position of accounting in business education. The central issue affecting accounting's status was how its body of knowledge could be modified to accommodate the changes to the business and professional environment brought about by the forces of technology, globalization, finance, and government.

Community cohesion and growth became increasingly contingent on the need to define a more responsive body of knowledge for students preparing for careers in the information economy. The responses that eventually strengthened the community came, as we shall see in this chapter, in four stages. The first involved the early inklings of the need for change in the 1980s when the demand for accounting instruction was strong. The second relates to initiatives taken to maintain and grow the membership base during the 1990s in light of growing competition for outstanding students from rival specializations in business education. The last two stages in the 2000s witnessed the launching of a more strategic approach for linking the academic and practice communities in the quest to build a learned profession through more responsive teaching, research, and service.

## **Distant Thunder: Early Sensitivity to the Need for Accounting Education Reform**

The initial organizational response to the need for educational change in order to maintain brand credibility and Associational cohesiveness occurred during the 1980s, when accounting instruction had reached an apex. At that time there were about 20,000 educators teaching about 190,000 students

with about 60,000 graduates each year.<sup>2</sup> Although it was clear that conditions in the socioeconomic environment were changing, such developments had not yet significantly impacted academia. The traditional attractiveness of accounting education remained high. Many bright students were attracted to accounting because of the inherent intellectual challenge of the major and the promise of fulfilling post-graduate careers. Consequently, the demand for well-qualified instructors remained high. This was especially true with respect to the graduates of the many doctoral programs that had emerged since the Ford Foundation and the Carnegie Corporation had published their findings about business higher education.

Even at this time, however, there were intimations that challenges were coming that would impact both the profession and the education of new accountants. This proactive response to a changing environment provides insight into three distinguishing features of the AAA's leadership in educational affairs. The success of the efforts to respond to the challenge of curriculum revision was a function of the AAA's ability to draw on the voluntary service and commitment of many leading accounting educators. In addition, the process of change implementation also necessitated the formation of alliances with groups affected by the quality of education including practice units, professional bodies, government, and accrediting bodies. Finally, the initiatives taken to implement reform affirmed the AAA's strong and abiding institutional capacities for maintaining thought leadership in accounting matters.

An early reaction to the problems of curriculum relevance and focus came during the presidency of Doyle Z. Williams in 1984, when the AAA sponsored the formation of the Committee on the Future Structure, Content and Scope of Accounting Education chaired by Norton M. Bedford of the University of Illinois at Urbana-Champaign.<sup>3</sup> The committee's findings, known as the Bedford Report, included 28 wide-ranging recommendations. They favored broadening and amplifying the educational scope advanced in Robert Roy's and James MacNeill's *Horizons for a Profession* published by the American Institute of Certified Public Accountants (AICPA) nearly two decades earlier in 1967.<sup>4</sup> The report also provided useful input to state licensing boards that had been gradually adopting the 150-credit-hour educational prerequisite recommended by the AICPA's Beamer Committee in 1969.<sup>5</sup> The Bedford Committee envisioned intellectual enrichment through greater exposure to the humanities, social sciences, and natural sciences, as well as other business disciplines. Part of this involved enhancing an understanding of the ethical and historical context of accountancy. Moreover, because of accounting's traditional role in "information development and distribution," curriculum design should take greater cognizance of the implications of advancements in information technology in driving the rising knowledge economy. Curricula should also stress the development of analytical skills in problem solving rather than relying on rote learning and memorization. The report also called for the strengthening of instruction in research methodologies in doctoral programs.

The direction of curriculum reform was also affected by the formation of the National Commission on Fraudulent Financial Reporting chaired by James C. Treadway, Jr., executive vice president and general counsel of PaineWebber Incorporated and former SEC commissioner, beginning in 1987. The Commission was supported by a five-member Committee of Sponsoring Organizations (COSO) from the private sector including the American Accounting Association, the American Institute of Certified Public Accountants (AICPA), the Financial Executives Institute (FEI), the Institute of Internal Auditors (IIA), and the National Association of Accountants (now the Institute of Management Accountants, IMA). The Commission's program built on the recognition of the need for adequate internal controls in fraud prevention as emphasized earlier in the Foreign Corrupt Practices Act of 1977. The findings of the Commission had important implications for accounting education. It echoed the Bedford Committee report by focusing attention on the need for training in professional ethics. It also implicitly stressed the importance of auditing with its emphasis on internal design and testing. From an educational perspective, the challenge of establishing a firm foundation in auditing was made more complex by increasing dependence on electronic data processing modalities to record, classify, and disseminate accounting information.

In 1989, the issues raised by the Bedford and Treadway reports took on new importance to allied groups in practice and education. Along with the Big 8 accounting firms, the American Institute of Certified Public Accountants (AICPA), the National Association of State Boards of Accountancy (NASBA), and American Assembly of Collegiate Schools of Business (AACSB), the AAA helped to establish the Accounting Education Change Commission (AECC). The Commission, headed by Doyle Williams and consisting of 18 members drawn from academia and practice, sought to blend recommendations proposed by the Bedford Committee with those laid out in the Big 8's White Paper, *Perspectives on Education Capabilities for Success in the Accounting Profession* (1989).<sup>6</sup> This latter document noted the difficulties experienced by practice units in attracting high-caliber students well grounded in the analytical and social skills required for pursuing successful careers in professional accountancy. The Big 8 firms collectively pledged \$4 million to support a five-year program in which selected competing accounting departments and schools would develop innovative curricula consistent with the findings of the Bedford report and the White Paper.<sup>7</sup> The AECC's competition, which continued through 1996, required that the plans have measurable outcomes that could be generally disseminated and be transferable between schools. Although the AECC did not have the power to require the adoption of these proposals, they nevertheless were influential in shaping professional perspectives. Their research began appearing at a time when the AACSB was undertaking a revision of its accreditation standards, and thus found a ready audience. The new ideas also became the focus of many scholarly articles.

Although the changing business environment influenced research (which will be addressed in later chapters), the most visible impact was associated with pedagogy. This was partly due to the direct and immediate impact that teaching had on the application of accounting knowledge in practice. The pressure for reform intensified when practice units began to realize that the skills of their accounting staffs were insufficient to satisfy client service needs. The firms also became concerned when they saw, beginning in the 1990s, highly desirable graduates attracted to careers in consultancy and finance rather than accounting.

## **Maintaining the Brand and Community**

The challenges of maintaining brand and community cohesiveness related to the relevance of the traditional model of accounting education. This model had been in place for decades, but needed revision because of new skill sets demanded of careers in the information economy. The transformative impacts that developments in technology, globalization, and finance had on business education and the status of accounting have been well analyzed by W. Steve Albrecht and Robert J. Sack's (2000) study, *Accounting Education: Charting the Course through a Perilous Future*.<sup>8</sup> Accounting as a profession needed to meet the information requirements in a time of rapid technological change. New modes of electronic data processing and transmission significantly reduced the costs of information. Older constraints associated with time and space were diminished through automation. The speeding up of transaction processing reduced product life cycles and the competitive advantages of innovation. Technological advances led to the formation of new types of business and facilitated the outsourcing of back office functions within business enterprises. Globalization increased the scale, scope, and complexity of business measurement as U.S. firms increased their presence in overseas markets and foreign firms increasingly sought to serve the needs of the U.S. domestic economy. This strengthened pressures for worldwide standardization of financial accounting, as well as the need for better understanding of overseas business practices and cultures. The concentration of financial resources in giant fiduciaries increased the demand for more current sources of corporate information than were available in the traditional filings of the Securities and Exchange Commission. This need helped inspire the creation of the Electronic Data Gathering, Analysis, and Retrieval System (EDGAR) for SEC filings. It also encouraged the development of new specialized software such as XBRL to better standardize reporting formats. Both of these efforts benefited from the participation of accounting academics.

Meanwhile, the attractiveness of accounting degrees faced serious competition from other majors. Surveys communicated the perception among educators and practitioners that business consulting and entrepreneurship were rising specializations that afforded more promising career potentials. This growth of new employment outlets was also reflected by a shift in salary offers. Through



the 1990s, beginning salaries offered by financial institutions, consulting firms, and computer-related companies caught up with and surpassed those offered in both private and public accounting. In addition to the rising competition for good students in colleges and universities from finance and computer science, new majors geared to satisfy the skill requirements of the new economy such as business analysis and supply chain management began to emerge. A new value chain, to use Robert Elliott's term, was radically transforming the information economy. The lower ends of the salary hierarchy included the recording, summarizing, and manipulation of data about business transactions. The high end included the conversion of such knowledge into information to assist decision making. Significantly, the higher echelons of Elliott's value order required competencies beyond the range traditionally stressed in accounting education.<sup>9</sup>

These patterns of change did not bode well for the career opportunities of accounting educators. During the 1998–1999 academic year, the number of graduates receiving bachelor degrees in accounting fell to 47,600, a decline of about 12,000 (–20 percent) as compared to the levels a decade earlier. Equally as disturbing was the trend in overall accounting enrollments. In the three-year period 1995–1996 to 1998–1999, this population shrank 24,000 from 148,000, a sharp decline of about 12 percent from the 1980s' levels. The total number of accounting faculty declined from 20,301 in 1993 to 17,706 in 2004.<sup>10</sup>

From an Associational perspective, the patterns also had worrisome implications for maintaining sustainability and the assurances implicit in its brand of the relevance and adequacy of educational design. Declines in the educator population could be expected to lead to a future drop in AAA membership. A consequent decline in organizational revenues would increase the pressures for raising the cost of membership and reducing the scope of services. Thus it became important for the Association to stanch the outflow of educators by promoting new programs to facilitate the implementation of the insights of the Bedford, Treadway, and the Accounting Education Change Commissions.

AAA leadership thought that membership decline could be forestalled if the relevance of its programs was enhanced by increasing the number of special interest sections. This policy of addressing diverse bodies of knowledge through dedicated sections dated back to 1976.<sup>11</sup> Section growth helped to assure balanced support for varied interests. Sections became focal points for providing specialized instruction at Annual or Region meetings and centers for promoting research. Five such units emerged during the period 1991–2016. Concerns about the rapid expansion of information technology led to the creation of the Strategic and Emerging Technologies Section (originally Artificial Intelligence/Emerging Technologies) in 1991. That same year, the Teaching, Learning and Curriculum Section was formed to monitor—among other issues—the impact of technology and new forms of pedagogy on teaching. In 1993, a Financial Accounting and Reporting Section began, focused largely on questions raised about new standards promulgated by the

FASB and reporting requirements of the SEC. Ten years later, the Diversity Section was formed in response to broad changes in the social backgrounds of both the academic and professional community. In 2009, a Forensic Accounting Section was formed that reflected the growing interdependence in practice between attorneys and accountants.

This broadening of knowledge specialization contributed to community development and brand sustainability by making possible the more intensive utilization of the Annual Meeting and the conclaves of the regions and sections to address the challenges of the changing business and professional environment. This partially occurred through the expansion of the number of new workshops and symposia offering continuing professional education credit at the Annual Meeting. This approach afforded many advantages to the Association and its membership. Pre-meeting sessions benefited many members who were certified public accountants in jurisdictions that required the completion of 40 hours of classroom training annually (CPE credits) to maintain their licenses. Coincidentally, the AICPA had ceased offering educator discounts to their CPE courses in the early 1990s. By providing their own courses, the AAA was able to capture some new sources of revenue while providing a valuable service to its members.

The need for specialized training in emergent fields of knowledge also provided an opportunity for members from sections specializing in these areas to play a more active role in workshop activities. In the 1993 meeting, there were 32 pre-meeting workshops of which six related to the application of IT to either teaching or research. Similar patterns were also encouraged for the regional organizations that began to appoint liaisons to interface with the AAA's meeting staff. Later, the Association agreed to provide the regions with meeting planning and CPE tracking services free of charge.

The Executive Committee further fostered community development and brand enhancement beginning in 1993 by considering how to form new, effective linkages to the membership that would facilitate the development of member skills and training and also assist accounting departments in modifying their programs. Many alternatives were considered (including forming a special committee or temporarily engaging a senior faculty member) while also considering costs. Ultimately, after receiving a seed grant from Cities Service Company (which became Citgo Petroleum Corporation) and Steven Berlin, the decision was reached to create a staff director position for faculty and program development. In 1997, Dr. Tracey Sutherland was recruited to this position.<sup>12</sup>

By 1994, the growing scope of Associational activities provided a strong inducement for the formalization of a strategic planning process that, among other goals, recognized the importance of training and teaching as key elements in the development of the educator community. Under the existing arrangement, President Jerry J. Weygandt noted that the planning horizon had been about two years. A longer planning horizon would help

to smooth the transition due to the retirement of long-time AAA director Paul Gerhardt and the engagement of Craig Polhemus as his replacement. A longer-term approach also promised more effective and cost effective member development services, a crucial consideration in the light of the modest resource pool the Association commanded. Weygandt noted several Association strengths that future strategic planning could build on. These included its long history of leadership in academic accounting, the high quality of its membership, its tradition of volunteerism, its many publications, and its strong relationship with its stakeholders.

The resultant strategic framework had four major goals, among them the promotion of excellence in accounting instruction,<sup>13</sup> which would require the implementation of four strategies. The “first was to attract and develop qualified and diverse faculty.” The second involved taking steps to “facilitate the improvement, application and assessment of effective pedagogy, curriculum, instructional materials and technology.” Third, the Association would “promote and recognize outstanding innovation and improvements in pedagogy curriculum, instructional materials and technology.” Finally, the AAA would “foster the conduct and dissemination of research-related to accounting instruction.”<sup>14</sup> To inform the strategic planning processes, the AAA’s Member Service Committee undertook a mail survey of a random sample of 2,700 members to elicit views about the Association and how it might better serve member needs with respect to research, teaching, practice, and Associational management.<sup>15</sup>

Toward the end of the decade of the 1990s, the development of a cohesive community and brand sustainability involved not only the building of individual member skills, but also the implementation of sound practices by academic units. This required a means for assessing a department’s ability to compete in the education marketplace especially in light of rising competition from corporate university programs and for-profit instructional programs. This question became the central focus of the Changing Environment Committee chaired by Richard B. Lea that documented their findings in 1998, in *The Future Viability of AAA Members’ Programs*.<sup>16</sup> The committee recommended that the AAA undertake “proactive monitoring” of academic programs. This involved assessing the responsiveness of programs to constructive criticisms advanced since 1986. It also included assessment of the economics, enrollment, and best practices for competing programs.<sup>17</sup>

Most of the recommendations of the Changing Environment Committee pertained to the actions that member institutions should implement. The report promoted the view of education as a market involving competition between rival instructional entities competing to best satisfy the learning needs of consumers of educational services. Departments were encouraged to evaluate continuously the effectiveness of strategies and curricula design intended to counter potential market encroachment by competitors. The report also recommended investment in faculty skills and instructional capabilities and

the redefinition, if necessary, of incentives to achieve these goals. Finally, the Committee believed that these and other goals could be greatly facilitated by departments maintaining close, mutually supportive relationships with the professional and business entities that engaged their students.

In 2000, the Environmental Screening Committee, chaired by Joseph V. Carcello of The University of Tennessee, issued a report titled *The State of the Accounting and Business Environments and Effective Academic Response Thereto* to try to evaluate the degree to which the earlier recommendations of the Committee on Environmental Change had been implemented. This study elicited the opinion primarily of representatives of the Big 5 accounting firms in assessing the current state of collegiate preparation for careers in public practice. The study also identified the innovative approaches that were being followed in the organization of accounting education at seven major institutions of higher learning.<sup>18</sup>

The concerns of the practice units were broadly uniform. They continued to feel intense competition for the best students graduating from business schools, and indicated that intelligence (as measured by such standards as SAT scores) could outweigh the importance of a particular major. While reaffirming the importance of computer literacy, they identified the importance of new skills required by practices that were steadily becoming more global in scope, underlining the need for a stronger grounding in courses such as international economics and finance. This meant that wider foreign cultural understanding and proficiency in languages such as Chinese, Japanese, and Spanish were viewed as educational advantages. The Big 5 also believed that too many schools emphasized “rule based” instruction without stressing the analysis of accounting information as a means for gaining a better understanding of the economic factors driving client businesses and contributing to enterprise financial risk. Beyond technical knowledge, firm representatives believed that skills such as the ability to write effectively, assume leadership responsibility, work cooperatively, and speak effectively in extemporaneous situations were crucial to professional growth. Some also expressed concern that the educator community had not adequately taken advantage of the new 150-credit requirement—which was steadily gaining currency among state licensing boards—to prepare students for their professional careers.<sup>19</sup>

The report of the Environmental Screening Committee also identified the ways that collegiate training was beginning to change. Technology facilitated surmounting the constraints of time and space in educational design and enabled the life-long learning capacities of students and practitioners. The individual school assessments addressed in this report largely focused on the innovative ways that technology was being applied to make possible distance learning, the accommodation of mega classes, and asynchronous instruction.<sup>20</sup>

Although the progress achieved in sustaining both the organization and the brand through pedagogical innovation during the 1990s had been impressive,

there was still need for further improvement. The crisis in public practice that led to the promulgation of the Sarbanes-Oxley Act of 2002, as seen in the following section, provided strong incentives for both the further elaboration of curriculum, learning and teaching practices, and the development of new commitments with practice, regulatory, and government bodies to strengthen accounting education.

## **The New Century**

The beginning of the new century witnessed major changes in the nature of practice that had serious implications for the AAA's efforts to sustain its brand and community. Changes in the profession and its environment needed to be reflected in both the research and educational activities of AAA members. Concerns about auditor independence initially negatively impacted practitioner firms' commitment to consulting, replaced by a shift in emphasis toward new types of assurance services. New standards setting emerged that sought to create a system of reporting rules that would be utilized worldwide. An increase in major audit failures led to the promulgation of new laws that expanded the scope of authority of federal regulation over practice. This was followed by major disruptions in world financial markets that further called into question the effectiveness of business governance structures. Eventually, this led to a closer cooperation between the practitioner and educator communities, with governmental encouragement, to create a more comprehensive and integrative approach for assuring instructional excellence in accounting.

In 2000, leading CPA firms responded to critics claiming that consulting services tended to undermine practice independence. There were two aspects of this argument. First, the increasing proportion of firm revenue derived from consulting raised questions about whether such economic exposure might induce auditors not to challenge their clients' improper application of accounting. The second intimated that auditors' independence could be eroded when CPA firms provided services that were thought to be tantamount to participating in client company management.<sup>21</sup> That year, to remedy such criticisms, PricewaterhouseCoopers sold its consulting business to IBM, Arthur Andersen spun its consulting unit off as Andersen Consulting (now Accenture), Ernst & Young sold its practice to Capgemini, and KPMG's consulting unit was sold to BearingPoint, leaving Deloitte as the only big firm with a consulting arm.

Globalization took on additional prominence with the decision by the European Union in 2002 to adopt the reporting regime advanced by the International Accounting Standards Board within three years. Educators now had to become familiar with a new set of rules and its acceptability for SEC statement filing purposes. In addition, there was an open question as to whether IFRS and U.S. GAAP would eventually converge, thus creating a uniform set of standards worldwide.<sup>22</sup>

Practice reorientation among the larger firms did not negatively affect the Association's developmental mission or brand identity. The actions taken by the practice units to improve independence were viewed favorably by many as being in the public interest. At the same time, a new educational frontier was established related to the growth of assurance services involving the certification of client capabilities such as an internal accounting control or vital information transfers critical to decision processes. However, problems that had long plagued accounting education continued. Competition for the best students remained high. The need remained for better training in information technology, global business, and the other new additions to curricula brought on by the requirements of expanding information economy.

AAA members were not untouched by wider problems affecting the accounting profession. An increasing incidence of business failures during the early years of the 2000s contributed to a difficult environment. Many of the unseasoned or poorly conceived firms that had gone public during the frenzied years of the dot.com boom of the 1990s foundered, causing significant financial losses for both speculators and investors. Auditors of the failed firms were frequently criticized for providing inadequate oversight to the quality of the financials. Equally as worrisome were instances of fraud and accounting failures at several large, seemingly stable enterprises such as Adelphia Communications Corporation, Enron, Peregrine Systems, Inc., and WorldCom. Most shocking of all was the discontinuance of the practice of venerable CPA giant, Arthur Andersen & Co. as a result of criminal indictments handed down in the Enron case.

Public concerns about this record of failure and collapse motivated Congress to initiate legislation that extended federal regulatory authority over public accountancy. This new encroachment on professional prerogatives undermined the older notion of a self-regulating profession operating in the public interest. The Sarbanes-Oxley Act of 2002 mandated the creation of the Public Company Accounting Oversight Board (PCAOB) and it was given the authority to promulgate auditing standards, to conduct practice reviews, and to judge practitioner acceptability for public company examinations. The Board also prohibited public accounting firms from engaging in ten specific lines of service that inherently represented conflicts of interest with financial statement attestation.<sup>23</sup>

Starting in 2007, a major crisis disrupted the world's financial markets. The collapse of Bear Stearns & Company, Inc. and Lehman Brothers motivated an unprecedented intervention in the financial markets by both the Federal Reserve and the U.S. Treasury Department. New acronyms soon expanded finance's lexicon, such as TARP (Troubled Asset Relief Program) and QE (quantitative easing), which denoted innovative actions taken by the federal government to shore up the sagging financial markets and banking system. By 2010, federal oversight of the securities markets would be extensively

revised through the provisions of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

The educator community was not insulated from the severe blows to the reputations of practice units that had long served the public by diminishing information risk in financial reporting through audit service. Educators were connected to the oversight process through their control over the inculcation of professional knowledge and values in students choosing careers in accounting. The road back to a new normal would require the close cooperation between the practitioner and educator communities.

The ability of the educator community to address these challenges was complicated by the decline in the number of doctorates in accounting being minted annually. During the 1990s, about 140–150 Ph.Ds. were granted annually, on average. By the early 2000s, this number had declined to about 100. There was also the problem of growing retirement among experienced faculty, whose average age was about 57. These trends resulted in a deficit of about 500 doctorate-qualified instructors.<sup>24</sup>

Developmental activities would play an important role in securing the Association's brand, in sustaining the educator community, and in helping to restore public confidence in accountancy. Besides personal experience, one of the fastest ways to improve personal learning and practice performance was through the blending of well-designed instructional plans and effective teaching. This direction was reflected in the recruitment of Tracey Sutherland as the new executive director in 2002. Sutherland was well prepared for the new assignment based on her many years' experience in educational planning and administration and her five years of service as the AAA's director of development. One of the early achievements of the new developmental initiatives involved the creation of "Tool Kits," which provided multimedia resources for classroom teaching on various topics. The Tool Kits included workbooks, CD-ROMs, and video resources.

Technological training continued to represent an important area of development, especially for those members with limited grounding in this line of endeavor. One effective response for this educational need was the establishment of a one-week, collaborative information technology training program at Michigan State University under the leadership of Professor William McCarthy. The growing demand for IT instruction was further evinced by the fact that 13 of the 40 CPE programs offered before the beginning of the 2003 Annual Meeting related to the use of computer technology in business and accounting. The systems offerings were diverse. Among other topics, courses offered were XBRL programming (which the SEC and other federal agencies would soon require for financial reporting), distance learning, and continuous auditing. The significance of training in this field was such that it equaled the number offered for financial reporting and auditing.

Technology also facilitated the AAA's efforts to build its community. In 2006, the Association made available its journals electronically through its website. Three years later, during the presidency of Sue Haka, it introduced AAACommons, a specialized social media site. Leadership of this program came from Julie Smith David, Director of the Center for Advancing Business through Technology at Arizona State University, and D. Scott Showalter, a retired partner from KPMG then on the faculty of North Carolina State University. AAACommons provided electronic spaces for both individuals and groups to store their work relating to teaching and research and to share their ideas with the member community.

A major achievement in developmental activities for building a cohesive educator community and drawing into the Association many non-participating educators occurred during the presidency of Gary J. Previts in 2008. The launching of a new Conference on Teaching and Learning in Accounting (CTLA) chaired by Susan Crosson (Emory University) and Kevin Stocks (Brigham Young University) succeeded both in terms of attracting meeting attendees and new Association members. The new program provided a venue for both networking and the exploration of ideas, issues, and solutions relating to teaching. Participation in these sessions, which eventually provided 112 hours of CPE credit over a day and a half of classes, grew from 94 in 2008 to 244 in 2013. It also was a source of new membership. During this same time frame, from 30 to 50 participants each year decided to become members.<sup>25</sup> This pattern suggested that a significant number of Association members had been underserved in the past and that key to reversing this was the new opportunities to sharpen their knowledge and skills from programs that emphasize pedagogical practice and theory.

## Responding to Shifting Faculty Demographics

During the past two decades, the declining supply of new, terminally qualified faculty has greatly concerned accounting programs. Responding to the AACSB's prediction of a major shortfall in business faculty with Ph.D.s, AAA president William Felix appointed an *ad hoc* committee in April 2004 to assess the supply and demand for accounting Ph.D.s.<sup>26</sup> The committee, a joint effort with the Accounting Program Leaders Group (APLG), found an overall shortage in new accounting faculty; shortages in the audit and tax specialties were particularly acute. Across all specialties, the overall supply of new accounting faculty was projected to be only 49.9 percent of the number demanded for 2005–2008. Committee recommendations included (1) providing more information to attract prospective Ph.D. students via the use of an attractive, stimulating, and informative website; (2) increasing financial support to Ph.D. students; (3) reducing "costs" to Ph.D. students by decreasing program length, reducing teaching requirements, and providing travel and networking support; and (4) diversifying training across teaching specialties, particularly to address shortages in audit and tax faculties.



Following the findings of the *ad hoc* committee, the AAA engaged in three studies to provide more information about the state of the accounting academe.<sup>27</sup> David Leslie, Chancellor Professor of Education, The College of William & Mary, led these studies on the trends in tenure-eligible, non-tenure track, and two-year college faculty. During 1993–2004, the time period covered by the reports, accounting lost both tenure-eligible and non-tenure eligible positions; further, the proportion of non-tenure-eligible positions in accounting rose from 59 percent to 62 percent. Meanwhile, the total number of accounting faculty declined from 20,301 in 1993 to 17,706 in 2004. All types of institutions—research/doctoral, four-year, and two-year colleges experienced declines, with two-year colleges experiencing the steepest decline of 19 percent.<sup>28</sup> The reports indicated that accounting faculty members were likely to retire at a faster rate than they could be replaced and that producing 140 new Ph.D.s per year would replace only 28 percent of the anticipated 500 retirees per year.

Subsequent studies have shown that the “crisis level” shortfall of new Ph.D.s has continued.<sup>29</sup> Exacerbating the problem created by an inadequate pipeline was a steady increase in student enrollment, reversing the downward trend of the 1990s.<sup>30</sup> In 2011–2012, undergraduate accounting enrollments exceeded 240,000 (an increase of 6 percent from 2009–2010), with 61,334 B.S. accounting degrees and 20,843 master’s in accounting degrees conferred, record highs.<sup>31</sup> Many schools, especially smaller ones, increasingly faced challenges in maintaining AACSB ratios for academically qualified (AQ) faculty.

In addition to faculty shortage, the lack of faculty diversity became a concern. In 1994, the accounting firm KPMG established the PhD Project, with the mission of increasing diversity in corporate America by increasing diversity among business school faculty. Additional funding was initially provided by GMAC and AACSB; in due course, the PhD Project garnered support from several prominent corporations and over 200 academic institutions. The project has been successful in increasing the number of minority business professors in America.

The Accounting Doctoral Scholars (ADS) Program was launched in 2008 by the AICPA Foundation and the biggest accounting firms, who contributed \$17 million to address the growing shortage of academically qualified university accounting faculty. The program focused particularly on those with recent experience in audit and tax. When the program was created, over 43 percent of full-time accounting faculty members at U.S. colleges and universities were 55 or older.

## **Charting the New Pathways and Beyond**

Rising government concern about the nature and structure of the auditing profession during the global financial crisis of the mid 2000s had important

implications for the AAA and its future plans, particularly with respect to development and organizational cohesion. The Advisory Committee for the Auditing Profession, jointly chaired by former SEC chairman Arthur Levitt, Jr., and former SEC chief accountant Donald T. Nicolaisen, submitted a final report to Secretary of the Treasury Henry M. Paulson, Jr., in 2008 that included reports from three subcommittees: (1) firm structure and finance, (2) concentration and competition, and (3) human capital—the last being most germane to the educator profession.<sup>32</sup>

The subcommittee on human capital, chaired by AAA president Gary J. Previts of Case Western Reserve University, formulated extensive recommendations about five aspects of accounting education and practice.<sup>33</sup> The first related to the need for a greater representation of minority groups both in practice and teaching. This, the subcommittee felt, could be achieved through greater financial support for minority doctoral candidates, encouraging cross sabbaticals between faculty at historically black colleges and universities and practice units, business organizations, and governmental agencies, and by developing new ways to encourage the pursuit of careers in professional accounting among students in two-year community colleges, where minority students represented about a third of total registrations. The second recommendation pertained to the supply and experience of prospective future faculty. The subcommittee saw the opportunity for strengthening collegiate accounting by establishing closer connections between practice and teaching by attracting professionally qualified instructors, fostering school-profession cross sabbaticals, and through attracting candidates for careers in teaching and research by offering more competitive compensation arrangements. The third element related to the general problem of keeping pedagogical and certification processes relevant in light of the continuous and significant changes shaping contemporary business and government. Fourth, the subcommittee saw value in creating a central authority for collecting statistical data about trends in teaching and practice. Fifth, and most significantly, the subcommittee recommended the formation of a commission of higher accounting education to identify new pathways for enhancing the effectiveness and relevance of the full range of academic endeavor.

In 2010, following the recommendation of the Treasury Advisory Committee, the AAA joined with the AICPA to launch the Pathways Commission for Accounting Higher Education, or the Pathways Commission, to plan how best to implement the suggestions put forth by the Treasury's subcommittee on human capital. The leadership of the Pathways Commission's inaugural efforts included Bruce K. Behn, professor at The University of Tennessee and future AAA president, as chair. Representatives for the two sponsoring organizations were George W. Krull, Jr., Grant Thornton LLP (Retired); Gary J. Previts, Case Western University; Dennis (Denny) R. Reigle, AICPA and Arthur Andersen (Retired); and Tracey Sutherland, AAA.

Later in 2012, Mark Higgins of the University of Rhode Island and subsequently dean of the John Cook School of Business at Saint Louis University and William (Bill) Ezzell (Deloitte, Retired) became co-chairs of the next phase of the Commission, and Randy Fletchall (EY, Retired) became a sponsor representative. The initial Commission membership also included Leslie A. Murphy, president and CEO of Murphy Consulting, Judy Rayburn, professor at the University of Minnesota and AAA past president, Melvin T. Stith, professor at Syracuse University, and Jerry R. Strawser, professor at Texas A&M University.<sup>34</sup> During the first 18 months of the Commission's existence, the leadership group, assisted by dozens of volunteers organized in "supply chains," drafted its influential report titled *Charting a National Strategy for the Next Generation of Accountants*.<sup>35</sup>

Although broadly consistent with the Treasury's final report, *Charting a National Strategy* did differ with respect to its conceptualization of the challenges facing practice and education. This was most evident in Chapter 2, entitled "Value Proposition for a Broadly Defined Accounting Profession." Unlike the Treasury Advisory Committee report, the Pathways Commission broadly defined the accounting community and did not limit its initiatives to the audit profession. Pathways planned to raise a big tent that encompassed a global accounting community whose members served in education, business, diversified practice, and government. Under the Pathways' strategy, all future planning should be informed by a guiding vision known as the "Value Proposition," which defined accounting's role in society. Central to this perception was the understanding that professional groups such as accountants operated within the constraints of social contracts that sought to protect the public interest through the application of their specialized knowledge. Successful protection of the polity helped legitimize a profession's claim to authority over its particular body of learning. Society generally deferred to respected expert groups allowing a wide scope of autonomy in ordering professional matters. Any significant breakdown in the fulfillment of a profession's responsibilities would lead not only to loss of prestige, but also to the possible intervention by outside forces such as government to restore stability. The traditional tools for assuring professional excellence were competency and probity. The Pathways commissioners recognized that the achievement of these basic goals was made more challenging by the high degree of flux brought about by globalization, technology, business innovation, and regulation.<sup>36</sup> At the same time as the AAA was reaching out to the educator community, leaders also realized that there was a larger faculty trend looming on the horizon.

The Pathways Commission's first phase included representatives from 21 colleges and universities; one high school; and 27 businesses, firms, and organizations. Its members brought 639 years of practice experience and 585 years of education experience to the project. Along with co-sponsors AAA and AICPA, the broad accounting community was represented in the Pathways

Commission Supply Chains, including the Financial Executives International, state CPA societies, the Institute of Management Accountants, the National Association of Black Accountants, Beta Alpha Psi, the AACSB, accounting firms, corporations, NASBA, the Federation of Schools of Accountancy, the Association of Government Accountants, public and private schools, and the Association for Latinos in Finance and Accounting.

The Pathways Commission confronted the difficulties of providing guidance in a constantly changing socioeconomic environment by stressing the importance of process and continuity in achieving sustainability. In the past, many excellent prescriptions for reform became vitiated by a lack of follow through. What was lacking was a means for monitoring results and for updating goals with the onset of new conditions. The Pathways Commission planned to surmount this problem of inadequate time horizons by establishing permanence to the process of professional oversight; discussion of this point formed the seventh (and final) recommendation of their report.

The Pathways Commission modified and added objectives to the outline put forth in the Treasury's human capital subcommittee report. The final report listed seven overall objectives, many with sub-objectives. Two of the Pathway Commission's recommendations related to the creation of stronger ties between the practitioner and academic communities. The first recommendation sought to draw education closer to practice through the integration of more instructors with significant professional experience (termed "professionally oriented faculty"). The resulting cross-fertilization of perspectives would also encourage research endeavors more directly germane to the immediate needs of practice. Similarly, familiarity would encourage practice units to draw on academic research findings with relevance to the resolution of contemporary engagement problems.<sup>37</sup> Recommendation 2 addressed the question of how future instructional needs might be satisfied through the establishment of more flexible doctoral or terminal degree preparation. It also questioned whether the demand for qualified faculty could be satisfied by nontraditional U.S. educational sources or from candidates receiving degrees from foreign institutions with AACSB accreditation.<sup>38</sup>

Two more of the Pathways' recommendations related to enhancing the importance of teaching, pedagogical methods, and faculty development. Recommendation 3 militated for the reform of accounting education so that teaching is "respected and rewarded as a critical component in achieving each institution's mission."<sup>39</sup> Recommendation 4 called for the development of new curriculum models that could be easily shared and could be used to develop faculty instructional capabilities. Special task forces were formed in this latter case (1) to define Accounting's Common Body of Knowledge (ACBOK), (2) to identify "signature pedagogies" effective in imparting accounting knowledge, and (3) to monitor technologies useful either for promoting learning in accounting or for application in business or practice.<sup>40</sup> In 2015, the AAA began to award the J. Michael and Mary Anne Cook Prize recognizing an individual

who has demonstrated the attributes of a superior teacher. Three \$25,000 awards could be granted each year for teaching excellence at the graduate, undergraduate, and two-year college levels.<sup>41</sup>

Recommendation 5 pertained to attracting an excellent and diverse body of students to accounting. Three dimensions were identified: diversifying the accounting student body, enhancing the overall perception of accounting, and improving the first course in accounting. The diversity goal was determined to be so important as to require an entirely separate study devoted to it; beyond this, the Pathways Commission did not generate specific recommendations on diversity. The Commission's work was complicated in some ways by the earlier commitment of resources for this purpose. For example, KPMG had, through its "PhD Project," funded the costs of doctoral education for minority candidates since the 1990s. At the same time, the AAA's formation of a section to address the challenges confronting "Two-Year Colleges" had implications for the profession's diversity because about a third of their total enrollments came from minority candidates. As far as enhancing the attractiveness of accounting as a career, the task force had several suggestions, some of which dealt with raising the level of awareness of accounting at the high school level. The Commission recommended the creation of an advanced placement course in high school, which would receive AP credit through College Board testing. Efforts were also made to increase public awareness of the career potential of accounting at the college level. Finally, initiatives were undertaken to determine the content of a redesigned first course in accounting based on feedback from business executives, practitioners, and academicians.<sup>42</sup>

Recommendation 6 reflected the awareness that the formulation of good policy required access to good data. Again echoing the Treasury subcommittee's report, this recommendation called for the accumulation of statistics and details about many factors affecting the status of accounting practitioners and educators. Much of this effort was to be implemented in alliance with the National Center for Higher Education Management Systems and Bentley University's Center for Marketing Technology. This initiative sought information about trends for both graduate and undergraduate programs in terms of enrollments and incomes. It contemplated the creation of a census that would list departmental teaching and research capacities and the identification of program leaders on both the collegiate and secondary school levels. These efforts to build up a body of statistics about aspects of professional and academic endeavor had the ultimate goal to eventually inform planning processes from enhanced abilities to forecast future developments.<sup>43</sup>

The Commission's final recommendation contemplated the creation of capacities for the smooth and continuous integration of new thoughts and ideas that would both strengthen and sustain educational institutions.

In 2012, after the development of the recommendations, both the AAA and AICPA agreed to continue their joint support of the Commission for

another three years until 2015.<sup>44</sup> During this period, five reports were issued in response to Pathways recommendations. The first two related to the question of recruiting instructors from the ranks of seasoned practitioners: *An Examination of Non-traditional Doctoral Education* and *How Integrating Professionally Oriented Faculty Enhances an Institution's Mission*.<sup>45</sup> This helped to persuade the administrations of 22 colleges and universities to adopt the Commission-recommended principles relating to the recruitment and integration of professionally oriented faculty. A third report based on Recommendation 3 in *Proposal for a National Center for Accounting Education Excellence* found expression in 2015 in an administrative reorganization at the AAA that led to the formation of one of the four planned centers to advance teaching, research, the public interest, and practice: The Center for Advancing Accounting Education.<sup>46</sup> The last two reports issued in 2015 pertained to incentivizing teaching excellence and defining improved curricula. *A Survey of Support for Teaching, Recognition of High-Quality Teaching* and *The Use of Teaching Portfolios in Accounting Programs* provided information about how colleges and universities sought to reward instructional excellence and identified new topics for future research.<sup>47</sup> Due to the great scope of the topic, *In Pursuit of Accounting's Curricula of the Future* narrowed its focus to consider undergraduate education. Using *Bloom's Taxonomy*, the task force developed measurable learning objectives for a curriculum involving core competencies identified by many global accounting education organizations. It also perceived a need for curricula to blend content, technology, and pedagogy. In addition, the report endorsed the "Pathways Vision Model for Accounting," which emphasized the importance of critical thinking, judgment making, and the assessment of decision consequences.<sup>48</sup>

In 2015, however, several factors contributed to the decision to discontinue the Commission. First, many of the recommendations were effectively being addressed by other professional and educational groups whose findings could be shared with the membership. The Pathways Commission work would thus represent a costly duplication of effort. Second, the strengths of each of the sponsoring groups provided different opportunities for leverage of key projects. The AICPA toward the end of the Commission's tenure, for example, was well-positioned to promote advanced placement testing for accounting by The College Board; an effort the Pathways Commission had been developing for some time building on the work of Dan Dienes, professor at Kansas State University. At the same time, the AAA was focusing on the development of the Center for Advancing Accounting Education as part of its Council and Board strategy to create centers for advancing research, education, practice, and the public interest. Third, the coordination of the diligent work effort of 75 task force groups dedicated to the development of solutions to inherently complex questions also proved challenging. These latter efforts would be supported by the new AAA Center for Advancing Accounting Education, directed by Susan Crosson. The focus of future research achievement with respect to the Pathways Commission would center in special websites known

as PathwaysInspired.org and PathwaysCommission.org. In effect, the Pathways Commission served as a transitional body that helped develop and direct the next stage in the evolution of accounting higher education.

## Conclusion

The AAA's experience in maintaining organizational cohesiveness through the expansion of developmental and instructional activities revealed several factors that have shaped the enterprise's evolution. The fundamental challenge was the need to advance programs that proved effective in satisfying accountancy's value proposition, that is, its commitments to apply its knowledge to protect the public interest, while at the same time helping to advance members' professional development. The AAA recognized that the accounting profession was accorded special status because it was perceived as providing a public service. Implicit in this pledge to society are guarantees with respect to right action. On the most general level these involve the establishment of pedagogical initiatives that help in the attainment of competency in practice and the adherence to ethical imperatives in using the profession's expertise to serve the public. Excellence in these endeavors provides a strong justification for the AAA and its members to claim a position of authority over accounting's higher educational matters.

The experience of the last quarter century also reveals the close interdependency existing between the AAA and allied professional bodies in the pursuit of their organizational goals. Practitioners, regulators, and educators have staked out different dimensions of the general effort to integrate accounting understanding as a means for promoting order in a socioeconomic environment of great scale, scope, and complexity. Accounting classification and analysis helps the mind's eye to perceive patterns within the seeming chaos of ongoing events. The success or failure of accounting institutions in pursuit of its social achievements affects public perceptions of the field's major governing organizations. Thus, it is advantageous for these entities to closely coordinate their actions in addressing periodic crises that affect their mutual interests.

The high degree of flux that characterized accounting and the environments in which it operated also provided strong incentives for the definition of formal planning processes. This had three aspects. First, it involved the creation of new Associational capacities to extend the planning beyond the 12- to 18-month horizon that had predominated in the past. More formal strategizing sharpened perspectives about the Association's purposes and objectives and extended the time forecast of future projects. Second, planning had to be continuous and include follow up practices to assure proper implementation. Because of an accelerating pace of change, there was a need for more intensive monitoring of factors that could impinge on accounting education. Third, planning seemed most effective when it involved the coordination of closely allied groups. This helped to surmount the disadvantages associated with organizational fragmentation. The leverage

in public forums of accountancy's many constituencies was greatest when it spoke with a unified voice. The effectiveness of accountancy was greatest when its constituencies marshaled together their human, organizational, and financial resources.

A growing interdependency on other fields of knowledge also affected developmental and educational efforts during the most recent quarter century. Progress in information technology had a major effect on accounting practice and education. Law, economics, and management also impinged on accountancy through the introduction of new types of business contracts and organizations. International business grew in significance with the globalization of the business, education, and practice. These departures from earlier patterns created pressures for widening the scope of education. They also contributed to the diversification of educational specializations that led to a rise in the number of sections within the AAA. These groups were vital in helping direct the ways that the emerging knowledge niches would shape the future of accounting education.

The achievements of the most recent quarter century also testify to the criticality of member volunteerism in advancing Associational programs. Such involvement was deeply ingrained in the organization's culture. The AAA served as a focus for concentrating the considerable talents of a global membership in the improvement of teaching and the enhancement of educator pedagogical abilities.

The quarter century also witnessed an expansion of the traditional boundaries of the educator community. This partially came about from the recognition of the problems associated with stagnation rather than membership growth. New efforts were made to increase the ranks by attracting practitioners, students, two-year instructors, and adjunct faculty. Efforts also extended to the secondary school level through plans to introduce advanced collegiate placement course for accounting.

Finally, these years also saw a renaissance in the advancement of teaching and the professional development of faculty. In part, this was the product of the extensive change brought about by technology, globalization, and business transacting. An older generation of instructors needed upgraded skill sets. Faculty development, moreover, was especially important to businesses and practices that were deeply concerned about how well prepared the accounting graduates they engaged were to meet contemporary challenges. In addition, the enhancement of the quality of pedagogical instruction attracted new members to the Association, particularly from schools that emphasized teaching.

As we shall see in the following chapter, a parallel line of development also affected the AAA's long-term commitment to accounting research. Many of the same factors that impacted teaching also shaped the development of scholarly agendas designed to increase the bounds of knowledge.



<sup>1</sup>The discussion of associational “brand” is addressed in Chapter 3.

<sup>2</sup>W. Steve Albrecht and Robert J. Sack. 2000. *Accounting Education: Charting the Course through a Perilous Future*. Accounting Education Series Vol. 16: 19–21. Sarasota, FL: AAA.

<sup>3</sup>American Accounting Association Committee on the Future Structure Content and Scope of Accounting Education. 1986. “Future of accounting education: Preparing for the expanding profession.” *Issues in Accounting Education* (Spring): 168–195.

<sup>4</sup>Robert H. Roy and James H. MacNeill. 1967. *The Common Body of Knowledge for Certified Public Accountants: Horizons for a Profession*. New York, NY: American Institute of Certified Public Accountants.

<sup>5</sup>American Institute of Certified Public Accountants Committee on Education and Experience Requirements (The Beamer Committee). 1969. *Report of the Committee on Education and Education Requirements for CPAs*. New York, NY: American Institute of Certified Public Accountants; The Committee’s chair was Elmer G. Beamer, a partner in Deloitte, Haskins & Sells’s Cleveland office; See also, Martin Emanuel Persson, Vaughan S. Radcliffe, and Mitchell Stein. 2015. *Elmer G. Beamer and the American Institute of Certified Public Accountants: The Pursuit of a Cognitive Standard for the Accounting Profession*. Social Science Research Network, SSRN-id2653061.

<sup>6</sup>*Perspectives on Education: Capabilities for Success in the Accounting Profession*. 1989. New York, NY: Arthur Andersen & Co., Arthur Young & Co., Coopers & Lybrand, Deloitte, Haskins & Sells, Ernst & Whinney, Peat Marwick Main & Co., Price Waterhouse and Touche Ross.

<sup>7</sup>Gary L. Sundem. 1999. *The Accounting Education Change Commission: Its History and Impact*. Sarasota, FL: American Accounting Association.

<sup>8</sup>W. Steve Albrecht and Robert J. Sack. 2000. *Accounting Education: Charting the Course through a Perilous Future*. Sarasota, FL: American Accounting Association.

<sup>9</sup>Robert K. Elliott. 1992. The third wave breaks on the shores of accounting. *Accounting Horizons*, 6 (June): 61–85.

<sup>10</sup>David W. Leslie. 2008. *Accounting Faculty in U.S. Colleges and Universities: Status and Trends, 1993–2004*. 10–11. Sarasota, FL: American Accounting Association; W. Steve Albrecht and Robert J. Sack. 2000. *Accounting Education: Charting the Course through a Perilous Future*. 19–21. Sarasota, FL: American Accounting Association; David W. Leslie. 2009. *Trends in Non-Tenure-Eligible Accounting Faculty, 1993–2004*. 11. Sarasota, FL: American Accounting Association.

<sup>11</sup>The pioneering sections through 1990 included Administrators of Accounting Programs (1976), Auditing (1976), Community/Junior Colleges (1976), International Accounting (1976), Management Advisory Services (1976), Public Sector (now Government and Non-Profit, 1976), American Taxation Association (1978), Public Interest (1979), Accounting, Behavior and Organizations (1981), Management Accounting (1982), and Gender Issues (1990).

<sup>12</sup>Steve Berlin and Citgo also sponsored the Steve Berlin/CITGO annual grants of \$10,000 each to support accounting research that fosters academic understanding of the contemporary external reporting and governance challenges faced by preparers.

<sup>13</sup>The other goals included excellence in accounting research, contribute to excellence in accounting practice, and effective and efficient association management. See Jerry J. Weygandt. 1994. Strategic planning. *Accounting Education News* (November): 1–5.

<sup>14</sup>Jerry J. Weygandt. 1994. Strategic planning. *Accounting Education News* (November): 5.

<sup>15</sup>Donald L. Madden, chair, Richard E. Baker, Paul L. Gerhardt, Jacqueline B. Sanders, Joseph J. Schultz, Jr., Larry P. Scott, Gary H. Siegel, Ray Sommerfeld, and James E. Sorensen. 1996. “American Accounting Association Membership Services Committee Report. 1994–1995.” *Accounting Horizons* 10 (2): 185–190.

- <sup>16</sup>American Accounting Association. 1998. Report of the Changing Environment Committee. *The Future Viability of Accounting Education*. Sarasota, FL: American Accounting Association.
- <sup>17</sup>The benchmarking program ended in 2002.
- <sup>18</sup>American Accounting Association. 2000. Report of the Environmental Screening Committee. *The State of the Accounting and Business Environments and Effective Academic Responses Thereto*. Sarasota, FL: American Accounting Association; Membership in the committee also included James W. Barge (Time Warner Inc.), Dana Hermanson (Kennesaw State University), Larry P. Scott (PricewaterhouseCoopers), David N. Ricchiute (University of Notre Dame), and Carl P. Zeithaml (University of Virginia).
- <sup>19</sup>Ibid.
- <sup>20</sup>Ibid.
- <sup>21</sup>Stephen A. Zeff. 2003. How the U.S. accounting profession got where it is today. Part II. *Accounting Horizons* 17 (4): 267–286.
- <sup>22</sup>For background to the early development of IFRS, see Kees Camfferman and Stephen A. Zeff. 2007. *Financial Reporting and Global Financial Markets: A History of the International Accounting Standards Committee, 1973–2000*. New York, NY and London, U.K.: Oxford University Press.
- <sup>23</sup>For an analysis of developments leading to the formation of the PCAOB, see S.A. Zeff. 2003. How the U.S. accounting profession got where it is today: Part I. *Accounting Horizons* 17 (3): 189–205; and Stephen A. Zeff. 2003. How the U.S. accounting profession got where it is today. Part II. *Accounting Horizons* 17 (4): 267–286; See also, Douglas R. Carmichael. 2014. Reflections on the establishment of the PCAOB and its audit standard-setting role. *Accounting Horizons* 28 (4): 901–915.
- <sup>24</sup>David W. Leslie. 2007. *Accounting Faculty in U.S. Colleges and Universities: Status and Trends, 1993–2004*. (December 3): 8 and 15–20. Washington, DC: Advisory Committee on the Auditing Profession, Department of the Treasury.
- <sup>25</sup>AAA. 2013. *Annual Meeting: Taking a Longer View*. PowerPoint presentation, Board of Director’s meeting, Atlanta, GA, November.
- <sup>26</sup>S. J. Kachelmeier, S. A. Madeo, D. Plumlee, J. H. Pratt, and G. Krull. 2005. *Supply and Demand for Accounting Ph.D.s*. Sarasota, FL: American Accounting Association; Key portions of this report can be found in D. Plumlee, Steven J. Kachelmeier, Silvia A. Madeo, Jamie H. Pratt, and George Krull. 2006. Assessing the shortage of accounting faculty. *Issues in Accounting Education* 21 (2): 113–125.
- <sup>27</sup>See D. W. Leslie. 2008. *Accounting Faculty in U.S. Colleges and Universities: Status and Trends, 1993–2004*. Sarasota, FL: American Accounting Association; D. W. Leslie. 2009. *Trends in Non-Tenure-Eligible Accounting Faculty, 1993–2004*. Sarasota, FL: American Accounting Association; D. W. Leslie. 2010. *Accounting in Community Colleges: Who Teaches, Who Studies?* Sarasota, FL: American Accounting Association.
- <sup>28</sup>These data are from the National Center for Education Statistics’ Data Analysis System for the National Survey of Postsecondary Faculty.
- <sup>29</sup>See also T. Fogarty and A. Holder. 2012. Exploring accounting doctoral program decline: Variation and the search for antecedents. *Issues in Accounting Education* 27 (2): 373–397; A. Brink, R. Glasscock, and B. Wier. 2012. The current state of accounting Ph.D. programs in the United States. *Issues in Accounting Education* 27 (4): 917–942.
- <sup>30</sup>Studies documenting the increase in accounting graduates include: D. W. Leslie. 2008. *Accounting Faculty in U.S. Colleges and Universities: Status and Trends, 1993–2004*. Sarasota, FL: American Accounting Association. Available at: <http://www.treasury.gov/about/organizational-structure/offices/Documents/Leslie%20Testimony%2012-03-07>.

pdf; C. Baysden. 2013. Demand for accounting grades reaches all-time high. *Journal of Accountancy* (September): 30–32.

<sup>31</sup>D. Plumlee and P. Reckers. 2013. Lessons not learned: Why is there still a crisis-level shortage of accounting Ph.D.s? *Accounting Horizons* 28 (2): 313–330.

<sup>32</sup>U.S. Department of the Treasury. 2008. *Final Report of the Advisory Committee on the Auditing Profession to U.S. Department of the Treasury*. October 6. Washington, DC: U.S. Department of the Treasury.

<sup>33</sup>Gary J. Previts would continue to play an active role in public oversight matters through his later membership on the GAO's Accountability Advisory Council and the PCAOB's Advisory Council.

<sup>34</sup>The Commission also later recruited Susan Crosson, Emory University; Ellen Glazerman, Ernst & Young Foundation; Sanjay Gupta, Michigan State University; Dana Hermanson, Kennesaw State University; William Holder, University of Southern California; Gail Hoover King, Purdue University, Calumet; Mark Peecher, University of Illinois; Terry Shevlin, University of California, Irvine; D. Scott Showalter, North Carolina State University; Mikel Tiller, University of Indiana; Jan, Williams, The University of Tennessee; and Jim Young, Northern Illinois University.

<sup>35</sup>William H. Black. 2012. The activities of the Pathway Commission and the historical context for changes in American education. *Issues in Accounting Education* 27 (3): 601–625; and The Pathways Commission. 2012. *Charting a National Strategy for the Next Generation of Accountants*. Sarasota, FL: American Accounting Association and the American Institute of Certified Public Accountants.

<sup>36</sup>*Ibid.*, Chapter 2 passim.

<sup>37</sup>*Ibid.*, 27–31 and 49–57.

<sup>38</sup>*Ibid.*, 31–33 and 58–62. Some academic observers have noted that the lack of doctorally qualified faculty cannot be addressed without including the research universities responsible for such education—and their incentives—in the discussion, a limitation of The Pathways Commission.

<sup>39</sup>*Ibid.*, 33–36 and 63–67.

<sup>40</sup>*Ibid.*, 36–38 and 67–81.

<sup>41</sup>*Accounting Education News*. 2015. The J. Michael and Mary Anne Cook Prize. *Accounting Education News* (Summer): 4.

<sup>42</sup>The Pathways Commission. 2012. *Charting a National Strategy for the Next Generation of Accountants*, 39–41 and 81–91. Sarasota, FL: American Accounting Association and the American Institute of Certified Public Accountants.

<sup>43</sup>*Ibid.*, 42–45 and 91–100. For subsequent progress, see The Pathways Commission. 2013. *Implementing Recommendations for the Future of Accounting Education: The First Year Update*. Sarasota, FL: American Accounting Association and American Institute of Certified Public Accountants; and The Pathways Commission. 2014. *Implementing the Recommendation of the Pathways Commission: Year Two*. Sarasota, FL: American Accounting Association and American Institute of Certified Public Accountants.

<sup>44</sup>Paul Bonner. 2012. *Pathways Commission Releases Final Report; Three-Year Implementation Begins*. Available at: <http://www.journalofaccountancy.com/news/2012/jul/20126163.html>

<sup>45</sup>The Pathways Commission. 2014. *An Examination of Non-Traditional Doctoral Education*. Sarasota, FL: American Accounting Association and American Institute of Certified Public Accountants. The task force included Carol Bishop (Columbia State University), Doug Boyle (University of Scranton), Todd DeZoort (The University of Alabama) Dana Hermanson (chair, Kennesaw State University), Juliane Iannarelli (AACSB International),

and Diveshi Sharma (Kennesaw State University). See also The Pathways Commission. 2014. *How Integrating Professionally Oriented Faculty Enhances an Institution's Mission*. Sarasota, FL: American Accounting Association and American Institute of Certified Public Accountants.

- <sup>46</sup>See The Pathways Commission. 2014. *Proposal for a National Center for Accounting Education Excellence*. Sarasota, FL: American Accounting Association and American Institute of Certified Public Accountants. Its task force included Bill Holder (University of Southern California) and Jan Williams (The University of Tennessee) as co-chairs, as well as Del DeVries (Belmont University), Tim Eaton (Miami University), Sue Haka (The University of Tennessee), Tim Rupert (Northeastern University) and Mary Stone (The University of Alabama). See also *Accounting Education News*. 2015. Building our second century; and The centers design. *Accounting Education News* (Winter): 10.
- <sup>47</sup>The Pathways Commission. 2015. *A Survey of Support for Teaching, Recognition of High-Quality Teaching, and the Use of Teaching Portfolios in Accounting Programs*. Sarasota, FL: American Accounting Association and American Institute of Certified Public Accountants. The task force co-chairs for this report were William H. Holder (University of Southern California) and Jan R. Williams (The University of Tennessee) and its membership included Del DeVries (Belmont University), Timothy Eaton (Miami University), Sue Haka (The University of Tennessee), Timothy Rupert (Northeastern University), and Mary Stone (The University of Alabama).
- <sup>48</sup>The Pathways Commission. 2015. *In Pursuit of Accounting's Curricula for the Future*. Sarasota, FL: American Accounting Association and American Institute of Certified Public Accountants. The task force chairs were Guido Geertz (University of Delaware), Cathleen Burns (CALSCO and University of Colorado), and Susan K. Wolcott (WolcottLynch Associates). The task force's members included Bob Allen (The University of Utah), Faye Borthick (Georgia State University), Jamie Chang (San Diego State University), Ingrid Fischer (University at Albany-SUNY), Allan Graham (American University of Sharjah), Barbara Hopkins (Northern Virginia Community College), Katheryn Jervis (University of Rhode Island), George Krull (Grant Thornton, retired), Barbara Lamberton (University of Hartford), Sherry Mills (New Mexico State University), Bridget Muehlmann (Babson College), Lisa Nichols (Deloitte, LLP), Tracie Nobles (Austin Community College), Susan Pierce (AICPA), James Powell (KPMG), Robyn Raschke (University of Nevada, Las Vegas), Jane Rubin (Educational Strategies Co.), Mark Schneider (Johnson & Johnson), Julie Smith David (American Accounting Association), Brian Sommer (VitalAnalysis), Monte Swain (Brigham Young University), Melanie Thompson (Texas Lutheran University), Suzanne Viele (Johnson & Johnson), and Tim West (Northern Illinois University). See also Pete and Carolyn Wilson. 2004. The decision model of accounting. *Accounting Education News* (Winter): 3; and Cathleen Burns, Susan Crosson, Gail Hoover King, and Sherry Mills. 2014. Update from the Pedagogy Task Force of the Pathways Commission. *Accounting Education News* (Summer): 6.



# CHAPTER 3: RESEARCH AND THE EXPANDING THOUGHT HORIZONS OF ACCOUNTING

## Introduction

Research, the second pillar supporting the AAA's edifice of excellence, has been central to its mission of "Thought Leaders in Accounting" because it shapes the bodies of knowledge that define the profession's purpose and boundaries of understanding. It is an intellectually challenging pursuit that may lead to the discovery of new paradigms about the nature and potentialities of the accounting phenomenon. Research may crystalize new ways of thinking that extend the horizons of learning through new theories, methodologies, and applications. It helps address the changing information requirements brought about by developments in regulation, globalism, and technology. Accounting's tractability, derived from its highly quantitative and abstract nature, also increases its utility in comprehending complex socioeconomic dynamics. In these and other ways accounting research can serve as a powerful means for confronting uncertainty and, thus, reducing risk perceptions.

Research is also important because it evinces accounting's claim of being a learned profession. Like law and medicine, accounting is a form of expert work that involves the application of arcane knowledge whose horizons shift and widen through formal inquiry. The creation of a firm foundation for research, however, was not automatic and took decades to achieve. College and university instruction in accounting began to displace apprenticeship and proprietary bookkeeping academies at the close of the 19th century. The new venues for accounting training centered either in emergent business schools such as the University of Pennsylvania's Wharton School (1881), New York University's College of Commerce, Finance and Accounts (1900), and the Harvard Business School (1908), or as special majors in Economics degree programs. The first accounting doctorate was awarded by The University of Chicago in 1922. Since then, the field's intellectual richness has been conditioned by the development of new understanding through rigorous inquiry.

The AAA has helped maintain cohesion within the educator community by raising a broad tent that encompasses a growing number of research areas. By encouraging the discovery of innovative ideas, explanatory theories, applications, and methodologies in many aspects of accounting, the Association has maintained a high reputation for thought leadership. Such achievements were facilitated by fostering the establishment of special knowledge sections and journals and by sponsoring conclaves for discussing scholarly findings.

This chapter evaluates the different perspectives and circumstances that have shaped accounting research. It begins with a brief discussion of its

normative origins that date back over a century. It then considers the AAA's role in supporting the empirical revolution that radically transformed research, beginning in the 1960s. The subsequent section describes the Association's pivotal position in widening knowledge horizons by accommodating the diversification of research during the 1970s and 1980s. The penultimate section surveys actions taken during the 1990s when the Association confronted major change in the technological and global influences on accounting. The chapter concludes with an analysis of initiatives that helped draw practice and education closer together and that was also concerned with forming new linkages with the arts and sciences in the 2000s.

## **The Normative Origins of Accounting Research**

Accounting became increasingly important in American society beginning in the third quarter of the 19th century as it provided information useful for stabilizing a society experiencing great social flux because of the combined influences of rapid industrialization, urbanization, and immigration. To the minds of many reformers of this era, measurement of the factors driving social change was the first step in the exercise of control. Accounting was useful in measuring properties such as size, direction of change, and rate of change. When linked to economic analysis, accounting could standardize measurement practices. The normalization of measurement practices helped to assure the transparency necessary to properly inform socioeconomic decision processes. Organizations like the American Municipal League promoted standardized municipal accounting to avoid the types of misallocations that occurred during the regime of Boss Tweed in New York City in the 1870s. A strong political coalition of shippers and investors supported the promulgation of uniform accounting forms and methods through state and federal regulatory agencies to gain control over the powerful natural monopolies that emerged in the railroad and utility industries.

The AAA's involvement in this evolution came at a time when investors were increasingly committing their capital to common stocks. Although the AAA has been a major venue for all areas of accounting since its inception, the predominance of studies have related to financial accounting and this percentage has steadily grown over time. This emphasis derives in part from the formation of a second organization in 1919, the National Association of Cost Accountants (now the Institute of Management Accountants), to address questions of theory and practice in that allied field. After World War I, many early accounting educators pursued financial accounting research that addressed unmet information needs of the rising markets for equity capital. Stock evaluation required substantially more information about business enterprises than bonds, which had earlier been the major source of investor capital. Bond contracts embedded information about term and rate; they also provided investors with strong property rights to reduce risk through the hypothecation of valuable collateral. The riskiness of bonds also seemed low when issued

by the powerful, capital-intensive leviathans that dominated the railroads, telecommunications, and electrical power industries. Common stock assessment, on the other hand, required more information about enterprise operations and the cost elements that determined the net earnings residual available to fund dividends or future growth.

New information problems encouraged the establishment of new lines of normative scholarship, that is, research into how economic events should be captured in financial accounting. This was partially reflected in the advocacy for greater activism to reduce investing risk through accounting standardization and greater reporting transparency championed by such academic reformers as William Z. Ripley at Harvard University, among others.<sup>1</sup> Problems associated with the uneven distribution of the firm knowledge between owners and their agents had been recognized in economic studies since Adam Smith's time. These issues surfaced again during the 1930s as commentators such as Adolf Berle and Gardiner C. Means explained the growing need for new institutions and sources of information to assure effective corporate monitoring in an era when public exposure to the securities markets rapidly increased.<sup>2</sup>

A second need involved the postulation of new accounting theory to better accommodate the reporting requirements of the nascent enterprises of great scale, scope, and complexity that were dominating the national economy. This was achieved through a new paradigm known as "entity theory" put forth by A.C. Littleton of the University of Illinois and William A. Paton of the University of Michigan. For the burgeoning accounting community, the new model was superior to the older and more simplistic proprietary theory, which was more suited to small businesses with its primary emphasis on the relationship between assets, liabilities, and equity. The entity theory was superior in reflecting the operations of giant businesses through its emphasis on an operating statement that provided richer detail about revenues, expenses, and other determinants of net income. This model had great relevance to the American Institute of Accountants (AIA), which, with the concurrence of the Securities and Exchange Commission (SEC), undertook the challenge of formally promulgating generally accepted accounting principles. The AAA contributed in important ways to the discussion of Accounting Research Bulletins issued by the AIA's Committee on Accounting Procedure, on which both Paton and Littleton served, through the issuance of the publication in 1936 of its document entitled, "A Tentative Statement of Accounting Principles Affecting Corporate Reports." This was followed in 1940 by the Association's publication of Paton and Littleton's influential *An Introduction to Corporate Accounting Standards*.<sup>3</sup>

Research continued to play a vital role after the focus of standard setting shifted first to the Accounting Principles Board (APB, 1959–1973) and then to the Financial Accounting Standards Board (FASB, 1973–present).<sup>4</sup> As documented in earlier histories of the AAA, the APB engaged leading educators to prepare Accounting Research Studies that examined the



underlying theoretical issues pertaining to forthcoming topics on its standards agenda. Although research became a staff function at the FASB, background analyses of proposed standards routinely reviewed the findings of relevant research studies. The AAA provided research inputs into policy formulation along with practitioner, preparer, and investor involvement through other organizations: the AICPA, the Financial Analysts Federation, the Financial Executives Institute, the National Association of Accountants, and the Securities Industry Association. Educator involvement continued through board membership including the FASB's second vice chairman Robert T. Sprouse of Stanford University, followed by board member Robert Swieringa of Cornell University, Gerhard G. Mueller, formerly of University of Washington, and later Katherine Schipper, followed by current academic member Thomas J. Linsmeier. This academic influence was also reflected in the FASB's 1978 decision to launch an ambitious conceptual framework project to define financial accounting's objectives and qualitative characteristics. Like accounting education and research, accounting regulation also sought to establish a scientific foundation for debate and decisions. The connection between regulators and the academy was further strengthened by the creation of the academic accounting fellowship in the Office of the Chief Accountant at the Securities and Exchange Commission (SEC) beginning in 1979.<sup>5</sup>

## **The Empirical Revolution in Accounting Research**

During August 1968, when many militated at the Democratic Convention at Chicago's Amphitheater for political change, another quiet intellectual upheaval was taking place across town at The University of Chicago, which radically transformed accounting research. William H. Beaver, and Raymond Ball and Philip Brown, in their classic articles, revolutionized accounting research by pioneering the adoption of the statistical methods of positive economics championed by Milton Friedman and others at the university.<sup>6</sup> From that point on, accounting research became closely attuned to the approaches followed in financial economics. The impact of this transition was great because it occurred at a time when doctoral programs in the field were expanding rapidly.

The transition also responded to criticisms found in separate 1959 studies by the Ford Foundation and Carnegie Corporation about the weaknesses in business education and research. As noted previously, these reports decried business education as being too descriptive and lacking a well-defined theoretical underpinning.<sup>7</sup> The new empiricism redefined accounting research's domain, assumptions, and methodologies. The main axis shifted from a normative alignment, focusing on how economic events should be accounted for, to one that was positive, that is, dealing with the ways accounting matters interacted with economic events, contracts, and institutions. Leading universities responded by seeking to make scholarship

more scientific through greater use of quantitative methods, particularly analytical models, econometrics, and probability theory.

Advances in financial theory, access to new databases, and the proliferation of new journals also expanded opportunities for accounting inquiry. Finance scholars began propounding important new theories that accounting empiricists could amplify: Merton Miller and Franco Modigliani pondered the question of optimal capital structures; Eugene Fama addressed the relationship between information and market efficiency; William Sharpe provided a framework for capital asset pricing; Fischer Black and Myron Scholes published their model for pricing options; and Michael Jensen and Thomas Meckling assessed agency risks in financial contracting. The shift to empirical research was strengthened by the availability of new data sources during the 1960s such as the CRSP tape from the Center for Research in Security Pricing at The University of Chicago (funded by Merrill Lynch) and the Compustat tape from the Standard & Poor's Corporation. The new empiricism found outlet in prestigious academic journals, both well established and new: the AAA's *The Accounting Review* (1926); The University of Chicago's *Journal of Accounting Research* (1963); the University of Rochester's *Journal of Accounting & Economics* (1979); the Canadian Academic Accounting Association's *Contemporary Accounting Research* (1984); and the Ross Institute of New York University's *Journal of Accounting, Auditing & Finance* (1977).

The rise of the new positivism in accounting combined with the advances in understanding achieved by financial economists to establish new ways of thinking that informed a powerful expansion of the financial sector, beginning the last quarter of the 20th century. A steadily growing corpus of work helped to reduce risk by providing a better understanding of the role of accounting information in the broader economic context. The major research achievements were best summarized by Robert S. Kaplan of Harvard University:

Much of this scholarship has focused on how information and markets interact, including the information content of accounting numbers, the role of accounting accruals versus cash flows, voluntary and involuntary managerial disclosures, efficiency and anomalies in markets, and the impact of accounting choices made by managers. Some scholarship has given us insights in how financial analysts do their work and their influence on markets.<sup>8</sup>

These contributions have been especially useful to standard setters by indicating the likely capital market reaction to particular reporting reforms.

The growing prestige of this highly useful line of inquiry was soon reflected through its rising methodological dominance in doctoral programs and the thematic content of leading journals. The importance of the new empiricism influenced journal and author rankings, editorial boards that serve as research gatekeepers, tenure and promotion processes, and research recognition and awards. It also contributed positively to the quest to establish accounting as a learned profession.

In spite of its enormous success, the positive accounting paradigm did not encompass all of accounting's potentialities. There remained broad potential for research diversification. Because of its high degree of quantitative abstraction, accounting is a general-purpose technology that is adaptable to meet the analytical requirements in a wide array of socioeconomic settings and for the application of models and methods developed in other social sciences. Moreover, understanding accounting phenomena can be enhanced by expanding research methodologies including behavioral accounting experimentation, historical analyses, qualitative research like field studies and surveys, interdisciplinary linkages, and social and critical perspectives. There is also broad diversity in subject matter including such issues as information technology, tax, auditing, governmental and not-for-profit accounting, forensic accounting, and international accounting. Additionally, the institutional context addresses the many nuances of the social and cultural values that affect accountancy broadly defined.

Unfortunately, the new empiricism revolutionizing accounting research contributed to an inadvertent schism from practice by employing methodologies and addressing questions that seemed remote and unfamiliar to practitioners. This differed from the patterns experienced in medicine and law where a strong linkage exists between the focus of research and the problems of practice.

## **Diversification of Research and the Connections to Practice**

Although the new empiricism contributed to the AAA's image as a thought leader and enhanced accountancy's general claim of being a learned profession, it had a crowding-out effect on the Association's major publication *The Accounting Review (TAR)*, which subsequently created pressure for the establishment of new scholarly venues. The strong linkage to financial economics was reflected in the increase in the proportion of financial accounting papers published by *TAR* from 40 to 80 percent during the period 1960–2000; the rate for empirical, archival research reached 65 percent during 2008–2010.<sup>9</sup> These trends situated a significant part of the accounting research effort close to the information issues of high importance to the strongly growing U.S. financial sector.

There were, however, unexpected adverse consequences related to this financial economic research focus, which prompted the AAA to broaden the scope of its research commitment. One of the benefits of Association membership was the inclusion of a subscription to *The Accounting Review*. But during the 1970s, the reorientation of the journal's focus did not satisfy the needs of the many academics who pursued different research agendas or the many practitioner members who found its content far removed from their professional concerns. This contributed to a reduction in membership among

pragmatic-minded practitioners who found it difficult to relate to unfamiliar statistical methodologies that were transforming financial accounting research. This was reflected in a decline in the membership base from about 12,000 in the 1970s to about 9,000 in the early 2000s.<sup>10</sup>

The AAA responded to these worrisome trends by launching new sections and journals appealing to both practitioners and educators interested in research in emerging niches. Sectional journals were generally approved after the presentation of realistic budgets indicating that incremental subscription revenues would cover operating expenses. The financial viability of these efforts also depended on the uncompensated volunteerism of editorial boards, providing more members the opportunity to participate in the Association.

Research diversification further evinced the AAA's claim of being the thought leader in accounting by extending the range of accounting investigations. In part, this represented a response to changes in the business environment from technology and globalization. It also reflected a growing maturity in outlook within the academic community about connections tying accounting research to other social and behavioral disciplines and even, ultimately, of its connectedness to the realms of biology and neuroscience. The accommodation of these trends through the establishment of new journals helped maintain relevance within a scholarly community whose members had increasingly diverse intellectual interests. These journals also created new synergies between research and teaching. The findings of new fields of scholarly endeavor frequently enriched pedagogy by identifying new ideas that made courses and curriculum content more relevant to the needs of practice and the business world.

During the 1970s and 1980s, the AAA began developing new publishing outlets both to accommodate accounting's growing intellectual diversity and to address practitioner interest. *The Journal of the American Taxation Association* became part of the Association's list when the American Taxation Association became a section in 1979. The launching in 1981 of *Auditing: A Journal of Practice & Theory* drew the AAA closer to practice during a period when new questions were being raised about auditor responsibilities through new laws like the *Foreign Corrupt Practices Act* (1977) and the findings of the AICPA's Commission on Auditors' Responsibilities. *Issues in Accounting Education* (1983) sought to address questions related both to pedagogical theory and practice. Later, in 1986, the mounting importance of information technology on virtually every dimension of practice encouraged the introduction of the *Journal of Information Systems*. Here, as well as in *TAR*, William McCarthy of Michigan State University advanced AIS research through his development of REA (Research, Events, Agents) modeling, Daniel O'Leary of the University of Southern California helped to pioneer the development of expert systems, and Miklos Vasarhelyi of Rutgers, The State University of New Jersey trail blazed continuous auditing techniques and theory. The launching of *Accounting Horizons* (1987) attracted support from practitioners by providing a forum to address contemporary issues in accounting.

Other journal launches sought to tie accounting more closely to research developments in other social sciences. The 1989 initiation of *Behavioral Research in Accounting* provided an outlet for the growing body of accounting scholars to explore connections between their discipline and research in psychology, sociology, and other social sciences. This approach had been earlier pioneered in Britain through *Accounting, Organizations and Society*, founded by Anthony Hopwood in 1975. Later in 1988, another outside publication, *Accounting, Auditing & Accountability Journal*, founded by Lee Parker and James Guthrie, also provided an international venue that was open to a broad range of methodologies for exploring accounting’s sociological and cultural roles.

The 1980s closed with the launching of the *Journal of Management Accounting Research* (1989), which represented the culmination of a three-decade drive led by Robert N. Anthony of Harvard Business School, Charles T. Horngren of Stanford University, Gordon Shillinglaw of Columbia University, and others to more closely integrate cost and performance information with statistics, psychology, business management, and decision sciences. It also reflected a growing concern, as evinced in the “activity based costing” work of H. Thomas Johnson and Robert Kaplan, about the need to break free from traditional financial accounting conventions related to overhead allocations in order to develop more relevant product cost analysis.

Research was at the core of the AAA’s Annual, Region, and Section Meeting agendas. The research scope of the Annual Meeting was very broad because it encompassed concurrent session opportunities and discussion panels in each of the national organization’s sections. The sessions would increase in proportion to the growth in the number of special sections. At the regional level, a similar pattern gradually developed. As at the Annual Meetings, Region Meetings grouped sessions by themes (e.g., financial accounting, accounting history, behavioral accounting). The inclusion of specialized section topics at both the national and regional level tended to defuse any rivalry that might have had emerged between Sections and Regions for member participation and support. In addition to the Annual and Region Meetings, the Sections further extended the range of venues for research discussion by organizing midyear conclaves.

Recognition of research achievement was furthered through the AAA’s distribution of special awards, important to members as a means for identifying excellence in research endeavor. The Wildman Award, begun in 1979 in association with the Big 8 firm Deloitte, was dedicated to innovative research that affected practice. The Notable Contributions to Accounting Literature Award, co-sponsored by the AICPA beginning in 1980, was established to recognize merit relating to research in accounting theory, practice, or instruction. These joined the AAA Manuscript Contest, which since 1966 had sought to encourage research among young faculty by granting up to three awards annually based on subject matter and depth of analysis. The

Seminal Contributions to Accounting Literature Award, first given in 1986, was an occasional award granted “to recognize works that have stood the test of time and have contributed in a fundamental way to later research.”<sup>11</sup> In addition to these Association-wide awards, virtually all of the specialized sections sponsored similar forms of research recognition within their fields.

The AAA also sponsored several conferences whose themes, in effect, responded to earlier criticisms by the Ford and Carnegie Foundations of accounting education. These meetings generally combined both research and teaching objectives. The oldest was the Trueblood Seminars, started by Deloitte & Touche LLP in 1966. Co-sponsored with AAA beginning in 1975, this conclave was most useful to educators interested in research relating to practice because of its emphasis on analyzing how accounting and auditing standards are applied in attestation engagements. Nineteen seventy-one saw the first doctoral consortium, still continuing with sponsorship from J. Michael Cook and the Deloitte Foundation, dedicated to “stimulating participating doctoral students to pursue research in significant subject areas.”<sup>12</sup> In 1983, the AAA launched its New Faculty Consortium, sponsored initially by Arthur Andersen, now by Ernst & Young, to introduce recent faculty receiving doctoral degrees to leading experienced teachers and researchers. That same year, a Doctoral Programs Conference provided a forum for discussion of how advanced training was being structured at various universities. In 1989 The Seminar on Professionalism and Ethics was launched; years later, it was refocused on the problems of research in this field. In 1990 a Senior Faculty Consortium sought to orient older professors who had not been exposed in their preparation to all of the new approaches revolutionizing teaching and research.

## **Into the Current Era: 1990–2001**

The 1990s was a period of consolidation. The diversification drives of the previous two decades leveled off and members concentrated on developing the new bodies of knowledge that the expansion of venues had made possible. Diversification, however, was not without its challenges. In 1994, President Andrew D. Bailey, Jr. noted that the new methods encountered resistance in some of the niche journals. Proponents of new points of view complained that some journals were too narrowly based intellectually. Although new avenues of scholarly expression had been opened up, some claimed that overly conservative editorial cliques were insufficiently receptive to new ideas and methodologies. Such issues would be gradually resolved as editorial boards gained experience and developed more responsive policies with the passage of time.

The 1990s also saw economic tightening brought about by shrinking membership. The Association registered small but nevertheless disturbing losses in both 1990–1991 and 1991–1992 fiscal years. Such losses could potentially limit the initiatives that the AAA could support; nevertheless,

new symposia and conclaves began that were dedicated to the exploration of mutually beneficial research questions between the AAA and allied professional groups. Besides enhancing their images as thought leaders in their fields, these actions attracted membership as universities increasingly placed heavy emphasis on scholarly achievement in faculty assessment.

Domestic outreach initiatives during this decade concentrated on financial accounting. In 1990, during the presidency of Alvin A. Arens of Michigan State University, the AAA organized, in association with the Financial Executives Institute (FEI), the National Association of Accountants, and the Academy of Accounting Historians, the Corporate Accounting Policy Seminar. This conclave brought educators in direct contact with corporate financial executives to discuss current reporting problems that could benefit from new research. Another success was the launching of the AAA/FASB Financial Reporting Research Conference in 1991 during the presidency of Arthur R. Wyatt, sponsored by the Big 6 accounting firms. The conclave's objective was for researchers to receive feedback from standard setters and practitioners on pressing contemporary issues. Two years later, President Gary Sundem identified litigation risk as a subject of great relevance in financial oversight that had been overlooked by most accounting studies. The success of this conference also encouraged the formation of the Financial Accounting and Reporting Section under the leadership of past president Jerry Weygandt in 1993.

The Association also relied on external conclaves as a way to better serve an international membership, which by the early 1990s accounted for nearly a quarter of the Association's total. Many had received their doctoral training in U.S. universities. The Association began emphasizing the international character of accounting research by a series of non-U.S.-based conferences, cosponsored by local accounting associations in host countries: Amsterdam in 1989, Zurich in 1991, and Taipei in 1993. In 1993, the International Accounting Research Conference was initiated in conjunction with the KPMG Peat Marwick Foundation. It responded to the need for a better understanding of the international business environment in which both practice units and their clients increasingly operated. This meeting was wide ranging, soliciting papers dealing with accounting, auditing, and consulting. Additionally, during the 1990s through 2002, the AAA funded a Distinguished International Lecturers Series, which brought non-U.S.-based professors to various schools in the U.S. Beyond journal sponsorship, many specialized sections further helped to extend the horizons of understanding through their sponsorship of research conferences and the establishment of working paper series.

Because it had both the potential and incentive for building a broader and more diverse membership base, the AAA was receptive to initiatives of proponents of new research paradigms. One such example was the 1992 workshop on alternative research methodologies conducted at the Annual Meeting by Ed Arrington of Louisiana State University and Keith

Hoskins of The University of Warwick. The seminar was intended to provide researchers trained “with an emphasis on marginal economics and finance” new frameworks and methodologies from the social sciences that could be fruitfully applied to gain insights into complex accounting issues. The workshop included five key areas:

Hermeneutics, the study of texts or messages, is used in areas such as literary criticism, marketing and media analysis. Critical theory, including the work of Adorno Marcuse, and Habermas has been applied to the study of culture, organizational theory, and law. Post-structuralism, particularly the work of Foucault, is currently used in history, linguistics, and education. Historical materialism explores the historical and social nature of economic and political structures [as does] Institutional Theory, particularly Dewey and the U.S. pragmatists who have influenced law, history and public policy.<sup>13</sup>

This initiative also helped to win broader acceptance within the U.S. for the more qualitative brand of research that had evolved primarily in Europe to evaluate accounting’s role in socioeconomic change. In 2001, the Association’s Public Interest Section responded by launching its journal, *Accounting for the Public Interest*.

## **Into the Current Era: 2002–2016**

The early 21st century witnessed major changes affecting the AAA’s claim to thought leadership in accounting through shaping its research endeavor. Governance of public accounting changed radically with the passage of the Sarbanes-Oxley of Act 2002, which responded to public demands for reform after failures of many start-up enterprises organized during the so-called “dot.com” era and the collapse of major entities such as Enron and WorldCom. A new federal agency, the Public Company Accounting Oversight Board (PCAOB), was charged with responsibility for promulgating auditing standards and monitoring the quality of practices of federally registered accounting firms. At about the same time, the European Union agreed to accept the rules promulgated by the London-based International Accounting Standards Board (IASB). Later, beginning in 2007, the U.S. again experienced financial crises that required unprecedented levels of governmental intervention to restore stability.

AAA membership responded to these changes in two ways. They sought to make research more responsive to the specific problems that contributed to crises, as well as regulatory initiatives following the crises. They also continued to exploit the potentialities for extending thought leadership by identifying new frontiers of knowledge that widened the scope of professional application or developed new intellectual linkages connecting to the natural and social sciences.

The first focus of change during the new century involved the international



standardization of accounting. Heightened interest in this question emerged when the AAA's Financial Accounting Standards Committee, chaired by Katherine Schipper, then of Duke University, responded in 2000 to an SEC request for research findings that would help the agency decide when to accept international accounting standards without reconciliation to U.S. GAAP. The increasing importance of questions related to global reporting encouraged the formation of the AAA's *Journal of International Accounting Research* (2002). The timing was propitious because in 2002, the European Union decided to adopt the International Financial Reporting Standards (IFRS) effective 2005. Later in 2002, the FASB and the IASB became parties to "The Norwalk Agreement," which defined common objectives in the convergence of U.S. GAAP and the IASB's International Financial Reporting Standards (IFRS). In 2002, the AAA further strengthened its commitment to global scholarship by co-sponsoring a meeting with the International Association for Accounting Education & Research in Hong Kong and, in 2003, a symposium in Shanghai with the *Asia-Pacific Journal of Accounting & Economics*.

In spite of these favorable developments in the international sphere, leaders such as 2001–2002 President Joel Demski of the University of Florida pointed to the need for discovery of new thought horizons in accounting. He shared the concern of many educators about the significance of declining enrollments for doctoral studies in accounting. He was also deeply concerned that the slow and incremental progress in contemporary accounting research might portend intellectual stultification. Demski also believed that there was a danger of intellectual "tribalism" fostering a lack of flexibility in outlook and methodology. A tendency toward research isomorphism might frustrate the emergence of new thinking that could reinvigorate the field.<sup>14</sup> Demski called for a search for new paradigms that could enhance the utility and prestige of accounting scholarship; his call was reflected in the unifying theme of the 2002 Annual Meeting, "Reinvigorating Accounting Scholarship."

## **Research and the Strengthening of Practice**

There were two broad responses to President Demski's call for action. The first looked at aligning research more closely to the needs of practice. In light of the changes brought about by SOX, President G. Peter Wilson, in 2002, advocated the view that research, particularly as it informed institutions of governmental and professional oversight, should function as a key element in the restoration of public trust in accounting as a mechanism to maintain order in the financial markets.<sup>15</sup> Two years later, President Jane F. Mutchler advanced the view that educators had the research skills to successfully develop new solutions to practice problems.<sup>16</sup> Consistent with this perspective was the launching of a second auditing journal, *Current Issues in Auditing*, in 2007. In addition, steps were taken during her presidency to strengthen the research capacities of young scholars. In 2005 the Annual Meeting introduced a "New Scholar" Concurrent Session that aimed to assist authors in improving

promising research papers through short meetings with seasoned researchers who provided constructive criticism.

The debate over research was informed by the work of two AAA subcommittees. The first, the Intellectual Property Subcommittee, organized during the presidency of Shyam Sunder and chaired by Andrew D. Bailey, Jr., sponsored two initiatives.<sup>17</sup> As discussed more fully in a later chapter, the subcommittee demonstrated the financial potential of research by developing, in cooperation with data aggregators, a new income stream for the Association through the capitalization of its investment in knowledge embedded in its scholarly publishing. Additionally, the subcommittee planned the establishment of the AAACommons, an electronic social networking and collaborating platform enabling members to communicate their ideas about research and teaching. AAACommons enabled members to share thoughts and ideas on research and teaching through discussion boards, as well as personal “hives” or network groups. Subsequently, in June 2008, during the presidency of Gary Previts, a contract was signed with Hive Live to support the AAA’s platform. The implementation benefited from the involvement of Julie Smith David, Director of the Center for Advancing Business through Information Technology at Arizona State University, and D. Scott Showalter of North Carolina State University, who was also a retired KPMG partner. By the close of 2009, the AAACommons had attracted many active users and readers.

The second body, the Research Impact Task Force, chaired by Stephen Moehrle of the University of Missouri–St. Louis, conducted an extensive review of the relevancy of accounting scholarship to the problems of practice beginning in 2008.<sup>18</sup> This effort was broadly consistent with the goals of the U.S. Treasury’s Advisory Committee on the Auditing Profession, which recommended closer cooperation between educators and practitioners. In April 2009, the Task Force issued its report entitled “The Impact of Academic Accounting Research on Professional Practice.” Although the task force divided the body of knowledge into three categories—concepts, critical thinking, and applications—the analysis was limited to the lattermost grouping. The survey conducted by Moehrle and his colleagues uncovered a large body of articles that were germane to practice. Many of the topics addressed in the journals that emphasized financial accounting—valuation, financial statement analysis, incentive compensation, and earnings management—were potentially useful for accountants in public practice and industry. The practical applicability of these insights was even greater for the studies published in the niche sectional journals dealing with taxes, auditing, and technology.<sup>19</sup>

In 2009, President Sue Haka identified pressing practice problems whose resolution could benefit from high-quality research.<sup>20</sup> She encouraged the membership to exhibit thought leadership by addressing “tipping points” that were affecting the status of accounting. (The term was attributable to futurist Malcolm Gladwell, who contended that historically the cause of major

social flux often derived from circumstances that initially did not seem very significant.) Haka's list of issues primarily related to financial accounting. The first involved the expansion of IFRS globally and whether it would be a regime that would eventually converge with U.S. standard setting. The second related to executive compensation and whether the exercise of options should be treated as an expense or remain an adjustment of capital. The third dealt with the implications of the SEC's emphasis on determining fair values for balance sheet items over the matching of revenues and expenses. Some worried that such a focus would lead to a general displacement of the traditional system based on the application of general principles to one structured around specific rules in accounting standardization. This latter question also created debate as to whether auditors' reports should certify in terms of "true and fair" or, alternatively, "in conformity with." Haka also noted that the academic community had as yet not contributed much to the debate about the implications of the proposal for adopting XBRL protocols in corporate filings with the SEC. During President Haka's tenure, efforts were made to increase opportunities for members to present their ideas at the national meeting. The 2009 Annual Meeting included broadened opportunities for research exposure and feedback through the initiation of "Paper Dialogue Sessions," which allowed scholars ten minutes to summarize their work and an additional ten-minute commentary from the floor.

The range of research useful for practice was further amplified by Robert S. Kaplan of Harvard University in his AAA Presidential Lecture given at the 2010 Annual Meeting. In Kaplan's view, the major contractual innovations that revolutionized global financial markets provide two significant opportunities for fruitful scholarly inquiry. The first related to risk measurement and management where accountants' expertise in addressing problems related to valuing—measuring, disclosing, and certifying financial items—provided opportunities for extending understanding that could be highly germane to practice. Foremost in this category would be research directed toward developing a better understanding of risk, with respect to such arcane business matters as pensions or credit default swaps. The second set of research challenges related to fair value measurement of assets and liabilities. Here, research could identify new ways for resolving recurring practice problems such as the valuation of risky debt contracts or the proper valuation of executive compensation arrangements.<sup>21</sup> The issues raised by Kaplan were particularly relevant following the financial crisis of 2008–2009, which was widely believed to have been exacerbated by the use of credit default swaps. The crisis also brought to the forefront problems involved in applying fair value accounting for financial assets and liabilities.

In 2012, The Pathways Commission in its report *Charting a National Strategy for the Next Generation of Accountants* further amplified the goal of encouraging research that was more germane to the challenges encountered in practice.<sup>22</sup> As noted in Chapter 2, the first of the Pathways' seven recommendations involved

the development of a learned profession through “the purposeful integration of accounting research, education and practice for students, accounting practitioners and educators.” The Commission noted, however, that there was a gap that separated academic research from practice concerns, a condition not evident in other learned professions. The Commission believed that there was a need for more clinical research. By 2014, the task force for implementing this goal had embarked on an effort in cooperation with several AAA sections to provide summaries of academic research for distribution to major professional groups such as the AICPA, the FEI, the IMA, and the IIA. In addition, a pilot study was undertaken through the AAA’s Publications Committee to identify research topics of interest to practitioners and to identify new avenues for channeling research to a broader professional audience.

In addition to the advocacy of new pathways for study, the growing sensitivity to practice concerns was reflected in the formation of new sections and journals. In 2003, a second tax journal, the *The ATA Journal of Legal Tax Research*, was launched and differentiated by providing a venue for scholars employing legal research methodologies. In 2004, the *Journal of Emerging Technologies in Accounting* was launched by the Strategic Emerging Technologies Section. In 2007, the Auditing Section introduced a second journal, *Current Issues in Auditing*. The Government and Nonprofit Section rounded out the new sectional linkages to practice in the 2000s with its *Journal of Governmental & Nonprofit Accounting* in 2012. In 2009, the AAA authorized the formation of Forensic Accounting Section, whose members were interested in exploring the connections between accounting and investigative practice. In 2016, the section launched a new publication, the *Journal of Forensic Accounting Research*, which was dedicated to the promotion of “excellence in the research, teaching, and practice” in this emerging field of expertise.

## Research and New Frontiers of Knowledge

A second response to the calls for research revitalization focused on opening new frontiers of knowledge bordering the existing domains of understanding. The 2006 Annual Meeting, organized by President Judy Rayburn of the University of Minnesota, featured the path-breaking work of three scholars who, applying differing methodological approaches, sought to synthesize a deeper understanding of the pervasive needs that accounting helps to satisfy for humanity. They explained how valuable new perspectives about accounting could derive from combining research in neuroscience, history, and psychology. Kevin McCabe of George Mason University discussed how accounting conceptualization was influenced by brain function and humankind’s common neurological inheritance. Sudipta Basu of Temple University and Gregory Waymire of Emory University shared findings about the archaeological evidence of the primitive origins of accounting. John Dickhaut of the University of Minnesota relayed his views on how questions of humans’ interactions with accounting phenomena could be answered through

behavioral experiments.<sup>23</sup> The AAA's Executive Committee decided at the 2007 Annual Meeting to reinstate its Studies in Accounting Research, which from 1969 through 2000 published 33 monographs. The series was intended to provide an opportunity for scholars to develop in-depth studies of topics of broad interest to the research community.

The frontiers of knowledge theme also pervaded key sessions in the 2007 Annual Meeting in Chicago, organized by President Shyam Sunder. Sunder subtly raised the question about the adequacy of the knowledge status quo by evoking the title of John Lennon's signature ballad, "Imagine," in the Annual Meeting's unifying theme of "Imagined Worlds of Accounting." The desire was to encourage "what if" thinking about alternatives to prevailing accounting institutions and research.<sup>24</sup> One distinguished panel, consisting of Ray Ball, Rob Bloomfield, Joel Demski, Steve Huddart, and Venky Nagar, was organized to address "Big Unanswered Questions in Accounting," and asked, "What Is the Most Important Issue That We Think We Understand but in Fact Do Not Know?" The program also featured two Nobel Prize winners in economics who discussed issues that could have relevance to future accounting research. Vernon L. Smith of George Mason University, an expert on microeconomics, shared his perspectives about the prospects of experiments in economics and its allied sciences. Robert E. Lucas, a macroeconomist, spoke about the factors affecting growth dynamics. The program was enriched by the participation of four eminent scholars in the social sciences whose research had relevance for those interested in the behavioral foundations of accounting. Joseph Henrich of The University of British Columbia summarized his theoretical and empirical approaches for understanding the development of human sociability and cooperation. Denise Schmandt-Besserat of The University of Texas discussed the origins of proto-accounting in ancient Mesopotamia. Sociologists Michael Hechter and Eric Posner shared their ideas about the development of social norms and laws.<sup>25</sup>

The question of facilitating the development of new accounting paradigms reached the AAA's higher echelons in 2011 through a presentation made by Gregory Waymire. He believed that the discovery of new frontiers of knowledge could revitalize accounting research as had earlier occurred in 1968 with the pioneering empirical approaches of Brown, and Ball and Beaver. Waymire agreed with those members who thought that a failure to generate important new ideas threatened to relegate accounting to irrelevance both in the academy and society. He identified four circumstances contributing to research stagnancy. First, research output was overly derivative of well-established paradigms, with a penchant in much contemporary research to dwell on methodological nuances or minor amplifications of well-known models. Second, fledgling educators did not think sufficiently about their personal long-term scholarly development. Third, there were insufficient opportunities for the discussion of research issues. Finally, he proposed that the priorities of external groups such as standard setters played too large a role in defining scholarly and teaching agendas.<sup>26</sup>

At the December 2011 Council Meeting, President Waymire presented a program for strengthening research. The first pertained to doctoral education. The AAA, with sponsorship from the accounting firm of Grant Thornton, committed to providing scholarships for students writing innovative dissertations. Future Associational meetings could also plan plenary sessions showcasing such new thinking. His plan envisioned the establishment of a repository of information about doctoral programs and the granting of awards for significant achievement. Second, the report advocated greater online access to research journals to facilitate discussion and analysis. Journals would be encouraged to support new perspectives whose potential for further intellectual enrichment were unclear. Third, the establishment of Association-sponsored retreats would provide the opportunity for senior scholars with compatible interests to develop research agendas. Retreats and internships might be created to draw academics closer to practitioners and their needs for possible research assistance. Fourth, every two to three years, a “Big Issues” initiative would identify important questions that had not thus far been adequately researched. Fifth, the development of an historical awareness of accounting research was encouraged. Sixth, the plan advocated the preparation of a white paper by a board of senior scholars about the state of accounting scholarship, which would identify issues that would strengthen the field’s knowledge base. The document could also inform those charged with the responsibility for evaluating faculty and members of accrediting bodies.<sup>27</sup>

Most of President Waymire’s recommendations to the Council have been implemented in ways that built on the AAA’s existing organizational capacities. Access to research journals within the AAA has been greatly enhanced by creating electronic portals. Opportunities for scholarly communication benefited from the expansion of the size and frequency of Associational, Region, and Section meetings, while AAACommons provided a continuous, scalable platform for member collaborative efforts. The meetings and AAACommons also served as a venue for the “Big Questions” facing accounting. The encouragement and guidance of young faculty research was addressed to some degree by The New Faculty Consortium, which had been in place since the 1980s. This focus took on an international dimension in 2014 during the presidency of Mary Barth, with the launch of a Global Emerging Scholars Research Workshop that brought together senior scholars with recent doctoral graduates from overseas during the Annual Meeting. Although the call for a white paper identifying the bodies of knowledge that defined the field did not gain traction, special editions of Associational and Section journals were generally effective in identifying emerging research issues. One excellent example of this was the November 2014 edition of *The Accounting Review*, whose articles examined the potential of neuroscience as a means for assessing accounting causation.<sup>28</sup>

Sensitivity to the goal of creating conditions conducive to innovation in accounting thought was also reflected in the themes of several Annual Meetings. The 2012 program entitled “Seeds of Innovation” celebrated the

pioneering work of Ray Ball and Philip Brown and put in historical perspective their influential *Journal of Accounting Research* 1968 article “An Empirical Evaluation of Accounting Income Numbers.” The program also featured research exploring the connections between economics and neuroscience. This included papers by Greg Berns of Emory University who had studied the relationship between brain function and perceptions of value, and Kevin McCabe of George Mason University on the theory of the mind and its relationship to economic exchange transactions. An evolutionary perspective was reflected in Chapman University’s Bert Wilson whose economic laboratory experiments sought to explain the emergence of economic institutions such as the conceptualization of property rights, while Sarah Brosnan of Georgia State University reported on the development of notions of reciprocity among primates. Historical awareness was a theme of Northwestern University’s Bruce Carruthers’s work relating to the importance of bookkeeping in the emergence of capitalism. Economic historian Deirdre McCloskey at the University of Illinois at Chicago explained how the notion of “statistical significance” has both guided and misguided research in the past.<sup>29</sup>

One of the Big Questions that was emphasized during the presidency of Karen Pincus of the University of Southern California was the future impact of information technology on research. She perceived the technological drivers of change as an important research opportunity, reflected in the theme of the 2013 Annual Meeting, “Brilliantly Disguised Opportunities.”<sup>30</sup> The impact of technology on the future dissemination of scholarship, journals, research funding, and quality assessment was the focus of a plenary session involving the 2013 Presidential Scholar, Michael Jensen, who was a founder of the Financial Economics Network (later the Social Science Research Network or SSRN), Gregg Gordon, president of the Social Science Research Network, and Judy Luther, president of Informed Strategies. Similar to the expected impacts on teaching as discussed in the previous chapter, technology has lowered dissemination costs and increased global access to research. (Of course, the ability of the current generation of scholars to exploit this communication leverage is closely tied to the question of how technological developments, such as the massive open online courses [MOOCs], will have on employment opportunities.)<sup>31</sup>

Another Big Question related to global nature of accounting, which was reflected during the presidency of Mary Barth of Stanford University in the 2014 Annual Meeting theme “Global Engagement and Perspectives.” As President Barth noted, the maintenance of thought leadership increasingly required the Association to embrace varied global perspectives and to maintain an international “reach for our teaching, research, and service to the profession.” The potential for achieving these goals was further strengthened through the formation of a new corporate advisory board, Accounting Practice Partners, chaired by Ken Bouyer of EY. At this meeting, the AAA launched its Global Emerging Scholars Research Project in which about a dozen young,

overseas faculty members were matched for mentoring by experienced American scholars. This initiative was sensitive to the significant portion of the membership who pursued careers outside the bounds of the U.S. It also helped to reinforce the AAA's worldwide profile as a global thought leader in accounting.<sup>32</sup>

In 2016, the Financial Accounting and Reporting Section launched a new journal, the *Journal of Financial Reporting*, which seemed sensitive to the criticism raised earlier by Joel Demski about the declining dynamism of much accounting research. Its editorial board, which includes editors Mary Barth (Stanford University), Anne Beatty (The Ohio State University), and Richard A. Lambert (University of Pennsylvania), encourages innovative research that is “under-represented in the literature.” Among other goals, the journal seeks studies that “examines a novel question or develops a new theory current paradigms or ... that reconciles, confirms or refutes currently mixed or questionable results ...” In addition to considering research based on analytical experimental and archival methodologies, the journal will also be open to less traditional approaches, including field and small-sample studies and data survey analyses.<sup>33</sup>

## Conclusion

The success of the AAA's efforts to support research during its recent history has stemmed from its ability to accommodate the changing perspectives and methodologies that drive scholarly endeavor. Although financial accounting had long been an important topic, this field took on new importance with the advent of powerful, new tools of empirical analysis pioneered in the allied field of financial economics beginning in the 1960s. The new methodologies greatly enriched research, but they had the unfortunate effect of crowding out other modes of inquiry and forms of topical analysis from leading journals; this also exacerbated intellectual distance between educators and practitioners. This temporarily left unmet a host of developing lines of inquiry made possible by the basic tractability of accounting knowledge and its broad societal applicability to behavioral or sociological-historical intellectual lenses. The closure of these research lacunae had important implications for organizational sustainability. Thought leadership would be enhanced by raising a big tent that encompassed a wide array of elements in accounting's diverse intellectual family. Failure to do so courted the risk of decomposition, with members gravitating away to outside venues that promised greater professional fulfillment through research opportunity.

The intellectual property generated by decades of research endeavor also helped to assure organizational sustainability. During the 1990s, the slow growth of member revenue limited the range of options open to the AAA. These constraints were partly surmounted by increasing the size and scope of research sessions in both the Annual and Region Meetings. Alliances with external groups in the sponsorship of topical seminars helped to defray some of the burden. So, too, did the planning procedures developed by the Association to eliminate the financial



risk associated with the formation of new specialist sections and their journals. The big break through, however, involved the actions of the Intellectual Property and Structure Task Force, which developed a new source of research-driven revenue through contracting with aggregators who distributed AAA-developed product to libraries and the world of scholarship.

This experience affirms the importance of both organization and member volunteerism to the success of the AAA's programs. Its decentralized structure, manned by volunteers who aimed to advance scholarship, helped to foster the realization of intellectual achievements that evinced the AAA's thought leadership in accounting. These circumstances provided the Association with enormous leverage in addressing the many challenges confronting accounting education. Moreover, its role in extending understanding of the many positive dimensions of its body of knowledge did much to affirm accountancy's status as a learned profession.

<sup>1</sup>William Z. Ripley. 1927. *Wall Street and Main Street*. Boston, MA: Little, Brown and Company.

<sup>2</sup>Adolf A. Berle and Gardiner C. Means. 1932. *The Modern Corporation and Private Property*. New York, NY: Macmillan.

<sup>3</sup>Gary John Previts and Barbara Dubis Merino. 1998. *A History of Accountancy in the United States: The Cultural Significance of Accounting*. 280–283. Columbus, OH: The Ohio State University Press.

<sup>4</sup>John L. Carey. 1970. *The Rise of the Accounting Profession*. Volume 2. 90–118. New York, NY: American Institute of Certified Public Accountants; Stephen A. Zeff. 2003. How the U.S. accounting profession got where it is today: Part I. *Accounting Horizons* 17 (3): 189–205.

<sup>5</sup>For a survey of the impact of the program over its first 14 years, see the AAA Securities and Exchange Liaison Committee. 1992. Bridging the gap between accounting education and practice: The SEC Academic Fellow Program. *Accounting Horizons* (December): 86–92; The committee that year included Charles W. Mulford, David B. Smith, David F. Stout, Mary S. Stone, and Thomas R. Weirich.

<sup>6</sup>William H. Beaver. 1968. The information content of annual earnings announcements. *Journal of Accounting Research* 6: 67–92; Ray Ball and Philip Brown. 1968. Corporate financial reporting: A methodological review of empirical research. *Journal of Accounting Research* (Supplement): 161–234.

<sup>7</sup>R. A. Gordon and J. E. Howell. 2011. *Higher Education for Business*. New York, NY: Columbia University Press; Franklin Pierson. 1959. *The Education of American Businessmen*. New York, NY: McGraw-Hill.

<sup>8</sup>Robert S. Kaplan. 1959. Accounting scholarship that advances professional knowledge and practice. *The Accounting Review* 86 (2): 368.

<sup>9</sup>Brad Tuttle and Jesse Dillard. 2007. Beyond competition: Institutional isomorphism in U.S. accounting research. *Accounting Horizons* 21 (4): 387–409; See also Derek K. Oler, Mitchell J. Oler, and Christopher J. Skousen. 2007. Characterizing accounting research. *Accounting Horizons* 24 (4): 635–670.

<sup>10</sup>See Chapter 5 for a detailed discussion of membership trends.

<sup>11</sup><http://aaahq.org/About/Directories/2015-2016-AAA-Committees-Task-Forces/Standing-Committees/Research-Committee/Seminal-Contributions-to-Accounting-Literature-Award/Award-Criteria>

- <sup>12</sup><http://aaahq.org/About/Directories/2015-2016-AAA-Committees-Task-Forces/Committees-Task-Forces/Doctoral-Consortium-Committee>
- <sup>13</sup>*Accounting Education News*. 1992. Alternative methodologies for accounting research on issues of public interest: The case of ethics. *AEN* (Annual Meeting Edition): 5.
- <sup>14</sup>Joel Demski. 2001. President's message—Some thoughts on accounting scholarship. *Accounting Education News* (Fall): 1–2.
- <sup>15</sup>G. Peter Wilson. 2002. President's message. *Accounting Education News* (Fall): 1–3.
- <sup>16</sup>Jane F. Mutchler. 2004. President's message. *Accounting Education News* (Fall): 1–4.
- <sup>17</sup>American Accounting Association. 2007. *Final Report of the 2006–2007 Intellectual Property and Structure Task Force*. Sarasota, FL: AAA; AAA Research Impact Task Force. 2009. The impact of academic accounting research on professional practice: An analysis by the AAA Research Impact Task Force. *Accounting Horizons* 23 (4): 411–456.
- <sup>18</sup>Members of the task force also included Kristen L. Anderson, Francis L. Ayres, Cynthia E. Bolt-Lee, Roger S. Debreceny, Michael T. Dugan, Chris E. Hogan, Michael W. Maher, and Elizabeth Plummer.
- <sup>19</sup>AAA Research Impact Task Force. 2009. The impact of academic accounting research on professional practice: An analysis by the AAA Research Impact Task Force. *Accounting Horizons* 23 (4): 411–456.
- <sup>20</sup>Sue Haka. 2009. Accounting tipping point and thought leadership. *Accounting Education News* (Winter): 3–4.
- <sup>21</sup>Robert S. Kaplan. 2011. Accounting scholarship that advances professional knowledge and practice. *The Accounting Review* 86 (2): 367–383.
- <sup>22</sup>The Pathways Commission. 2012. *Charting a National Strategy for the Next Generation of Accountants*. Sarasota, FL: American Accounting Association and the American Institute of Certified Public Accountants.
- <sup>23</sup>*Accounting Education News*. 2006. The foundations of accounting. *Accounting Education News* (Annual Meeting Edition): 3.
- <sup>24</sup>Shyam Sunder. 2006. President's message: Imagined worlds of accounting. *Accounting Education News* (Fall): 3 and 6.
- <sup>25</sup>*Accounting Education News*. 2007. (Annual Meeting Edition): 2–3; Ibid. "Highlights." 4–5.
- <sup>26</sup>Gregory Waymire. 2012. Seeds of innovation: Can we alter the *status quo*? *Accounting Education News* (Winter): 3–4.
- <sup>27</sup>Ibid.
- <sup>28</sup>John Harry Evans III. 2014. Introduction to a forum on neuroscience and the ultimate causation in accounting research. *The Accounting Review* 89 (6): 1949; See also in the same volume Jan Barton, Gregory S. Berns, and Andrew M. Brooks, *The Neuroscience behind the Stock Market's Reaction to Corporate Earnings News*. 1945–1977; Anne M. Farrell, Joshua Goh, and Brian J. White, *The Effect of Performance-Based Incentive Contracts on System 1 and System 2 Processing in Affective Decision Contexts: fMRI and Behavioral Evidence*. 1979–2010; and Gregory Waymire, *Neuroscience the Ultimate Causation in Accounting Research*. 2011–2019.
- <sup>29</sup>*Accounting Education News*. 2012. Seeds of innovation. *Accounting Education News* (Annual Meeting Edition): 2–3.
- <sup>30</sup>Karen Pincus. 2012. A message from the president. *Accounting Education News* (Fall): 3–4.
- <sup>31</sup>Karen Pincus. 2013. Welcome from the president. *Accounting Education News* (Annual Meeting Edition): 2–3.

<sup>32</sup>Mary E. Barth. 2014. Welcome from the president. *Accounting Education News* (Annual Meeting Edition): 2–3.

<sup>33</sup>*Accounting Education News*. 2015. Two new section journals. *Accounting Education News* (Summer): 6.

## CHAPTER 4: ORGANIZATIONAL ALLIANCES, SERVICE, AND THE VALUE PROPOSITION

### Introduction

To maintain relevancy and vitality, the Association continually reviewed and updated its value to its stakeholders. What eventually became termed the “value proposition” has operated on two levels. For individual members, the Association has provided opportunities for self-actualization consistent with their personal value propositions. At a societal-organizational level, the AAA has served the public interest by furthering its vision as the thought leader in accounting. While these dual objectives are not inconsistent, concurrently fulfilling both individual and social needs is critical in ensuring the organization’s sustainability.

As is the case of many professions, a key element in accounting’s public value proposition is a social contract that both explicitly and implicitly defines its commitment to the commonweal. The central question has been: How effectively does the AAA’s vision of thought leadership benefit society? Answering this question has required a balancing of both the pragmatic and moral imperatives that shape accounting professionalism broadly defined. It has been challenging because of the complex and dynamic nature of the environment in which the profession’s special knowledge is applied.

To ensure that advances in accounting education and thought benefited society, the AAA was often compelled to form alliances with other professional groups. These contacts have served to inform the AAA and its allies about emergent issues that should be addressed. Alliances served as forums for debating diverse points of view and building consensus. Knowledge pooling lowered information acquisition costs and helped to assure more effective outcomes by drawing on the resources of a wider organizational base. Moreover, the cooperation between well-respected expert groups fostered public credence for their joint activities. Flexibility in ordering such cooperative linkages has also facilitated accommodations to changing conditions.

This chapter analyzes how major environmental changes modified the nature of the relationship between the AAA and leading allied professional bodies and practice units. The relationships between these organizations were often long standing with deeply embedded operative features. However, this era witnessed some sharp divergences from previous patterns because of crises in the world of finance. Our analysis is presented in four sections. The first discusses the professional and governmental relationships in place at the beginning of the era in 1991. The second section evaluates major inter-organizational initiatives that evolved during the last decade of the 20th century. The third section focuses on how accounting institutions

were reformed to protect the public interest through such watershed developments as the Sarbanes-Oxley Act of 2002 and the U.S. Treasury Advisory Committee’s Report on the Auditing Profession. The concluding section reviews how realization of the value proposition with respect to society strengthens the connections between the AAA, allied professions, and government.

## **Legacy Relationships to 1991**

The primary inter-associational relationships in place at the beginning of the 1990s were shaped by four major developments that dated back to the 1970s and 1980s. The first, in 1972, was the replacement of the AICPA’s Accounting Principles Board (APB) by the Financial Accounting Standards Board (FASB) as the authoritative source of guidance in promulgating generally accepted accounting principles. The AAA played an active role in this transition through its involvement in the formation of the FASB’s parent organization, the Financial Accounting Foundation (FAF). When the FAF was formed in 1972, it was founded by the AAA, AICPA, Financial Executives Institute (FEI), National Association of Accountants, and the Federation of Financial Analysts. The Securities Industry Association (SIA), came on board later, and in 2006, SIA became the Securities Industry and Financial Market Association (SIFMA). The result was a new standard-setting body no longer dominated by practicing accountants, which some believed had previously made rule making too sensitive to the interests of large clients. At its founding, the first FASB board had four practicing CPAs: Marshall Armstrong, John Queenan, Donald Kirk, and Walter Schuetze. Standards had to be approved by five assenting votes. AAA members also played an active role in the functioning of the FASB; members have included distinguished AAA scholars and leaders such as former AAA president and Arthur Andersen partner Arthur R. Wyatt, Robert T. Sprouse of Stanford University, Robert J. Swieringa of Cornell University, Gerhard G. Mueller formerly of University of Washington, Katherine Schipper of The University of Chicago (later Duke University), and Thomas J. Linsmeier of Michigan State University.

The second reform was the passage of a new federal law to promote more effective internal accounting control to counter fraudulent financial reporting. In 1977, Congress, concerned about the rising incidence of fraud, particularly in the overseas operations of some U.S. corporations, passed the Foreign Corrupt Practices Act. The legislators were generally unimpressed by contentions that the global scope of operations of many organizations vitiated the ability of senior management to identify, prevent, or correct accounting malfeasance. Congress decisively countered this view in the new law by mandating that corporations must establish internal control systems that could provide reasonable assurance for the prevention, detection, and correction of material errors and irregularities, regardless of the operation’s geographical location.

Third, the AICPA in 1977 strengthened professional self-regulation and extended the scope of professional oversight to protect the public interest by strengthening practice governance and engagement management. This included the formation on September 17, 1977 of a Division for Firms with an SEC Practice Section (SECPS) and a Private Companies Practice Section (PCPS). The AICPA also began promulgating new quality control standards. Although initially considered voluntary, this changed when membership in the practice sections became contingent on evincing adherence to quality standards through periodic firm reviews. While not responsible for enacting these changes, their arrival created challenges for the AAA's accounting educators in both teaching and research. Auditing standards had always defined minimum levels of individual practice performance, but the AICPA's new quality control standards established specific guidelines for the minimum level of acceptable performance for practice units providing attestation services. These, along with the creation of the Public Oversight Board to monitor the new structure of professional governance, built public confidence and diminished pressures for additional Congressional intervention.

Fourth, the AAA in 1985 became a founding member of the Committee of Sponsoring Organizations of the Treadway Commission (COSO), formed to study and to provide guidance for enhancing internal control. Named for its first chairman, James C. Treadway, Jr., a vice president of Paine Webber Incorporated and former SEC Commissioner, COSO also received support from the AICPA, the FEI, the IMA and the IIA. AAA contact was initially maintained through its representative member on the committee. COSO did not attempt to create standards or comment on issues of public policy. Instead, it provided a medium for clarifying terms and exploring issues relating to risk and internal control. It intended to function as a leader in advanced thinking in its fields of expertise. In 1987, the Committee, aided by Coopers & Lybrand, issued the findings and recommendations of its first study, a two-year investigation into the problems associated with accounting control and the potential for developing an integrated framework of analysis titled *Report of the National Commission on Fraudulent Financial Reporting*.<sup>1</sup>

From the AAA's perspective, the four institutional arrangements in place by the 1990s (COSO, FASB, the AICPA's new practice guidelines, and the Foreign Corrupt Practices Act), more sharply defined accountancy's social commitment and created new challenges in promoting more responsive teaching and research. This set the stage for future changes that affected groups involved in promoting accounting thought and conditioned community cooperation.

## **Plotting a Steady Course through the 1990s**

In the final decade of the 20th century, the AAA furthered its strategic alliances to ensure the Association's leadership in accounting thought while promoting socially responsible policies. This section explores AAA's

involvement with these organizations, including the AICPA, the FASB, the SEC, and COSO.

### **American Institute of Certified Public Accountants**

Prior to the contemporary era, the AAA had long been linked to the AICPA. The AAA's original formation as the American Association of University Instructors in Accounting resulted from the practitioner body's decision to restrict educators to associate rather than full membership in the AICPA in 1916. Leading educators contributed to the American Institute's pioneering mission of standardizing financial accounting. In 1939, three academics served on the Institute's Committee on Accounting Procedure: William A. Paton of the University of Michigan, A. C. Littleton of the University of Illinois, and Roy B. Kester of Columbia University. The successor Accounting Principles Board established Maurice Moonitz of the University of California, Berkeley as its first director of research. Moonitz recruited academic authors to write monographs for the APB's Accounting Research Studies to inform particular standard-setting deliberations.

As discussed more fully in Chapter 2, the AICPA, the AAA, and the large national practice units worked together in the 1990s to support the activities of the Accounting Education Change Commission. This multi-year project was crucial because it sought to address how accounting teaching should be modified to respond to a changing context shaped by the forces of technology, globalization, regulation, and professional services.

In addition to these major linkages, the AAA and the AICPA collaborated on awards for meritorious research and cooperative developments between educators and practitioners. The Institute cosponsored the Notable Contributions to the Accounting Literature Award. Additionally, the AICPA/AAA Collaborative Award sought to identify projects that involved the joint participation of educators and practitioners in serving communities. The last project, prior to the award's discontinuance, recognized the alliance between Bentley College faculty and practitioners from KPMG's Boston office pertaining to "The Role of Community Service for a For-Profit Organization."

### **Financial Accounting Standards Board**

Besides serving as standard setters, educators have worked directly for the FASB both as members of its committees and task forces and also in providing educational updates. Foremost in this regard were AAA members who served on the FASB's Financial Accounting Standards Advisory Council, which monitored the broad agenda of prospective statements. Dan Collins of The University of Iowa, Larry Revsine of Northwestern University, and Wanda Wallace of The College of William & Mary, for example, were active in this committee during the 1990s. Educators also served on task forces to advance specific reporting projects. Scholars during this period, such as Krishna Palepu of Harvard University, Robert Holthausen of the University of Pennsylvania,

and Katherine Schipper of The University of Chicago, provided professional development sessions for the FASB members and staff.<sup>2</sup>

Within the AAA organization, contacts with the FASB existed at the level of both committees and sections. The Financial Accounting Standards Committee (FASC) of the AAA monitored prospective standards both at the FASB and later the International Accounting Standards Committee (IASC, later the International Accounting Standards Board [IASB]).<sup>3</sup> Joint Annual Meetings were held with the FASB.<sup>4</sup> This committee had the additional task of increasing educator input into the standardization process. Its members wrote comment letters about exposure drafts, with some of the most noteworthy published in *Accounting Horizons*.<sup>5</sup>

FASC also coordinated its activities with two other AAA entities. The first was the Financial Accounting and Reporting Section, which also surveyed standard setting, sponsored research in the field through an annual conference, published a newsletter entitled the *Financial Reporting Journal*, and was active in preparing and, at times, publishing comment letters. The second was the AAA's Research Advisory Committee, which reported to the vice president of research about studies sponsored by COSO members: the AICPA, the FEI, the IIA, and the IMA. This knowledge was shared with AAA sections and regions in the planning of faculty development activities. The Research Advisory Committee had the responsibility for helping to order the activities of committees with research missions. Most notable in this regard were those that had an educational purpose, such as the Corporate Accounting Policy Seminar and the Financial Reporting Issues Conference.

Financial accounting represented a very fruitful area for research because of a wide range of unsettled issues. Many such questions were enumerated by the AAA's Committee on Accounting and Auditing Measurement chaired by David Solomons of the University of Pennsylvania.<sup>6</sup> The Committee advanced recommendations with respect to forecasts, intangibles, value-added accounting, off balance sheet financing, subsidiary accounting, reporting on labor, and social impact accounting. Most prescient, however, was the Committee's advocacy of placing greater reliance on market values rather than historical costs as the basis for financial statement measurement. During the decades that followed, fair value became increasingly important in efforts to improve the relevance of accounting in response to crises that affected various industries.

The relationship between the AAA and the FASB during the 1990s revealed a significant research methodological divide separating academics and regulators. This had two dimensions. The first, as Board member James Leisenring observed, was essentially a translation problem that derived from the narrow focus and specialized design and nomenclature that characterized empirical academic research; this reduced research's usefulness to many of those charged with the responsibility of developing broad, comprehensible guidance in financial reporting.<sup>7</sup> The second had to do with the relative utility



of *ex post* and *ex ante* inquiry for standard-setting purposes. These differences were explored in perceptive articles by Dennis R. Beresford, chairman of the FASB, and L. Todd Johnson, a research manager at the Board, and Katherine Schipper, formerly of The University of Chicago and then a Board member.<sup>8</sup> They noted that the type of empirical archival research conducted by academics evaluated the impacts of accounting information on an after-the-fact basis, for example, in examining the degree of correlation between new reporting requirements and financial market reactions. More useful from the standpoint of standard setters, however, was research designed to anticipate the likely behavioral effects of prospective accounting standards. One implication of this was the recognition that some methodologies might be better geared for predicting future behavioral outcomes than others and, thus, more useful to the standard-setting process. Beresford and Johnson, for example, believed that experimental studies designed to reveal patterns of human dynamics such as those pursued by members of AAA's Accounting Behavior and Organization Section was well suited for the type of *ex ante* studies that the rule makers favored.

### **Securities and Exchange Commission**

The AAA had fostered close connections with the Securities and Exchange Commission since the latter's founding in 1934.<sup>9</sup> A primary nexus was the office of the chief accountant, which was occupied during the federal body's formative years by three prominent educators. The first, Carman G. Blough, who began his career teaching first at Bridgewater College and then the University of North Dakota, served in the post from 1935 to 1938. Second, William W. Werntz became chief accountant in 1938 after previously teaching accounting, law, and finance at Yale University from 1929 to 1935 and serving on the SEC's staff from 1935 to 1938. Third, Andrew Barr joined the SEC staff after teaching accounting at Yale from 1926 to 1938. After a variety of assignments at the SEC and military service, Barr eventually became the longest-tenured chief accountant, serving from 1956 to 1972.

The primary linkage to the SEC during the 1990s came through the AAA's Securities and Exchange Commission Liaison Committee, which reported to the Executive Committee. Besides serving as a clearinghouse apprising the membership about developments that might affect teaching and research, this body also responded to selected proposed policy initiatives advanced by the federal agency relating to accounting and auditing.<sup>10</sup> The committee was also the focal point for distributing information and helping to identify candidates for the SEC's Academic Fellow program, which was initially launched in 1979 and was intended to bridge the gap that had emerged between accounting education and practice.<sup>11</sup> The professional perspectives afforded to academics at the SEC were furthered by the creation of a complementary practice counterpart: the Professional Accounting Fellows.<sup>12</sup>

During the 1990s, the SEC began to take a stronger interest in encouraging

research that could strengthen the quality of financial reporting. An older view had been expressed by Arthur Wyatt who had served both as a president of the AAA and as a partner in the Arthur Andersen accounting firm. Wyatt felt that existing academic research was of limited use because educators rarely studied problems that were viewed as being very important to practitioners. However, rising concerns about the quality of filings motivated SEC Chief Accountant Walter P. Schuetze to complain in 1994 about a perceived lack of independence on the part of a growing number of practitioners, as evinced by their willingness to accept clients' dubious reporting.<sup>13</sup> By 1998, SEC Chairman Arthur Levitt began to advocate for greater cooperation between government, the AICPA, and the accounting educator community to address a wide range of issues.<sup>14</sup> The following year Chief Accountant Lynn E. Turner and Academic Fellow Joseph H. Godwin identified pressing topics for research in an *Accounting Horizons* article.<sup>15</sup> They listed the need for better understanding of the role and functioning of audit committees and also called for deeper study of the core standards being proposed by the International Accounting Standards Committee. Other topics they identified included accounting issues often associated with earnings management: allowances for loan losses, loss accruals, in-process research and development, goodwill, and revenue recognition. These were early indications of mounting concerns about the quality of corporate disclosure, which would eventually lead to a major controversy whose resolution would significantly affect many of the AAA's collaborative organizations within the accounting community.

### **Committee of Sponsoring Organizations of the Treadway Commission (COSO)**

In the 1990s COSO began addressing its charge to integrate various internal control definitions and concepts into a common reference point on the subject, along with guidance that could be used by public companies to evaluate and improve their internal control systems. The result was the 1992 publication of *Internal Control—Integrated Framework*© (revised in 2013). This work was authored by Coopers & Lybrand, but represented the work of all five sponsoring organizations.

COSO activities and pronouncements represented a combined, cooperative effort on the part of the sponsoring organizations, but COSO did not speak for the five individual associations, and AAA leadership worked hard to maintain this distinction. In 1992, for example, the AAA did not officially endorse COSO's Report on Internal Control. Instead, the Association issued a statement to the effect that:

We believe that this private sector effort to bring common understanding to the area of internal control is important and for that reason support the broad participation of the private sector in this effort ... We understand that this beginning will form the basis of further consideration by all parties, including academic members of the AAA

who are expected to study the document carefully ... The AAA endorses the process of learning implicit in this effort.<sup>16</sup>

In 1993, the AAA participated in an ethics conference sponsored by COSO. AAA members also served on various COSO task forces dedicated to large-scale framework or guidance projects on internal control, enterprise risk management, and guidance for small business in these areas.

Although COSO's operating policies did not mandate reliance upon the AAA for research expertise—simply stating that the organization could engage third parties to conduct research on its behalf—in fact, much of the important research has been delegated to prominent AAA members. In 1999, COSO sponsorship of a comprehensive research study of accounting fraud produced the report *Fraudulent Financial Reporting: 1987–1997*, co-authored by three AAA members, Mark S. Beasley (North Carolina University), Joseph V. Carcello (The University of Tennessee), and Dana R. Hermanson (Kennesaw State University).<sup>17</sup> A fourth AAA member, Terry L. Neal (The University of Tennessee), joined the original three researchers to produce COSO's *Fraudulent Financial Reporting: 1998–2007* in 2010.<sup>18</sup>

Although originally funded by the sponsoring organizations, COSO later became self-supporting through the sale of its literature (with members of sponsoring organizations receiving discounts on these items). The AAA, through its newsletter, *Accounting Education News*, regularly promoted COSO publications. The newsletter also communicated updates on COSO activities such as its website launch in 2000 (*AEN*, Spring 2000) and reminded members about requests for input in the form of comment letters on proposed guidance, as well as help in revising COSO publications.

### Other Affiliations

The AAA has frequently interacted with the National Association of State Boards of Accountancy (NASBA) in matters relating to professional diversity, curricular requirements, ethics, and the CPA exam structure and content. In 2000, for instance, when the AICPA proposed a new professional designation—the Cognitor—as a possible counter to a perceived decrease in respect accorded the accounting profession, the NASBA and AAA met jointly to review this proposal, with the AAA represented by Jan Williams and Steve Albrecht. Though the Cognitor proposal did not advance, the meeting produced a statement that both the AAA and NASBA should help reform the CPA exam and reexamine the makeup of the 150-hour educational requirements.<sup>19</sup> This eventually led, in 2005, to NASBA's proposed rule changes in the Uniform Accountancy Act (UAA), which had been enacted in 1984 to bring some conformity to the various states' CPA requirements. The NASBA's proposed changes to Rules 5-1 and 5-2 would have changed the accounting curriculum to include credits in ethics and communications, as well as a specific list of courses and credit requirements.

Protesting that these changes “would have essentially determined most of the accounting curriculum,” many AAA members contacted the State Boards of Accountancy urging that the proposals be rejected. A task force composed of Nancy Bagranoff (Old Dominion University), Greg Carnes (Northern Illinois University), Jane Mutchler (Georgia State University), Judy Rayburn (University of Minnesota), Phil Reckers (Arizona State University), Kent St. Pierre (University of Delaware), Tom Schaefer (University of Notre Dame), Ira Solomon (University of Illinois at Urbana-Champaign), and Kevin Stocks (Brigham Young University) drafted the AAA’s response, which essentially rejected the NASBA’s proposed rule changes; the AAA task force agreed that while ethics education was important, the rules as suggested would be inefficient and ineffective inasmuch as they emphasized course inputs rather than course outputs.<sup>20</sup> The AAA succeeded in moderating the rule changes, and President Judy Rayburn then urged that the AAA set up its own task force creating a white paper detailing a “Common Body of Knowledge for Accounting Education,” thus resisting encroachment from an external organization in determining a framework for educators, students, the profession, accrediting bodies, and regulators.<sup>21</sup> This helped provide impetus that led to the formation of the Pathways Commission, as discussed more fully later in this chapter.

NASBA staff and leadership participate in the Association’s Annual Meeting each year and, in turn, the AAA president generally participates on NASBA Annual Meeting panels. Together, the AICPA, NASBA, and AAA have sponsored several national ethics forums beginning in 1999.<sup>22</sup> In 2010, the NASBA announced a \$25,000 award available to fund accounting education research projects.<sup>23</sup> Annually, the NASBA compiles statistical information on trends of candidates passing the CPA exam, which academics could utilize in evaluating the success of various educational efforts.<sup>24</sup>

Several of the largest CPA practices also maintained contact with the educator community through co-sponsorship of special programs. Although too numerous to list in their entirety, these activities provided important support to various AAA constituencies. KPMG, for example, along with the National Association of Black Accountants, INROADS (a non-profit organization dedicated to helping minority and underserved students find business internships), and the AAA supported the Minority Faculty Development Committee to develop initiatives to increase the recruitment of under-represented minority groups to careers in accounting education. Deloitte was involved with several initiatives. The first was the Deloitte Wildman Award for the best articles, book, or monograph dealing with a practice issue during the previous five years. The second was the Trueblood Seminar Committee, which reviewed and planned for future seminar presentations. Deloitte also sponsors the annual AAA/Deloitte/J. Michael Cook Doctoral Consortium. Funding from the Grant Thornton firm made possible the Doctoral Dissertation Awards for Innovation. This

funding enabled the Accounting Education Committee to support up to five recent Ph.D.s whose research was identified as innovative relative to currently published research.

The AAA also sponsored, with sponsorship and support from Ernst & Young, the New Faculty Consortium (NFC), which brought together new faculty in accounting to collaborate with and gain insights from more senior scholars who have successfully navigated their academic careers. For instance, the NFC program in 2013 focused on four broad aspects of academic life: planning and managing an academic career, embracing changes in an academic environment and teaching effectiveness, planning and managing scholarship and research, and career-life balance and integration.<sup>25</sup>

Several organizations sponsor key activities for AAA members in Section and Region contexts. Doctoral consortia held as part of Section Midyear Meetings are sponsored by the large accounting firms and the Institute of Management Accountants (IMA). The IMA Research Foundation funds accounting research with grant programs for doctoral students, emerging scholars, and applied research projects.

Recognizing the increasing impact of Big Data and analytics on the profession, the American Accounting Association held the inaugural event for its new Center for Advancing Accounting, the “Accounting *IS* Big Data” Conference on September 3 and 4, 2015, with sponsorship from PwC and KPMG.<sup>26</sup> In addition to providing financial support, KPMG and PwC also participated in the conference, identifying pressing issues that could benefit from academic research and their expectations from new graduates that they hired. They also contributed firm developed materials about business intelligence and analytics. Cases and other materials from the conference were made available to AAA members on a dedicated website [www.AccountingISBigData.org](http://www.AccountingISBigData.org), which had been set up to provide teaching and research resources to members.

The large practices, along with the AICPA, financing firms, and various members of the investing community, also provided indirect support to AAA members through the creation of the Center for Audit Quality (CAQ) in 2007. This organization is dedicated to “enhancing investor confidence and public trust in the global capital markets” through educational outreach, discussion, and research support. By the end of 2015, the CAQ had funded 28 independent academic research projects on issues related to audit quality.<sup>27</sup>

At its best, the relationship between affiliate groups and AAA has produced a virtuous circle. Groups such as the SEC or COSO have identified important questions, which AAA members sought to amplify in their research. In turn, this research informed specifications for best practices in both industry and education put forth by regulators and practitioners alike.

## Cooperative Challenges of the 21st Century

In the early years of the 21st century, two major crises in the financial markets required Congressional intervention to restore public confidence in accountancy. The first crisis was marked by a large number of corporate accounting restatements and the spectacular failures of such high-flying enterprises as Enron and WorldCom; these resulted in the passage of the Sarbanes-Oxley Act of 2002. The new law established the Public Company Accounting Oversight Board, which displaced many of the professional monitoring functions of the AICPA and the Public Oversight Board.

The second stemmed from a financial crisis spanning the period 2006 to 2008 that was brought about in part by the collapse of the subprime mortgage and associated derivatives markets. This contributed to the demise of Lehman Brothers, Bear Stearns, and Washington Mutual, Inc. banking houses and the federal government bailout of American International Group, Inc. (AIG) insurance company in 2008. That same year, the U.S. Treasury Department's Advisory Committee on the Auditing Profession was concerned about the sustainability of the independent practice, long a key feature in the structure of financial market oversight. The Committee proposed 30 initiatives to strengthen the professional function. Chaired by former SEC chairman, Arthur Levitt, Jr. and Donald T. Nicolaisen (former chief accountant of the SEC), the committee of 21 members included two prominent educators, Gary John Previts of Case Western Reserve University and Lynn E. Turner of Colorado State University and former chief accountant of the SEC. In addition, Zoe-Vonna Palmrose from the University of Southern California served as a committee observer through her role as the SEC's Deputy Chief Accountant for Professional Practice. The Committee's recommendations addressed three broad issues: "improving accounting education and human capital; enhancing audit firm governance, transparency, responsibility, communications, and audit quality; and increasing audit market competition and auditor choice."<sup>28</sup>

The formation of both the Treasury Advisory Committee and the PCAOB affected the AAA's organizational structure for coordinating with external groups. The efforts of Association volunteers centered in two types of administrative entities. The first were task forces, which were generally short term and narrowly issue focused. The second were the traditional committees that also generally concentrated on a limited range of issues but over the longer term. Both types of entities reported directly to the Executive Committee. Both helped to formulate new policies to help bolster the credibility of the AAA's claim of thought leadership in accounting.

### SEC and Public Company Accounting Oversight Board (PCAOB)

The passage of the Sarbanes-Oxley Act in 2002 significantly transformed the structure of professional oversight. The law empowered the SEC to form a new body in the private sector, the Public Company Accounting

Oversight Board (PCAOB), which displaced the Public Oversight Board as the principal monitor of public practice. The PCAOB maintained a register of all accountants and firms qualified to certify filings with the SEC. It became the authoritative body “to establish or adopt by rule, auditing, quality control, ethics, independence, and other standards related to the preparation of audit reports on the financial statements of public companies.” The PCAOB also had the responsibility for conducting inspections of registered practice units to assess compliance with governing laws and standards.

A rationale for these sweeping changes in professional oversight was advanced by a distinguished AAA member, Douglas R. Carmichael, who was the Chief Auditor of the PCAOB, having previously served as the director of research for the Auditing Standards Board, vice president of the AICPA’s Division of Auditing, and also as a professor at Baruch College–CUNY. Carmichael in his cogent article entitled, “The PCAOB and the Social Responsibility of the Independent Auditor,” explained that the reform was intended to restore public confidence in independent audits of public companies by developing new institutional arrangements that better satisfied public expectations about the audit function in a changing socioeconomic environment.<sup>29</sup> Drawing on the Theory of Inspired Confidence propounded by Theodore Limperg of the University of Amsterdam, Carmichael explained that auditors serve as confidential, independent agents for protecting the interests of financial statement users. Central to this normative theory was recognition that public confidence in the function rests on, in Limperg’s words, “the effectiveness of the audit and in the opinion of the [auditor].” Carmichael noted that, historically, public expectations about such professional endeavors had changed and given rise to new standards and institutional arrangements. This was evinced by the formation of the PCAOB, which, while retaining control over professional governance in the private sector, tied the process more closely to government through its budget administered by the SEC and the protocols it followed in remediating reporting problems. Expectations about auditors’ reporting responsibilities also changed. Besides financial statement certification, the Sarbanes-Oxley Act’s Rule 404 also required auditors to report on the adequacy of the system of internal accounting controls. Practitioner independence was also critical in Limperg’s system of professional confidence building. Changing expectations in this regard were reflected in the PCAOB’s prohibition against registered firms engaging in eight specific types of services that were perceived as undermining independence. In these and other ways the social relevance of auditing was strengthened to better serve the public need for reliable financial information.

Carmichael also believed that these developments in professional oversight and monitoring had important implications for accounting education. He believed that it was imperative that the scope of training be expanded as part of the effort to build confidence in the professional function. He called on educators to incorporate more information in their programs on the causes

and consequences of accounting fraud and failure. Carmichael believed that greater emphasis should be placed on the problem of valuation, especially in light of the trend toward fair market valuation in accounting measurement. He also thought that it was vital that audit students be aware of inconsistencies that might arise between the findings of computer audit specialists and general auditors with respect to financial statement values. Furthermore, Carmichael was sensitive to the problems of effective audit sampling and the evaluation of new approaches in terms of their ability to build public confidence. Ultimately, educational endeavor had to provide strong professional and intellectual foundations for satisfying public expectations about the certification process.<sup>30</sup>

Although contact with the SEC and the PCAOB initially remained with the Securities and Exchange Commission Liaison Committee, this changed in 2007 with the formation of a more broadly integrated Regulation Committee. This new body became the clearinghouse for all of the major professional regulatory entities including the Securities and Exchange Commission, Public Company Accounting Oversight Board, AICPA, IFAC, and states attorney generals. In addition to its involvement with the SEC Academic Fellows program and providing updates to the Executive Committee about current developments in professional regulation, the Regulation Committee sought to promote broad awareness of the directions of change through roundtables, research papers, and debates at the AAA Annual Meeting and the midyear meetings of the regions and sections. The committee supported the development of research-based position papers about contemporary issues. It also worked to keep the membership informed about emergent regulatory matters through communications from SEC Academic Fellows.<sup>31</sup>

The dialogue about the structure of professional oversight was further expanded by formal member or committee recommendations. An example of the former involved the ideas put forth in a 2009 article by Steven M. Glover and Douglas F. Prawitt of Brigham Young University and Mark H. Taylor of Creighton University, who evaluated recommendations to improve public audits.<sup>32</sup> The Committee believed that regulatory processes could be improved through the creation of a framework for assessing the reliability of disclosure practices. It also identified several research models that might improve the effectiveness of audit quality assessment measures.

### **AAA Treasury Tracking Team**

During 2007, the AAA formed a Treasury Tracking Team to monitor developments at the Treasury Department's Advisory Committee on the Auditing Profession, to provide testimony and to develop a response to any recommendations that might be advanced. The committee included Joseph V. Carcello of The University of Tennessee, Jean C. Bedard of Bentley University, and Dana R. Hermanson of Kennesaw State University. From an internal organization perspective, Carcello was well placed serving as the contact



between the Regulation Committee and the Executive Committee of which he was a member. Both Carcello and Bedard testified before the Treasury Advisory Committee, while Hermanson submitted written comments. The Tracking Team also submitted comments to the Advisory Committee's draft report and addressed subsequent questions. Although broadly in agreement with the general thrust of the Advisory Committee's findings, the Tracking Committee's affirmation remained qualified with respect to specific matters in each of the three recommendation categories: human capital and education; firm finances and organization; and professional market concentration.<sup>33</sup>

The Sub-Committees on Human Capital, chaired by Gary Previts, who served as the AAA's president in 2007–2008, made six suggestions with respect to human resources and educational preparation. Its members wanted curricula that responded to the rapid professional and environmental changes that affected auditing, as well as opportunities for educators to benefit from practice sabbaticals as a means of developing more responsive professional education. They believed that the ranks of the professoriate should be expanded and that initiatives should be taken to recruit more minorities and to develop meaningful career paths to attract seasoned practitioners to education. They also thought that practitioners and educators, through their respective representative bodies—the AAA and AICPA—should jointly plan the future pathway for the extension of accounting education.<sup>34</sup>

The Tracking Committee, while in general agreement, noted difficulties in implementing the recommendation. They pointed out that sabbaticals required funding, sponsor commitment, and recognition as an endeavor that was acceptable for career advancement through such processes as tenuring. They also believed that the engagement of professionally qualified faculty should not be allowed to undermine a university's unique commitment to research that extends the horizons of understanding in the field. Although the Tracking Committee agreed about the need to extend the scope of training for prospective practitioners, they believed that completion of a 150-hour master's program in accounting was the appropriate prerequisite qualifying to sit for the CPA examination. They also militated for an increase in the number of credits required for the traditional M.B.A. degree. The Tracking Committee also expressed the view that educational reform designed to improve the overall quality of human capital in the profession should be centered in autonomous schools of accountancy, independent of traditional schools of business.<sup>35</sup>

The Department of the Treasury Advisory Committee on the Auditing Profession formulated seven recommendations with respect to accounting firm organization and funding. Foremost was the suggestion that the SEC and Congress fund the formation of a national center for the study of the detection and prevention of financial fraud. The Committee also believed that in an era of global practice, the audit process could be improved through national legislation facilitating the interstate deployment of state-licensed CPAs, the elimination of unnecessary regulatory overlap, and

the strengthening of the effectiveness of state boards of accounting. It recommended that efforts should be made to improve practice governance. The Committee wanted the SEC to amend Form 8-K to require more information about the causes of auditor changes by public companies and to require disclosure to the PCAOB of “premature engagement partner changes on Public Company Audit Clients.” The Committee further recommended that engagement partners be required to sign audit reports and that the PCAOB consider providing clearer guidance with respect to the auditor’s responsibility for material fraud discovery, including clarification of how this could be more clearly communicated through a revised standard report. There was also a desire that large firms file public annual reports along the lines prescribed in the European Union’s Eighth Directive that incorporate measures of audit quality and that practices’ certified financial statement be submitted confidentially to the federal agency.<sup>36</sup>

Although the Tracking Committee registered strong agreement with all of the Advisory Committee’s recommendations for firm organization and funding, its report provided useful amplification of several points. The Tracking Committee was highly enthusiastic about the notion of establishing a fraud center that would conduct research and the prospects for the evolution of better guidance with respect to field and reporting standards. They also enthusiastically embraced recommendations relating to partner report signing and the steps proposed to increase the transparency of the activities of large CPA firms. However, they registered disappointment that the Advisory Committee paid little recognition to proposals to strengthen practitioner independence by forming audit only firms.<sup>37</sup>

The Advisory Committee made proposals for reducing the high degree of concentration among the large CPA units that dominate the market for audits of public enterprises. The Committee wanted to reduce barriers that inhibited the growth of smaller firms. It also believed, in light of the dislocations created by the withdrawal of Arthur Andersen, that new procedures needed to be developed to minimize the risk of major firm collapses. One step in this direction involved the definition of quality metrics for assessing the performance and risk of firms. Furthermore, they recommended that shareholders of public companies should elect their firm’s public accountants. The committee also believed that overall audit quality and the danger of large public accounting firm collapse could be mitigated through greater cooperation between the PCAOB and foreign regulatory authorities.<sup>38</sup>

The Tracking Team was highly supportive of the Advisory Committee’s recommendations for minimizing risks associated with the high concentration of firms providing audit services for public companies. The Tracking Team suggested that greater opportunity should be accorded smaller firms to participate in public forums, bolstering their public visibility, and that disclosure be mandated for any arrangements that might restrict or otherwise place limitations on the ability of smaller firms to compete for

large engagements. The Tracking Team also proposed a two-step plan for stabilizing large, endangered practice units. The first step centered on internal governance and changes needed to restore practice equilibrium. The second, an “external mechanism,” involved intervention by the PCAOB and the SEC to compel changes in firm operations and culture that reduced risk and provided incentives for implementing safer policies. New standards for evaluating performance were proposed that placed greater stress on achieving high-quality performance rather than the traditional emphasis on revenue recognition. The Tracking Team recommended that measures of quality performance consider both inputs and outputs to the audit process that could be derived from the PCAOB’s extensive files relating to firm examinations.<sup>39</sup>

Through consultation and reporting, the Tracking Team promoted the understanding of new proposals and built consensus about the future direction of reform. The importance accorded to the Tracking Team mission evinced the AAA’s activism in working primarily with government to reinvigorate the auditing profession. Education could not be separated from practice in fostering this change. Both functions were essential elements in a broader professional continuum.

### **The Pathways Commission**

The implementation of the recommendations of the Treasury Department Advisory Committee on the Auditing Profession resulted in the AAA and AICPA joining to form the transitional (2010–2015) Pathways Commission for Accounting Higher Education (The Pathways Commission), underscoring the importance of inter-organizational cooperation in the achievement of the profession’s value propositions. Although the AAA’s Tracking Committee addressed all of the Treasury’s broad goals concerning human capital and education, firm finances and organization, and market concentration, the Pathways Commission, as discussed more fully in Chapter 2, focused its efforts primarily on pedagogical issues.

The realization of professional goals required the smooth integration of the efforts of many groups that shared authority in accounting knowledge. Feedback from governmental agencies, such as the SEC and the Treasury, related to accounting’s role in maintaining public confidence in the nation’s financial markets and provided powerful signals about the need for reform. While the government helped to identify specific steps for remediation and increased the scope of its monitoring, it was unable to effectuate desired changes unilaterally. In a highly decentralized socioeconomic polity like the United States, government needed the cooperation and assistance of the expert groups that for more than a century played a significant role in financial market governance.

Inter-organizational cooperation was also critical because it built public confidence in professional accountancy’s broad array of vital services. The danger of diminishing public trust resided in the potential that Congress

would try to assuage public concerns about financial market disruption by expanding the scope of federal executive oversight that encroached on professional autonomy. The most effective counter against such devolution was through the establishment of more effective institutional arrangements that were effective in protecting the public interest. Through research and instruction, educators lay the foundations to support the intellectual edifice necessary to strengthen the effectiveness of professional function and thereby the realization of accountancy's value proposition.

During the period covered in this study, the AAA and AICPA have twice worked through major joint ventures to strengthen the profession. As discussed more fully in Chapter 2, the motivation for the first—the creation of the Accounting Education Change Commission (AECC)—stemmed from concerns among the large public practice units about how well educational curriculums incorporated necessary knowledge of change, especially those driven by technology and globalization. The principal achievement of this commission was in making available to the teaching community many thoughtful and original instructional models that responded to the circumstances shaping professional accountancy. However, this was a transitional and narrowly focused effort that was not organized with the intent to address the broad range of challenges that emerged early in the 21st century. The second transitional joint venture—the Pathways Commission—was better constituted to accommodate and evaluate the significance of change across many issues.

The Pathways Commission levered its operations through the use of volunteer task forces to implement its recommendations outlined in its 2012 master document, *Charting a National Strategy for the Next Generation of Accountants*.<sup>40</sup> This was apparent with respect to the first set of goals dealing with the closer integration of education, research, and practice. A task force sought to identify opportunities for practice-oriented research among allied professional groups such as the AICPA, the FEI, the IMA, and the AAA. Another worked to persuade universities and colleges to adopt Professionally Oriented Faculty Integration Principles. Yet another advocated establishing practice and education internships and externships for better linking firms, schools, and state societies.

A similar pattern of organizational interdependence becomes apparent in the handling of recommendations dealing with the promotion of alternative doctoral-qualifying tracks that offered greater pedagogical flexibility while satisfying expected standards for teaching and research. The AACSB International participated in the work of the Commission and conversations related to standards for practice-oriented faculty and also of non-traditional doctoral programs designed to qualify experienced practitioners who were embarking on careers in teaching and research.

The complexity of the challenge of forecasting the supply of doctorally qualified faculty was increased in 2013 by the AACSB's adoption of new

accreditation standards. While prior standards clearly indicated that a doctoral degree was required for AQ classification, new standards replaced the single AQ designation with SA (scholarly academic) or PA (practice academic), both of which required a doctoral degree. A third category, S.P. (scholarly practitioner) did not require a Ph.D. (see endnote 47, AACSB 2013a). Whether the new accreditation standards will decrease demand for accounting Ph.D.s is an open issue. However, the AACSB (2003, 2013b; see endnote 47) recognizes the value of having Ph.D.s on the faculty, as it is of the opinion that reduced interaction with doctorally qualified faculty provides accounting students with insufficient exposure to the broader social and economic contexts of accounting and decreases scientific rigor in approaches and methodologies.<sup>41</sup>

The achievement of the third recommendation of the Pathways Commission, enhancing the importance and effectiveness of teaching, also required inter-organizational coordination.<sup>42</sup> Foremost was the question of how to attract organizations and individuals that could finance a proposed National Teaching Center for Accounting Education Excellence.<sup>43</sup> The search for more effective pedagogical techniques required the fostering of contacts with teaching units and professional associations in business and accounting. Moreover, teaching effectiveness had taken on new importance because of its incorporation in AACSB International's assessment standards.

Inter-organizational cooperation was also vital in achieving the solutions envisioned in The Pathway's fourth recommendation relating to the design and delivery of instruction providing professional career preparation. The proposed solution envisioned a new type of instruction that would blend accounting knowledge, pedagogical technology, and interactive skills development to better inform professional judgment. This revolutionary approach would require the active participation and resource commitment of the professional firms who would benefit from such endeavors.<sup>44</sup>

Inter-organizational consortiums have worked toward the achievement of the fifth Pathway's recommendation, that of attracting a motivated, gifted, and diverse group of entrants to the profession.<sup>45</sup> The search for future talent could be facilitated by the efforts of the Pathways Commission to persuade the College Entrance Examination Board to consider the feasibility of an advanced placement option for secondary schools. Building the case demanded the involvement of many school boards interested in offering this opportunity to their students.<sup>46</sup>

The Pathways Commission's strategy also dealt with the development of capacities for collecting, analyzing, and disseminating reliable data to inform the analysis of trends relating to the profession and education.<sup>47</sup> One inter-organizational effort toward accomplishing this goal involved surveying about 1,000 departmental leaders on matters such as professional faculty program development and hiring, the application of technology in teaching, and advanced placement credits. The Commission also wanted to more precisely

specify its informational needs to support its programs partially through reliance on allied groups such as the AICPA, AACSB International, and NASBA for input.

Consistent with The Commission's seventh recommendation, the AAA and AICPA agreed in 2015 to end this joint venture and instead create new structures and mechanisms for assuring the continuous integration of future thoughts and ideas for sustaining a learned profession. Both the AICPA and AAA continued to support the Pathways' recommendations. The management of many task force ideas and assignments became increasingly challenging. Moreover, it became apparent that other educational and professional groups were effectively addressing many of the issues embedded in The Pathway's recommendations. To provide a forum for these latter views a new website, PathwaysInspired.org, was created on the AAACommons. The AAA, as noted in Chapter 2, also formed a Center for Advancing Accounting Education, which was able to continue advancing the Pathways' mission through its subsidiary dedicated to education.

## COSO

COSO leadership was not insensitive to the disturbances affecting the professional community during the first decade of the 21st century. While the organization had played a central role in providing guidance about the criticality of strong internal accounting control in preventing fraud and misstatements, it recently extended its compass to include the problems of enterprise risk management (ERM). The organization's mission statement now became committed to the provision of thought leadership through the development of comprehensive frameworks and guidance on enterprise risk management, internal control, and fraud deterrence designed to improve organizational performance and governance and to reduce the extent of fraud in organizations.<sup>48</sup>

In 2002, the passage of SOX legislation heightened the attention on internal control and intensified interest in Enterprise Risk Management (ERM) and the degree to which unanticipated risks potentially threatened organizations' survival. Recognizing this, COSO announced in 2002 the formation of an ERM task force, which subsequently resulted in the issuance of COSO's second conceptual framework. COSO contracted with PwC to conduct the study, which was published in 2004, *Enterprise Risk Management—Integrated Framework*.<sup>49</sup> AAA members were active in helping to guide this project, especially Larry E. Rittenberg of the University of Wisconsin, who was the AAA's representative on the COSO board. The project advisory council also included Mark S. Beasley of North Carolina State University and Douglas F. Prawitt of Brigham Young University. In 2012, in an effort to provide a better mechanism for communicating with COSO, AAA formed a COSO committee consisting of six members and headed by Dr. Prawitt. Committee members agreed to meet as needed to support various COSO projects;

they were tasked with informing AAA members of COSO calls for input and with producing reports to update AAA leadership on the progress of these projects.

## Conclusion

The AAA's inter-associational service arrangements reflected the interdependency that comes about when there is a significant degree of division of function in professional governance combined with a shared commitment to advancing the profession's value proposition. At the center of this complex was a loosely linked inter-organizational triangle that connected practice units, educators, and oversight boards by means of a changing mix of cooperative programs and initiatives. All were unified in their commitment to defining knowledge competencies that would protect the public by helping to assure ethical, efficient, and economical services in the delivery by CPAs of attestation and assurance and other services. During the course of the centennial quarter, these groups drew closer to address the new challenges and crises brought about by such powerful factors as technology, globalization, and innovative forms of contracting and business design. Initially, the solutions pursued were narrowly issue specific and of relatively short duration. By the end of the quarter, the extension of organizational learning at the AAA led to a greater appreciation of the importance of long-term planning, especially with respect to coordination with allied groups. The work of the Pathways Commission provided a very valuable transitional focus for marshalling the considerable human and material resources of the extended accountancy community. More importantly it provided a forum for defining new strategies for the integration of the two complementary dimensions of the profession's value proposition, maintaining attractive career opportunities on the individual level while affording services that were effective in protecting the public interest and in facilitating the growth and sustainability of a global economic system.

<sup>1</sup>National Commission on Fraudulent Financial Reporting. 1987. *Report of the National Commission on Fraudulent Financial Reporting*. Washington, DC: National Commission on Fraudulent Financial Reporting.

<sup>2</sup>Dennis R. Beresford and L. Todd Johnson. 1995. Interaction between the FASB and the academic community. *Accounting Horizons* 9 (4): 108–117.

<sup>3</sup>See, for example, American Accounting Association's Financial Accounting Standards Committee. 1993. Response to the FASB discussion memorandum distinguishing between liability and equity instruments and accounting for instruments with characteristics of both. *Accounting Horizons* 7 (3): 105–113. The committee included Jerry J. Weygandt (chair), William A. Collins, G. Michael Crooch, Loyd C. Heath, William H. Holder, Charles L. McDonald, Lawrence Revsine, D. Gerald Searfoss, and Lawrence A. Tomassini.

<sup>4</sup>For example see Catherine H. Schrand and John A. Elliott. 1998. Risk and financial reporting: A Summary of the discussion at the 1997 AAA/FASB Conference. *Accounting Horizons* 12 (3): 271–282.

- <sup>5</sup>See Paulette R. Tandy and Nancy L. Wilburn. 1996. The academic community's participation in standard setting: Submission of comment letters on SFAS 1-117. *Accounting Horizons* 10 (3): 92-111.
- <sup>6</sup>American Accounting Association. 1991. Committee on Accounting and Auditing Measurement 1989-1990. *Accounting Horizons* (September): 81-105. Other members of the committee included Michael J. Barrett, University of Nebraska; William H. Beaver, Stanford University; William W. Cooper, The University of Texas at Austin; J. Alex Milburn, Ernst & Young; and David P. Tweedie, KPMG Peat Marwick McLintock.
- <sup>7</sup>James J. Leisenring and Todd Johnson. 1994. Accounting research: On the relevance of research to practice. *Accounting Horizons* 8 (4): 74-79.
- <sup>8</sup>Katherine Schipper. 1994. Academic accounting research and the standard setting process. *Accounting Horizons* 8 (4): 61-73; D. R. Beresford. 1991. Standard setting process in trouble (again). *Accounting Horizons* 5 (2): 94-96; D. R. Beresford and T. Johnson. 1995. Interactions between the FASB and the academic community. *Accounting Horizons* 9 (4): 108-117.
- <sup>9</sup>The focus of federal regulation originally centered in the Federal Trade Commission with passage of the Securities Act of 1933. Responsibility for securities market oversight was transferred the following year under the Securities Exchange Act of 1934.
- <sup>10</sup>See, as an example, American Accounting Association's Securities and Exchange Commission Liaison Committee. 1995. Mountaintop issues: From the perspective of the SEC. *Accounting Horizons* 9 (1): 79-86. The committee membership included Robert J. Sack, (chair), James R. Boatsman, Robert S. Fell, Jack L. Krogstad, Spencer J. Martin, and Marcia S. Niles.
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- <sup>12</sup>Susan D. Krische, Roger D. Martin, and T. Jeffrey Wilks. 2013. Accounting faculty experiences with practice oriented fellowships. *Accounting Horizons* 27 (2): 229-247.
- <sup>13</sup>Walter P. Schuetze. 1994. A mountain or a molehill? *Accounting Horizons* 8 (1): 69-75.
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- <sup>15</sup>L. E. Turner and Joseph H. Godwin. 1999. Auditing, earnings management, and international accounting issues at the Securities and Exchange Commission. *Accounting Horizons* 13(3): 281-287.
- <sup>16</sup>American Accounting Association Executive Committee Meeting. 1992. *Minutes*. 10-11. San Antonio, TX, April 10-12.
- <sup>17</sup>Mark S. Beasley, Joseph V. Carcello, and Dana R. Hermanson. 1998. *Fraudulent Financial Reporting: 1987-1997: An Analysis of U.S. Public Companies*. New York, NY: Committee of Sponsoring Organizations of the Treadway Commission. Available at: [http://www.coso.org/publications/FFR\\_1987\\_1997.PDF](http://www.coso.org/publications/FFR_1987_1997.PDF)
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- <sup>20</sup>American Accounting Association. 2006. *Task Force Position Statement*. Available at: [http://www2.aaahq.org/temp/NASBA/PositionStatement%20\\_3\\_.pdf](http://www2.aaahq.org/temp/NASBA/PositionStatement%20_3_.pdf)
- <sup>21</sup>*Accounting Education News*. 2006. 34 (1): 1 and 3.
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- <sup>23</sup>NASBA. 2010. *NASBA Reaches Out to Educators*. Available at: <https://nasba.org/blog/2010/11/03/november-2010-nasba-reaches-out-to-educators/>
- <sup>24</sup>Information on these reports can be accessed at: <https://www.nasba.org/products/nasbareport/aaaconference/>
- <sup>25</sup>*Accounting Education News*. 2013. Highlights of the New Faculty Consortium. 41 (3): 7.
- <sup>26</sup>For highlights from the conference, see *Accounting Education News*. 2015. 43 (4): 8–10.
- <sup>27</sup>Center for Audit Quality. 2016. *About Us*. Available at: <http://www.thecaq.org/about-us>
- <sup>28</sup>The Advisory Committee's recommendation on human capital is also discussed in Chapter 2.
- <sup>29</sup>D. Carmichael. 2004. The PCAOB and the social responsibility of the independent auditor. *Accounting Horizons* 18 (2): 127–133.
- <sup>30</sup>*Ibid.*, 131–133.
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- <sup>34</sup>*Ibid.*, 70–75.
- <sup>35</sup>*Ibid.*, 70–75.
- <sup>36</sup>*Ibid.*, 75–79.
- <sup>37</sup>*Ibid.*, 75–79.
- <sup>38</sup>*Ibid.*, 79–82.
- <sup>39</sup>*Ibid.*, 79–82.
- <sup>40</sup>The Pathways Commission. 2012. *Charting a National Strategy for the Next Generation of Accountants*. Sarasota, FL: American Accounting Association and the American Institute of Certified Public Accountants.
- <sup>41</sup>Association to Advance Collegiate Schools of Business International (AACSB). 2003. *Sustaining Scholarship in Business Schools*. St. Louis, MO: AACSB; Association to Advance Collegiate Schools of Business International (AACSB). 2013a. *Accreditation Standards*. Tampa, FL. Available at: <http://www.aacsb.edu/accreditation/standards/2013-accounting>; AACSB International—The Association to Advance Collegiate Schools of Business. (AACSB). 2013b. *The Promise of Business Doctoral Education. Setting the Pace for Innovation, Sustainability, Relevance, and Quality*. Report of the AACSB International

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- <sup>42</sup>The Pathways Commission. 2012. *Charting a National Strategy for the Next Generation of Accountants*. 63–67. Sarasota, FL: American Accounting Association and the American Institute of Certified Public Accountants.
- <sup>43</sup>The Pathways Commission. 2014. *Proposal for a National Center for Accounting Education Excellence*. Sarasota, FL: American Accounting Association and the American Institute of Certified Public Accountants.
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- <sup>45</sup>*Ibid.*, 81–91.
- <sup>46</sup>*Ibid.*, 81–91.
- <sup>47</sup>The Pathways Commission. 2012. *Charting a National Strategy for the Next Generation of Accountants*. 91–96. Sarasota, FL: American Accounting Association and the American Institute of Certified Public Accountants.
- <sup>48</sup>For an analysis of the linkages between COSO and the academic community see, David L. Landsittel and Larry E. Rittenberg. 2010. COSO: Working with the academic community. *Accounting Horizons* 24 (3): 455–469.
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# CHAPTER 5: SUSTAINING THE VISION: FINANCE, STRATEGIC PLANNING, AND ORGANIZATION

## Introduction

The development of strategic management capabilities enabling the AAA to respond effectively to a changing professional-academic environment was vital in sustaining its role as thought leader in accounting and its commitment to enhancing its value propositions. Strategic management is a process in which the lessons of the past and the present condition thinking about how best to prepare for an uncertain future. Strategic management in the context of Associational evolution had six basic elements. First, it involved making choices for the commitment of both financial and human resources among competing options that promised to maximize benefits for the member community. Second, it depended on information reports that were effective in conceptualizing future goals and the tradeoffs necessary to achieve them. Third, planning encompassed a multi-year horizon. Fourth, it included an ability to monitor the external environment to identify impending changes that could affect the Association's mission. Fifth, it required the ability to assess the quality of operating performance and adherence to plans. Sixth, it required a means for implementing stated objectives, including the promotion of closer integration in pursuing goals between the leadership at the Association's center and the component regions, sections, and other units operating at its periphery.

During the period 1991–2016, the extension of strategic management capacities proved vital in helping the Association adjust to two starkly different sets of circumstances. During the first stage, which lasted until the early 2000s, the AAA confronted significant problems with regard to membership levels, finances, governance, and coordination. The overriding challenge related to conserving strained resources while maintaining high-quality service to members. This quandary, however, changed beginning about 2005, partly because of the evolution of new and improved strategic management practices. These new approaches played a key role in the Association's successful drive to strengthen its finances through the exploitation, with the assistance of publication aggregators, of the high economic value of the Association's considerable body of intellectual property built up since its inception. Financial strength caused a major shift in strategic emphasis. The new inflows made the Association more independent and autonomous. Planners now focused on the challenge of using resources in new ways to extend the scope of useful and valuable services for the membership. These efforts included the creation of a new flexible communication platform—the AAACommons—and the expansion of established programs

such as the Conference on Teaching and Learning in Accounting (CTLA). It also made possible the establishment of a stronger brand identity for the Association, a stronger operational link between AAA's headquarters and the regional organizations, and new forward-looking centers cooperating with various sections to facilitate the closer integration of member research, teaching, and service endeavors in response to major drivers of academic and professional change.

In the following sections of this chapter, we first consider the serious challenges confronting the AAA's leadership at the beginning of the 1990s. The "Pioneering the Development of a Strategic Framework" section analyzes the first formal strategic initiative that emerged during this period and its impacts on the Association's mission. The next section focuses on how long-term planning and program implementation were greatly improved beginning about 2005. The sections following explain how this change helped to advance the economic exploitation of intellectual property, the extension of member services through the subsequent creation of new digital platforms like the AAACommons and the definition of a unique association brand. The penultimate section evaluates the further refinement of the strategy-setting function in 2013 through the "Sharpening Our Vision" program that stressed the exploration of the AAA's possible future roles in a rapidly changing global setting. It also explains the strategic significance of the formation in 2015 of AAA's specialized centers.

## The Challenges

The earliest development of strategic management capabilities at the AAA came in response to four major challenges that placed constraints on the scope of its activities. These were a reduction in membership and a concomitant decline in revenue and support, tensions between regions and special sections, and member dissatisfaction with governance practices.

The most difficult challenge confronted by the AAA during this period was the need to reverse a multi-year decline in membership that had a serious adverse effect on Association finances. The size and growth of the membership were vital factors in assuring organizational sustainability, providing credence to the AAA's claims to thought leadership and maintaining its commitment to its value proposition. In 1991 the AAA had 10,443 members including 1,919 practitioners and 2,311 international members.<sup>1</sup> A prolonged contraction of membership, which was not reversed until 2005, constrained Association finances and consequently the ability to offer services to members. Total membership declined 24 percent from 1991 levels to a low of 8,003 in 2004.<sup>2</sup> The main causes of the decline centered in two categories. The first was the practitioner membership, which dropped 63 percent during this period to 734. Part of the decline probably reflected concerns among practitioners that the types of issues and methodological approaches advanced in academic circles seemed less relevant to the pragmatic problems

encountered in practice. The second group was the academics themselves, whose ranks contracted from 6,213 in 1991 to an ultimate nadir of 5,859 (-6 percent) in 2007.<sup>3</sup> These latter trends partly reflected the leveling off of the growth of the accounting professoriate. It also doubtless reflected the growing range of intellectual niches within the field, which were not all adequately addressed by Association programs.

Because membership decline limited financial growth, the Association initially employed strategies that tightly husbanded its limited asset pool. In 1991 the AAA controlled net assets aggregating \$1.9 million and its revenue and support inflows amounted to \$3.6 million. Careful management enabled the AAA to maintain financial equilibrium for core activities. That same year, the Annual Meeting had generated a profit of \$95,000 on revenues of about a half million dollars. Publications, subscriptions, and advertising generated a profit of \$283,000 on revenues of \$851,000. Member dues of \$673,000 (including \$162,000 from the sections), other revenues of \$508,000 (including \$262,000 from the sections and regions), and \$55,000 in interest and dividend income more than offset the \$987,000 in administrative expenses.<sup>4</sup>

These resource streams were, however, insufficient for the AAA to undertake major programs on its own initiative and thus contributed to its dependency on the financial support of allied professional groups. Contributions of \$1.3 million from external groups, most notably the larger public practice units, financed major programs, assisted the sections and regional bodies, and supported the fellowship fund. The lion's shares of this latter resource were dedicated to four major programs: the Accounting Education Change Commission (\$634k); the Trueblood Seminar (\$221k); Professionalism and Ethics Seminar (\$92k); and the Corporate Accounting Policy Seminar (\$56k).<sup>5</sup> Resource limitations also translated into the curtailment of the size of publications and the number of publishable articles and the imposition of *de minimis* thresholds for the formation of new sections or publications.<sup>6</sup>

Financial limitations also partially contributed to growing tensions between the special sections and regions that served as major venues for member activism in Associational affairs. Despite membership declines, the AAA was still a sizable organization, and therefore had to deal with communication and coordination issues that bedevil large entities. Indeed, the structure of the Association may have exacerbated these problems. By 1991, there was a perception that the national organization was not responsive enough to its grassroots members and the needs of the regions and sections. Members with specialized interests saw some of the application and approval practices for new sections as cumbersome and stifling. Furthermore, the sections debated the allocation of dues between sectors and the national organization. In an era of tight funds and decreasing membership, regional, sectional, and national meetings were seen as competing for an increasingly small number of members. Fundraising was also seen as being impeded due to the fact that

the same outside organizations were receiving multiple requests for funds from regions and sections. Officers saw the potential for the secession of some subgroups, harming the national organization. President Alvin A. Arens, for example, was disturbed by the intersegment competition. He had grown up in rural Minnesota where local farmers became unified through involvement in agricultural cooperatives. Given this background, it is understandable that he espoused the view that the AAA was not a federation but rather an “overall cooperating society.”<sup>7</sup>

Since its early years, the AAA had functioned at both regional and national levels. Regions flourished in times when the ability of members to travel was limited, either because of infrastructure limitations or cost. Because of this, Region Meetings were not seen as competing with the Annual Meeting. Then, in 1976, there emerged sections that reflected the increasingly specialized nature of research and practice. The Sections had their own meetings, which competed with the Region and Annual Meetings for attendants. But, unlike the Regions, the special Sections also held specific topic sessions at the Annual Meeting. Thus, while a practitioner might have to choose between a Region Meeting and the Annual Meeting due to time or financial constraints, the practitioner found that by attending the Annual Meeting s/he could also participate in Section activities. In a time of declining membership where meeting attendance was an important source of resources, this set up a situation where the Sections competed against the Regions and the Regions against the national Association. Few were happy.

In the new century, average attendance at the regional meetings declined from just over 400 participants to under 150.<sup>8</sup> Thriving regions were seen as a necessary part of AAA’s overall strategy, playing a role in harnessing the collective wisdom of their members. For many existing members, the regional meeting was a viable alternative or supplement to the Annual Meeting for networking and getting feedback on research. Regional meetings were also seen as prime opportunities for members to obtain CPE credits at a reasonable price.

Members also lacked enthusiasm for efforts to create a distinguishing identity through the promulgation of a mission statement. In 1991, for example, a proposed new mission statement was presented to the membership, titled, “The Mission of the American Accounting Association Is to Improve Accounting Education.” Attempting to be inclusive, the statement went on to state that “(t)eaching, research, and practice are interdependent elements of the educational process.”<sup>9</sup> What was most disconcerting about this effort to foster agreement about the definition of the Association’s basic mission was that it was rejected by the membership. The proposal was voted down in 1991 at the Annual Meeting. Another attempted revision was also defeated in 1992. There was a growing need for the center to draw closer to the periphery.

Further evidence of the gulf separating organization from membership was reflected in a challenge in 1995 to the methods followed for selecting

the AAA's leadership. David Cooper (University of Alberta), Marilyn Neimark (Baruch College-CUNY), Tony Puxty (University of Strathclyde), Tony Tinker (Baruch College-CUNY), and Paul Williams (North Carolina State University) petitioned, among other matters, for a change in the electoral process.<sup>10</sup> Significantly, all were prominent proponents of the historical and sociological study of accounting, emergent fields whose members had not traditionally been recruited for senior leadership. The drive for greater democracy partly reflected the aspirations of the increasing numbers of members in these new scholarly niches. They wanted among other issues to replace the Nominating Committee and its practice of selecting one candidate for each senior officer position with an election committee that would accept multiple candidates for office and supervise competitive contests. Although the vote of the membership failed to sustain the proposed changes, the fact that such an initiative came so far was a signal that the academic world was changing in fundamental ways that needed to be considered in the future in planning for a more broadly inclusive association.

## **Pioneering the Development of a Strategic Framework**

The Association's traditional planning process had long been the responsibility of the volunteers who led the organization, particularly the Executive Committee (EC). Policy formulation was generally most receptive to the priorities of the current president, who served for one year. Some individual committees sought to surmount this short-term bias by producing long-term goal statements, like the 1991 Finance Committee's goal for the AAA to provide a high level of member services with maximum efficiency. Periodically, groups such as the Long-Range Planning Commission would be formed to produce planning documents for the Association overall, or sometimes to develop plans for confronting specific issues, like the Emerging Issues Committee.

AAA's leadership early in the 1990s recognized that long-term, continuous, strategic planning needed to be incorporated more firmly into the AAA structure. President Jerry Weygandt identified key reasons for supporting a more formal approach. He believed that plans were critical in helping to assure cost-effective faculty development for members. A focus was also needed to confront accountancy's changing demographic and environmental trends. Weygandt believed that new thinking that would derive from such planning could help to narrow a widening gap that many worried was separating education and practice. There was no permanent structure to inform the AAA's senior leadership, which turned over every one or two years. Stronger capacities for strategy setting were also believed critical in husbanding the Association's limited resources and in developing new sources of financing. The imminent departure of the Association's long-time executive director, Paul Gerhardt, reinforced the need for such planning.<sup>11</sup>

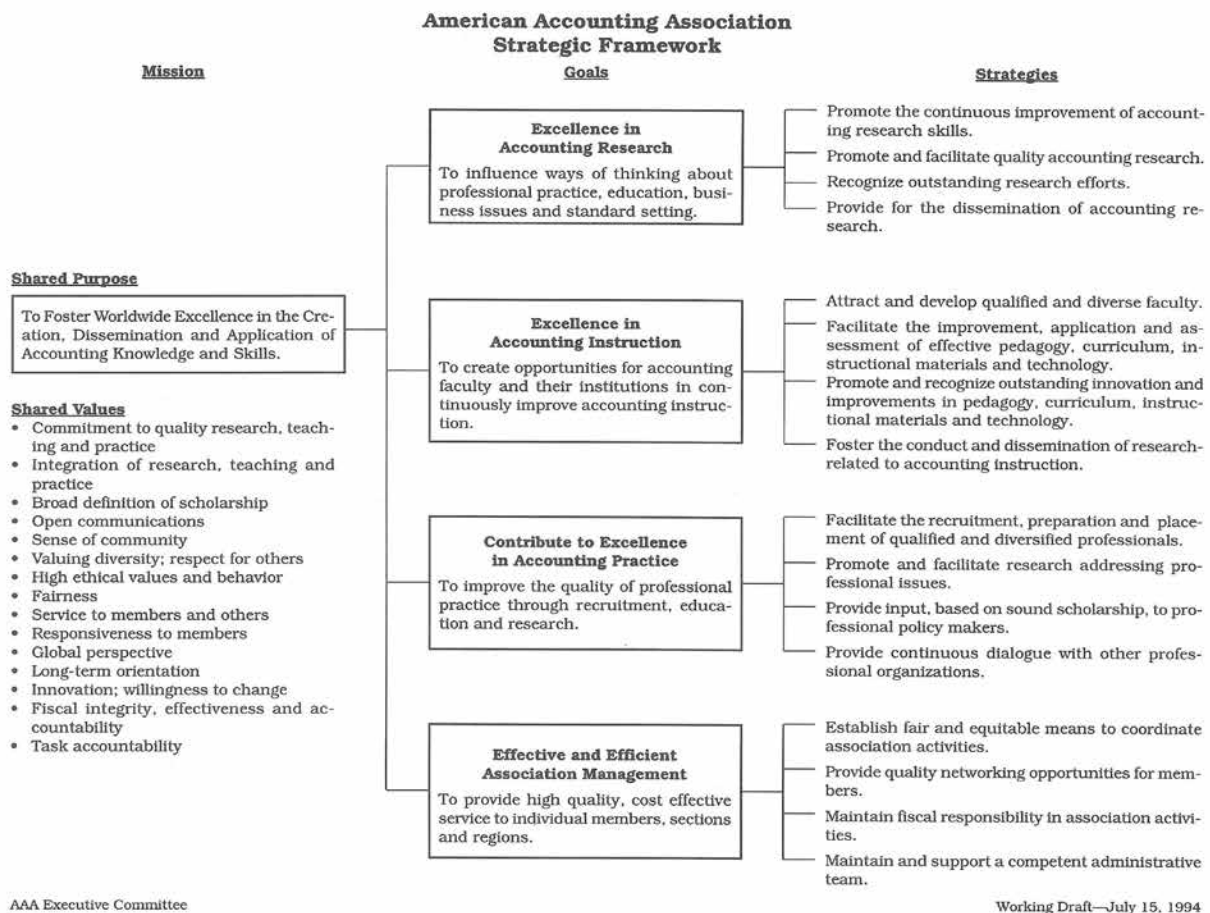
In December 1993, the first strategic planning meeting, funded and facilitated by Ernst & Young, was held, chaired by Steve Albrecht with the



participation of Andrew Bailey, Katherine Schipper, and Jan Williams. This group, with the assistance of Michael Moore, a strategy expert from Ernst & Young, produced a preliminary document that was presented to both the EC and Council for refinements before its presentation to the wider membership in 1994. The planning meetings defined new ways of thinking about the AAA’s basic missions and the options open to achieve them over time. This involved evaluating the Association’s strengths and weaknesses, its existing environment, and its future challenges.<sup>12</sup>

Central to this process was the establishment of a strategic framework. It was thought to be a “living document” that could be continually modified to accommodate changing future circumstances. A key aspect of this new design included the definition of a basic mission that defined the role of the Association in a competitive world. The mission had two elements. It included the shared purpose “To Foster Worldwide Excellence in the Creation, Dissemination and Application of Accounting Knowledge and Skills.” The strategic framework also included a list of 15 shared values that were important in advancing the Association’s mission, including concerns

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about such issues as commitment to quality in research, teaching, and practice; a broad definition of scholarship; valuing diversity and fairness to others; responsiveness to members and a global perspective. The second major category “goals” had four major objectives: “excellence in accounting research, excellence in accounting instruction, contribution to excellence in practice, and effective and efficient association management.” The end result was a document that attempted to address current challenges with the flexibility to adapt over time and included a mission, values, goals, and strategies. The mission was a vision of service; values referred to the experience of involvement; goals were the special value added to both members and stakeholders through involvement with the Association; and strategies were defined as directional thrusts that would result in actionable plans. Thus, a foundational document for future strategic planning emerged, along with an intention of continually monitoring and revising the plan. Annual strategic planning retreats of the EC occurred, supported by Ernst & Young funding.<sup>13</sup>

The services of a consulting firm, Strategic Initiatives, Inc., were used to develop strategy and provide insight into data collected on members’ preferences. The insights gleaned both directional and practical information. They learned, for example, that the membership was price sensitive to faculty development opportunities; this resulted in a decision to add more CPE sessions to the Annual Meeting (and later, regional meetings) so that members would not need to choose between the costs of continuing education or the cost of meeting attendance.

Resource constraints also compelled the Association to introduce new practices for monitoring more closely its finances. Attention was focused on financial reporting and budgeting. One such response was the development in 1994 by Secretary/Treasurer and soon to be President Mary Stone (The University of Alabama) of a new budgetary rule for assuring the adequacy of the Association’s financial assets in pursuing its mission. Stone’s rule to signal the need to take corrective action incorporated two tests. The first test involved the determination whether net assets at the beginning of the year were expected to be less than half of budgeted operating expenses net of budgeted revenues; the second test was the determination of whether the Association experienced decreases in its unrestricted net assets for the previous two years and projected a decrease for a third year. In this latter case, the unrestricted balance was further adjusted by eliminating less liquid assets such as inventories, prepayments, and property plant and equipment. The tests would be applied by the president-elect each year prior to the budget presentation to the Executive Council.<sup>14</sup>

Financial controls were instituted at this time with the aim of providing an early warning of sections or regions that might be having financial difficulty. Minimum cash requirements for subgroups were established; warnings would be generated when cash balances dipped to \$10,000 for groups that held

an Annual Meeting, with the groups being put on financial probation when the balance dropped to \$5,000 (for groups without Annual Meetings, this threshold was decreased to \$3,000).

To provide the basis for a more informed judgment about the region-section discord, the Executive Committee appointed Wanda Wallace (The College of William & Mary) as special liaison to both groups in 1991. Wanda's involvement in several sections, as well as her prior service as a Council Member at Large, had given her wide exposure throughout the AAA. In her role as liaison, Wanda attempted to increase communication as a first step towards increased participation. She promoted the idea of officers at the national level working together with their counterparts at the regional and sectional levels.<sup>15</sup>

Furthering Wanda Wallace's work, an *ad hoc* council committee was formed in 1996 specifically to deal with issues relating to sections and regions. The committee was charged with finding ways to increase member involvement in activities sponsored by both Regions and special Sections. At the same time, the committee was investigating ways to increase involvement at the national level of members currently active at the Region or Section level. For example, the Executive Committee felt that representation in the Accounting Education Advisory Committee from the Regions and Sections was inadequate. In some cases, the Executive Committee mandated further involvement from the subgroups, as when in 1997 each section and region was required to identify one individual as liaison to the Faculty Development Committee. The Executive Committee felt that these initiatives achieved positive results. Feedback from the 1998 Annual Meeting, for example, indicated improvement in Section/Region relations.<sup>16</sup>

Efforts were also made to control the proliferation of sections by mandating *de minimis* rules. Recognizing that not all sections had similar needs, in 2000 the Small Section Task Force determined that the minimum number of members for continued section status be reduced to 200 (50 percent of the number of signatures required to start a section.) If membership fell below 200, a three-year extension would allow the section to attempt to recruit more members. These represented changes from a minimum level of 350 and a one-year extension.

The Faculty Development Committee, first formed in 1997, also played an important role in strategic planning.<sup>17</sup> Envisioned as providing support for faculty in the areas of both teaching and research, the former endeavor was seen as lacking and so efforts were made to increase support for teaching. There was also a concern about the need for older member renewal through the development of competencies in such transformative fields as information technology that were beginning to revolutionize accounting education. Moreover, there was an opportunity for the Association to extend member services and increase revenues through a broader commitment to continuing professional education. Such programs would be especially attractive to those members who maintained active CPA licenses and were required to complete state-mandated educational

requirements. The new post also afforded an opportunity to extend member involvement by expanding the range of educational opportunities through the Annual Meeting, and the conclaves of the special sections and regions. The AAA responded by creating a new staff position, Director of Faculty Development, with Tracey Sutherland as the first director. Other early steps to improve faculty development included increasing the number of sessions devoted to pedagogy at the Annual Meetings and the creation of a Faculty Development Updates section in the Association's newsletter.

The Executive Committee also strengthened its commitment to the scholarly endeavor by establishing a senior research post and by planning new commitments to international accounting. The director of research was to be an academic whose role was to monitor external developments relating to accounting research and to disseminate this information to appropriate administrative and scholarly echelons within the Association. The expansion of exposure to international accounting was logical with the growing importance of global trade and finance to American business, the promulgation of two major standards (SFAS No. 8 and No. 52) by the FASB for these matters, and the fact that about 25 percent of the membership was based overseas. In 1992, the AAA and the Seventh International Association for Accounting Education & Research co-hosted an International Accounting Conference near Washington, DC that attracted over 400 participants. In addition, the AAA's International section in conjunction with KPMG Peat Marwick launched its first research seminar that year in Santa Clara, California.

Resources were also redeployed by closing some legacy activities in favor of involvements that promised greater benefits from the perspective of Associational growth and vibrancy. The annual senior faculty meeting was discontinued. Funding, instead, was increased in 1993 to support an AAA doctoral fellowship fund through an arrangement with Maryland Bank of North America (MBNA). The AAA's involvement in an MBNA Affinity Credit Card Program guaranteed a \$5,000 annual donation as well as an estimated \$15,000 in shared proceeds from card usage.<sup>18</sup>

Not all initiatives proposed in strategic planning sessions were implemented or proved long-lasting. In 2003, the Executive Committee decided not to proceed with an attempt to combine *Accounting Horizons* and *Issues in Accounting Education* into one new journal after receiving voluminous negative feedback from the membership. The "Member Get a Member Program," introduced in early 2000 as a way to increase membership, yielded less than impressive results and was ended in 2002. The same year also saw the closing of the faculty development bookstore, as well as the end of the benchmarking program. The process of evaluating the success (or lack of) for strategic initiatives eventually became more formalized, with structures put in place, including budgets, to track their progress. Decisions to retain, expand, or drop programs were evaluated in terms of a variety of factors, including the number of members served and financial costs.

## **The Refinement of Strategic Management, 2005–2010**

The creation of new planning documents and surveys, no matter how well designed, was by itself insufficient to assure effective strategic implementation. Although there was long recognition of the need to overcome the continuing one-year bias in executing plans that was largely a function of the short duration of presidential terms, little had been done to solve this problem. There was a need for a more effective approach that involved members and staff to assure strategic continuity and that the job got done.

Beginning in 2007, D. Scott Showalter, a partner at KPMG who served on the AAA's Executive Committee as VP–Professional Relationships and would later join the faculty of North Carolina State University, provided leadership in the drive to assure a more effective long-term pursuit of planning goals. Showalter was an excellent choice for this assignment because of his experience in public practice with strategic planning assignments. Showalter and the Executive Committee were also assisted by strategic planning facilitator Dale Karren, a founder and principal of the consulting firm Petrous, Inc., of Bountiful, UT.<sup>19</sup>

Strategic planning became more intensive and wide ranging. The 2007 strategic planning meeting helped strengthen the planning function with the introduction of a “desired states document” to assist in the conceptualization of the direction and timing of future change.<sup>20</sup> It equated the Association's basic vision elements with future desired states pertaining to four major aspects of organizational commitment and ideas that might be considered in reaching these goals. Desired future state documents were prepared to achieve such objectives as (1) developing our community, (2) optimizing organizational efficiency and responsiveness, (3) serving members and society, and (4) realizing our purpose. That same year the participants in the planning process prioritized 12 initiatives as compared to the five value propositions considered in 2000. Efforts were made to provide guidance about these matters also to the Council and the Executive Committee and a strategic planning workshop was held for the professional staff.

In addition, the Executive Committee approved a new three-step approach to improve the strategy-setting process.<sup>21</sup> The first involved fostering agreement about Associational plans that would transcend the time limitations of individual presidential terms and assure continuity over a multi-year time horizon. This commitment was initially made in 2006 between President Shyam Sunder, past president Judy Rayburn, and president-elect Gary Previts. In 2008, this arrangement became formalized in the creation of the Core Strategy Team, which also included the executive director, Tracey Sutherland. This was renamed later in 2010 as the Management Team and added the Vice President–Finance to its membership to provide input about the AAA's economic performance.

The second was the establishment of organizational support to enable volunteer members to assist and advise the Core Strategy Team.<sup>22</sup> This led to the formation of the Strategy Management Team in 2008 chaired by D. Scott Showalter and which included as members Mark Beasley (North Carolina State University), Bruce Behn (The University of Tennessee), Christine Botosan (The University of Utah), Bonnie Klamm (North Dakota State University), and David Otley (Lancaster University). The Strategic Management Team served in an advisory capacity to the Core Strategy Team. The Strategic Management Team among other duties reviewed strategic plans, assisted in setting a plan for implementation, and monitored the environment for potential opportunities or threats to the AAA and its programs. High-priority issues for this team included such matters as membership growth and fulfillment, an electronic platform for the Association, strategic relationships, and global educational development. The last element was the understanding that the most effective way to advance strategic goals was to assign them to special task forces or committees for implementation.<sup>23</sup>

In 2010, these and other ideas became crystallized in *2010–2012 Strategic Plan*, a project captained by President Nancy Bagranoff and Executive Director Tracey Sutherland.<sup>24</sup> The document equated Associational visions involving the realization of purpose, the development of community, service to membership and society, and the enhancement of organizational effectiveness to a mix of desired future states that would become the focus of planning. It also specified seven strategic goals: membership growth and fulfillment; AAACommons; strategic relationships; governance and structure; marketing and branding; business processes; and finance. In addition, member employment opportunities were improved beginning in 2007, with the establishment of an expanded career fair and interview hall scheduled for the Sunday prior to the opening of the Annual Meeting.<sup>25</sup> The *Plan* made effective use of timelines for communicating milestones encountered in advancing three major projects: the revision of the bylaws in 2010, the formation of the AAACommons in 2008–2009, and the ongoing process of strategic definition.

## Intellectual Property

Operating parallel to the AAA's strategy formulation activities was a new effort to capitalize on its investment in intellectual capital. This effort represented an important turning point because it eventually provided substantial financial resources that facilitated the achievement of the goals identified in the *Strategic Plan*.

In the effort to strengthen Association finances and place its publishing activities on a sounder footing, the Association became sensitive to the economic potential of its large store of intellectual property. The extension of the AAA's organizational capacities for addressing many of the challenges it encountered came about in large measure from its ability to exploit economically a treasure trove of intellectual property steadily built up since

the Association's inception. Advances in information technology radically changed the economics of scholarly publication and knowledge dissemination. By the first decade of the 21st century, the Internet and the World Wide Web provided firm foundations for the efficient global transfer of information. Scholarly organizations increasingly communicated with the outside world through elaborate websites that provided a wealth of information about their missions and achievements. Internal publishing efforts on the part of such bodies benefited from the introduction of relatively inexpensive desktop publishing software and equipment. Scholarly articles were also disseminated through a host of research networks that emerged to serve a host of scholarly niches. Publication printing and shipping costs were dramatically reduced with the advent of electronic journals, which helped greatly in containing the high acquisition costs that were squeezing library budgets worldwide. Technology also changed the boundaries of the market from a perspective that was primarily national in focus to one that was worldwide. The AAA, as we shall see, responded to these changes in ways that not only improved organizational finance but also enhanced its pledge to maintaining accounting thought leadership and adherence to its value propositions.<sup>26</sup>

The initial step in exploiting new opportunities for disseminating knowledge began in January 2004 from fees generated from use of the AAA's substantial legacy of journal research through two aggregators. On the payment of an annual fee, the journal aggregators were allowed to market the electronic versions of selected AAA journals to business and academic libraries. In 2005, the AAA received \$580,000 under these contracts for fiscal 2004 and 2005.<sup>27</sup> Total revenue from publications and aggregators grew to \$724.8m in 2005. While the AAA's journals had historically contributed net of expenses about \$250,000 annually, the new source of revenue offset the general publications category deficit, which resulted largely from the high costs of postage, printing, photocopying, and full- and part-time labor. In 2005, the Executive Committee decided to hold aside aggregator income to fund planning, expert assistance, and the extension of a technological infrastructure to transform the ways that the Association would disseminate knowledge and communicate with members and the outside world.<sup>28</sup>

Sensitive to the many complexities that likely would arise in this transformation, the AAA formed in August 2006, the Intellectual Property and Structure Task Force chaired by former president Andrew D. Bailey with President Shyam Sunder serving as executive committee liaison. This new body, whose membership included Robert Colson (Grant Thornton), William Felix (The University of Arizona), Dhananjay Gode (New York University), Susan Haka (Michigan State University), Robert Libby (Cornell University), and Andrew Lymer (Birmingham University), began the process of defining Associational policies for responding to the great changes in intellectual property economics brought about through technological innovation. In addition to staff representation headed by Executive Director Tracey

Sutherland, the Task Force was also advised by an outside consultant, Judy Luther, president of Informed Strategies of Ardmore, PA. The Task Force was charged with the responsibility of making recommendations about four broad issues: “(1) the organizational and financial structure of the AAA; (2) AAA current and future publications; (3) intellectual content creation and dissemination; and (4) any other relevant issues that arise during their deliberations.”<sup>29</sup>

In addition to its positive financial effects, the Task Force gained two unanticipated insights relating to the impacts of the AAA’s intellectual property. While the section journals only accounted for about 10 percent of total subscribership, the aggregators reported that the articles downloaded in 2006 for this category accounted for 30 percent of the total. Moreover, the greatest concentration centered in four journals: *Auditing: A Journal of Practice & Theory* (9 percent of the total), *Journal of Management Accounting Research* (9 percent), *Journal of Information Systems* (7 percent), and *Behavioral Research in Accounting* (4 Percent). An additional 3 percent was shared in aggregate by five other section journals. The second surprise had to do with the geographic distribution of articles downloaded in 2006. International requests accounted for 58 percent of the total. Scholars from two major areas accounted for most of this total: Asia-Pacific 32 percent and Europe 22 percent.<sup>30</sup>

During their deliberations, the Intellectual Property and Structure Task Force made many policy recommendations to guide the AAA initiatives in a changing informational and communicative environment. Foremost in this regard was the recognition that the Association’s maximization of the economic benefits and value added related to intellectual property involved a gradual transition toward greater reliance on less costly electronic media and away from more costly print media. In addition the Task Force believed that self-managed publishing assisted by platform and ancillary service providers, such as Atypon Systems Incorporated, Metapress, HighWire Press, Allen Press, and the American Institute of Physics, represented a better alternative to placing sole reliance on publisher-partners. Utilization of the latter venue was made overly complex by virtue of several factors. There was a danger that agreements might be disrupted by changes in ownership status of publishing partners. Member relationships could be adversely affected if a publishing partner was not interested in carrying the Association’s full line of journals. The Task Force thought that high priority should be given to developing sales and marketing capacities either within the AAA or in alliance with publishing partners. Most importantly, the Task Force believed that further negotiations should be pursued with journal aggregators to maximize financial returns and assure a high degree of operational flexibility.<sup>31</sup>

The Task Force also made recommendations about how the new sources of revenue could further extend member services and connectivity. The Task Force agreed that the retention of control over its major publications and



the avoidance of dependence on “publisher-partners,” relationships afforded the best opportunity for the Association to develop innovative services that created value for members and had the potential for attracting a broader member base. A central focus of this planning was an integrated electronic platform known as the “AAACommons.” This structure had three major components. The AAACommons site could provide electronic access to its subscription journals, which were the strongest representations of the AAA brand. Second it provided either open or subscription access to “active AAA brand” publications such as new journals, proceedings, working papers, and case studies. Third, it provided open access to “variable brand” (i.e., in partnership with the AAA) items to both members and the general accounting community to experimental journals, podcasts, collaborative tools for faculty communication, and a database of teaching materials.<sup>32</sup>

Because of these achievements, a second Intellectual Property Task Force was organized in 2009. It was chaired by Susan Haka (Michigan State University) and included in its membership Arnold Wright (Northeastern University), Ella Mae Matsumura (University of Wisconsin), Robert Libby (Cornell University), Stacy Kovar (Kansas State University), Tim Rupert (Northeastern University), Maureen Kelly (Informed Strategies), Judy Luther (Informed Strategies), and Lee Parker (University of South Australia). This group had the responsibility to monitor changes in publishing that could affect the distribution and finances of intellectual property. They also served in an advisory capacity to the Executive Committee providing input about how changes in publishing and intellectual property dissemination could affect the AAA’s organizational arrangement and finances.

The efforts and recommendations of the Intellectual Property and Structure Task Force had a significant impact on helping to realize a key objective identified in the *2010–2012 Strategic Plan*.<sup>33</sup> The outcome of its work was to provide for a marked increase in the inflow of financial resources. By 2008, revenue publications and aggregators grew to \$974,000, largely because of the licensing agreements.<sup>34</sup> This represented a 31 percent increase over the 2005 level. This source of revenue continued to increase steadily reaching \$2,700,000 by the end of fiscal year 2014.<sup>35</sup>

## The AAACommons

The inflows enabled the AAA to make strides toward realizing its objectives of becoming a central repository for all items related to accounting teaching and research as well as a primary communication portal for accounting faculty. It facilitated the creation of an electronic platform for “collaborative social networking” to expedite member communication and storage of information germane to teaching, research, and service.

These moves reinforced the importance of the Association’s digital presence. Actions which further helped realize this vision included creation

of the Association's website, as well as the creation of an online journals platform in 2006 that provided digital access for members to journals and newsletters, whether Association-wide or of sections. This was followed by the establishment of the more flexible AAA Digital Library two years later, creation of a curriculum database, and the online inclusion of the *Hasselback Directory of Accounting Faculty*. Perhaps the most important initiative, however, was the 2008 introduction of a web "Commons," AAACommons, a portal that allowed members to communicate on a variety of issues and serving as a repository of past discussions.<sup>36</sup>

The AAACommons was envisioned as establishing a new, scalable IP resource whose communication and information storage capacities could play a vital role in facilitating member research and teaching endeavor. The Intellectual Property Task Force identified three frontiers for further development. The first relating to content involved "new journals, proceedings, working papers, monographs, cases, and teaching notes." It also had a "functionality" dimension that related to group research and the translation of research for the benefit of the broader community through such means as "education projects, tutorials, master class modules, assessment tools, and tools for connecting with practice communities." In addition, the platform could support social networking within the broader accounting community, provide access to AAA webinars and meeting podcasts, and create electronic storage capacities for on-going research and instructional projects.<sup>37</sup>

The new initiative to link knowledge and technology led by Executive Director Tracey Sutherland was both revolutionary and evolutionary. A search and development team, headed by Dr. Jane Saly of St. Thomas University and a Board Member and Dr. Julie Smith David, Director of the Center for Advancing Business through IT at Arizona State University, formed in November 2007 to identify supportive technology and to specify the design features of the AAACommons platform.<sup>38</sup> After a review of the proposals of 15 vendors, the team recommended the selection of HiveLive.com in June 2008, which was later approved by the Executive Council. The staff first introduced the membership to the new facility during the Annual Meeting in Anaheim, CA, in August 2008. The AAACommons had five dimensions. The first, Groups, was the broadest category, formed of members who shared a common interest. Early groups included the Teacher2Teacher Group and the Researcher2Researcher Group. By 2016, 248 groups had emerged. The second dimension was "hives" or electronic storage and communication locales that facilitated the networking between relatively small groups working together on a common task. In 2016, there were 1,313 hives in operation.<sup>39</sup> The AAACommons also had three additional dimensions for identifying people, for making general communications or posts, and for promoting commentary. Future efforts were planned to integrate into the system both the sections and regions to create nonmember access to some parts of the platform and to make the facility searchable through Google.

## Continued Strategic Evolution

The success of the intellectual property initiatives and the extension of online capabilities created pressures for a modification of the approaches employed in strategic planning. While success had raised the morale and confidence of the AAA's leaders and the Associational staff, strategic definition became increasingly complex because of a proliferation of programmatic options made possible through improved finances. Planners had to guard against over-commitment and limit their selections to initiatives that were both cost-effective and value enhancing to the membership. Moreover, the extension of the range of services required a more direct involvement of all echelons of the Association in strategic planning and implementation. Strategy became the bond that drew the center more closely with the periphery. Priorities were set to create a stronger brand identity, to build a more inclusive organization, to broaden the scope of member services, and to enhance the mission capabilities of the component entities, particularly the regional bodies.

One important strategic goal was the desire to create a more discernible brand for the AAA that helped to clarify the Association's role and contributions to society. The process of brand identification actually began before the reorganization of strategy setting, and it remained a high-priority goal. The Annual Meeting was an Association strength, so plans were made to leverage the meetings to increase member engagement. Traditionally, the presentation of the Annual Meeting often emphasized the meeting's location, but now directional themes, often used as discussion points at the strategic planning retreats, were extended to the following year's Annual Meetings. The themes from the planning retreats of 2005 (Imagined Worlds of Accounting), 2007 (Accounting at a Tipping Point), and 2010 (Seeds of Innovation) were adopted at subsequent Annual Meetings. In order to ensure future growth, the meetings grew to include sessions especially attractive to new faculty (e.g., New Scholars concurrent sessions). In order to emphasize the profession's role of providing service to the public, the 2010 meeting in San Francisco saw the introduction of the first Service Project (backpacks for students), which has since become an annual event.

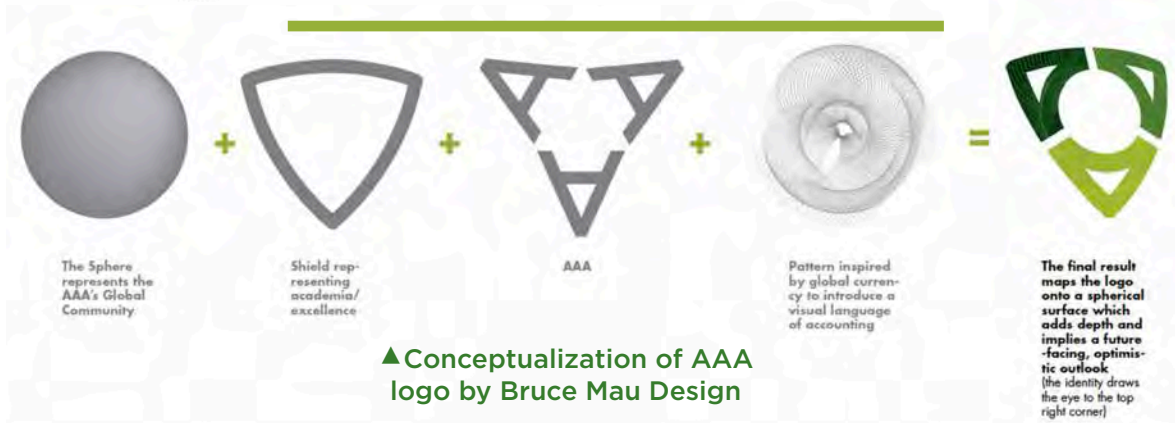
A major initiative in 2010 was devoted to developing a brand logo to further distinguishing the AAA's identity. Three visions were presented—Global Visionaries, Information Workers, and Tradition Stewards—along with various symbols. The final selection was a hybrid of the first and third visions, expressed by the now familiar tag line, Thought Leaders in Accounting.

The new logo was introduced to the membership at the 2010 Annual Meeting. Planning around a brand was not complete, however, with the choice of a symbol. The next part of the branding exercise focused on ensuring that this identity was consistent throughout the Association, in use by the regions, sections, journals, and online. As part of a process of continuously responding



## AMERICAN ACCOUNTING ASSOCIATION

◀ AAA logo prior to redesign by Bruce Mau Design



▲ Conceptualization of AAA logo by Bruce Mau Design



## American Accounting Association

Thought Leaders in Accounting

◀ New AAA logo by Bruce Mau Design

to the changing environment of accounting education, the brand would continue to evolve.

The choice of a brand broadcasted to the membership and the wider audience the Association's mission and sense of identity. All terminology used by the Association sent important messages. This has been recognized in ways both large and small, as seen in the Association's evolving mission statements. As noted earlier, in 2008 the Association's leaders asked Kevin Stocks (Brigham Young University) and Susan Crosson (Santa Fe Community College) to launch the Conference on Teaching and Learning in Accounting (CTLA), at the suggestion of vice president-finance Christopher Wolfe (Texas A&M University) to promote more effective teaching instruction at the Annual Meeting.<sup>40</sup>

The trajectory of strategic change also found expression in a major modification in the structure of Associational governance. In 2010, a Governance Task Force was formed whose membership included chair Sue Haka (Michigan State University), Nancy Bagranoff (Old Dominion University and later University

of Richmond), Christine Botosan (The University of Utah), Parveen Gupta (Lehigh University), Bambi Hora (Central Oklahoma University), Gail Hoover King (Purdue University), Karen Pincus (University of Arkansas), Vaughan Radcliffe (University of Western Ontario), Kevin Stocks (Brigham Young University), and David Stout (Youngstown State University). They proposed two bylaw changes to better align the governance structure with the developing strategic vision. A third change was proposed by a member petition. Through a vote of the membership, the bylaws were changed in 2011 in three significant ways. First, the Executive Committee was renamed the “Board of Directors” and included more “at large” members, which was thought to allow a degree of representative flexibility that could be better aligned with the new directions of strategic change. Second, the scope of responsibility of the Council, which had been originally formed in 1978 to provide input over governance for the regions and sections, was broadened. Third, the member petition passed, so the election of future officers and members of the board of directors would be contested through a vote of the membership. The new Nominating Committee was also thought to be more responsive to member preferences by creating a majority drawn from the Council. Responsibility for selecting slates henceforth rested with the Nominating Committee’s seven members, which included two past presidents and five members from the Council’s Ballot Committee.

Following the earlier directions under Wanda Wallace, Gail Hoover King (Purdue University), a member of the board of directors and vice president of Sections and Regions, successfully championed in 2012 the creation of a Regions Strategy Task Force. Its objective was to work with representative leaders to revitalize and increase attendance at the Region meetings. King favored a participatory approach as she intended to determine their needs and the best way to support them. The Task Force worked hard to ensure that strategy development included feedback from the Regions and was not seen as a vision imposed by the national organization. This work resulted in the creation of the Region Pilot Task Force. To induce Regions to participate, the central AAA organization agreed to cover all costs associated with the pilot Regions’ meetings. The Regions that agreed to be included in the pilot were Midwest, Northeast, Southeast, and Western.<sup>41</sup>

The task force focused on ensuring that the Region meetings were seen as “world-class” meetings, focusing on finding high-caliber speakers speaking on a wide range of topics, especially including a larger number of teaching-related sessions than had historically been true. This resulted in increased attendance by “under-engaged” communities, mainly two-year college faculty and non-tenure track faculty.

## **Sharpening Our Vision, Big Ideas, and the Centers for Advancing Accounting**

Strategic management continued to evolve as the Association and its members considered the implications of worrisome developments that were

expected to have significant impacts on higher education. There was growing concern about the threats of access to educational opportunity because of rising tuition rates. The long-term economic sustainability was doubtful for an estimated third of American colleges and universities because of weak finances. Technology also impacted student learning, suggesting the need for pedagogical reform. The leverage provided by technology to disseminate mass instruction through such modalities as MOOCs to thousands of students over the globe also had important implications for instructional design, education economics, and faculty employment. These and other factors were expected to have a differential impact on the higher education community. It was becoming increasingly imperative that representative professional associations like the AAA make plans to accommodate these changes.

In 2012, the Board of Directors, led by Karen Pincus, responded by authorizing at its May planning retreat a new phase in the strategic development known as “Sharpening Our Vision.”<sup>42</sup> One aspect was the consideration of the implications of the many predictions about the future of Association and accounting education. The goal was to scan the environment and make broad recommendations. This effort involved such questions as: what future opportunities were likely open to the Association and its membership to exploit? What were the probable threats to prevailing policies and structures? And, what new organizational capabilities might the AAA have to develop to successfully address emergent challenges to the *status quo*?

In November 2012 the Board of Directors authorized the formation of four task forces for each of the AAA’s basic mission elements, whose actions would be facilitated by past AAA president Michael Diamond (University of Southern California). Although the task forces remained committed to the pursuit of the seven strategic initiatives identified in the 2010–2012 plan, they concentrated the focus for future development on fewer but more comprehensive set of issues. Each task force included four council members and three members recruited externally for their expertise. Two task forces concentrated on the traditional fields of research and teaching. Another task force, sensitive to the potential impacts of new technologies for the dissemination of instructional services on employment, addressed the issue of advancing faculty careers. Yet another reflected the desire to become more actively involved in influencing the role of accounting both in promoting practice excellence and in protecting the public interest in governmental matters.

Michael Diamond shared these new ideas with the membership by leading a panel presentation at the 2013 Annual Meeting in Anaheim, CA.<sup>43</sup> Diamond explained the many challenges confronting accounting education with respect to tuitions, enrollments, university finances, qualified faculty, and new modes for disseminating instructional materials. Patricia Poli (Fairfield University) and Stephen Moehrle vice president-finance-elect (University of Missouri–St. Louis) reviewed some of the options that the Association’s Council believed could be exercised in meeting future challenges. Central to this discussion was

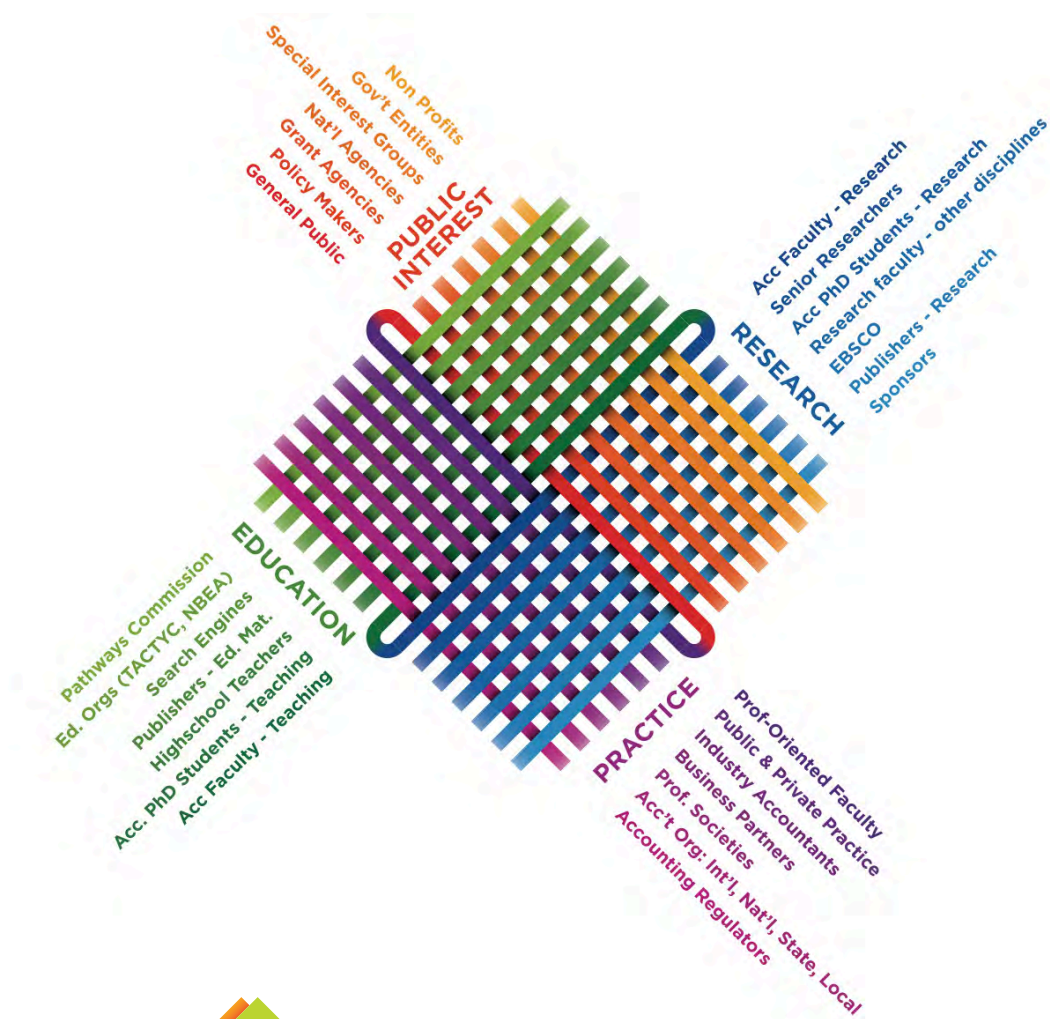
the leverage that revenues from publications and aggregator relationships afforded the Association in funding a future transition.<sup>44</sup>

Three other panelists at the *Sharpening Our Vision* presentation adumbrated key aspects of how change would be effectuated. Steven Kaplan (Arizona State University) and Christine Botosan (The University of Utah) were co-chairs of a task force that considered expanding knowledge and idea development that included in its membership Bonnie Klamm (North Dakota State University), Ranjani Krishnan (Michigan State University), Elaine Maudlin (University of Missouri), and Steven Sutton (University of South Florida). Kaplan reviewed the evolution of the planning process and evaluated the environmental context and its implications for change. He also recommended the formation of a new structure, The Institute for the Global Advancement of Accounting and Society, which would channel the Association's activities through four centers specializing, respectively, on scholarship, practice, education, and the public interest.<sup>45</sup> A second panelist, Hughlene Burton, chair-elect of Council (The University of North Carolina at Charlotte), spoke about ways to inform and influence policy and practice. Central to this notion was the formation of a Center for Education, Research and Thought Leadership, which would facilitate thought leadership by creating an online repository and sponsoring conferences related to major issues or "Big Ideas" that could draw together educators, practitioners, and policy makers.<sup>46</sup> In addition, Julie Smith David, the AAA's chief innovation officer, spoke about effective learning and advancing faculty careers by stressing the importance of Association-sponsored centers to build research databases and to promote faculty development and teaching excellence.<sup>47</sup>

*Sharpening Our Vision* was a watershed in the development of new ideas for the Association's future structuring. Past president Karen Pincus (University of Arkansas) continued her involvement in the affairs of the Sharing Our Vision Task Force, which soon formed two smaller implementation task forces. The first, chaired by president-elect Christine Botosan with Tracey Sutherland serving as staff liaison, dealt with strategic initiatives such as the identification of "Big Ideas" for future programs and also the creation of a new organizational structure for challenging such activities. The second, chaired by former vice president-finance, Stacy Kovar (Kansas State University) with Julie Smith David serving as staff liaison, dealt with strategic organization. Its role was to identify how Association resources could facilitate transformation by coordinating with AAA sections and regions and eliminating roadblocks to change.<sup>48</sup>

The culmination of this process was the approval to create, in 2014, the four component Centers for Advancing Accounting, each dedicated to one aspect of the AAA's fundamental missions relating to education, research, practice, and public interest. Each center was intended to take advantage of the AAA's traditional competencies in "the scholarship of discovery, teaching, integration, and application."<sup>49</sup> The Centers would provide the means to concentrate,

coordinate, and amplify the work of the sections, regions, and individual members. They would be capable of compiling information on research in their subject areas across the regions and sections, making it easier to answer questions about the current state of knowledge on a specific accounting topic. Such centralization of core knowledge areas would make it easier for membership to access key resources; for instance, it would be useful to practitioners interested in an emerging issue, who might otherwise be forced to approach regions and sections individually. While the Centers enhanced the existing structures, they also identified initiatives for the Association as a whole to focus on.<sup>50</sup>



## Centers for Advancing Accounting



The *Sharpening Our Vision* Task Force also successfully recommended stressing what were termed “Big Ideas” in further expanding its list of strategic initiatives. Five such projects were identified: Accounting Is Big Data and Qualitative Analysis, One-Stop Shop for Teaching and Learning, Fixing the Debt, Communicating with Accountants outside the Academy, and Enhancing Accounting’s Reputation with the Public. The Task Force in making choices about potential Big Ideas predicated their decisions on the value proposition associated with each possible alternative. The value proposition for Big Data and Qualitative Analysis emphasized the practice and public policy benefits from improved understanding and methods for reducing the complexity, cumbersomeness, and vulnerability of the giant data systems on which modern society is heavily dependent.

Once a project was identified, Centers would engage in scholarly activity related to the project’s theme and would focus on supplying resources to educators, researchers, practitioners, and to public resource interests. The first project began with the “Accounting *IS* Big Data” Conference held in New York City in September 2015. The conference had three objectives: defining Big Data, identifying a research agenda, and exploring use of Big Data tools. The conference brought together about 200 academics and practitioners. Participant satisfaction with the program was high, as reflected in response to a post-program questionnaire.<sup>52</sup> Moreover, under the Centers’ format, the project extended beyond the conference by making videos and case materials available (through AAACommons), holding webinars, and producing special issues of Association journals devoted to the subject.

## Conclusion

During the 25 years culminating in 2016, the AAA experienced a radical transformation of its organizational and strategic infrastructure. Initially, the AAA had been beset by serious problems of membership and finances. However, these constraints were overcome through the cooperative effort of both members and Association staff. Changes that pointed the way to higher achievement and greater sustainability were the product of a gradual process of organizational learning. Best practices became embedded with the AAA’s body of formal and informal rules through the assessment of initiatives that effectively advanced the realization of its goals. Most importantly, new insights about the potentially profitable linkages between intellectual property and technology strengthened the Association’s finances. Better understanding of member perspectives also facilitated the definition of new services and programmatic activities. More democratic selection practices strengthened leadership by evincing its legitimacy, thus providing a strong moral basis that helped to justify new agendas. By the end of the era, the AAA emerged a more confident and capable organization that could bolster its claim as accounting thought leader.

The ultimate outcome of this change in strategic direction was reflected in the AAA’s membership and finances. By the end of this period, membership

was over 7,000. By 2014, its net assets grew fivefold reaching nearly \$10.0 million, while revenues and support grew 142 percent to \$8.7 million.<sup>53</sup> At this point, the Association was publishing 16 journals containing over 8,000 pages of material each year.<sup>54</sup> Two activities accounted for 75 percent of total revenue and support: (1) revenue from the Annual Meeting, seminars, and programs (43 percent); and (2) fees earned from aggregators of the AAA's intangible property (32 percent). Member dues financed a relatively modest 19 percent of the operating burden, while contributions declined to only about 3 percent of the total.<sup>55</sup>

While the financial results were impressive, the acquisition of intangible assets from an intensive process of organizational learning further enriched the AAA. This had two aspects. The first had to do with the evolution of best practices for coordinating and control of a professional association with a growing number of involvements in many facets of accountancy. Initially, the main focuses for unifying the profession was on the Annual and Region Meetings and a few influential journals. This scope was extended broadly through the formation of new sections that broadened perspectives through innovative publications that explored new intellectual frontiers that increasingly engaged the interests of accounting teachers and scholars. This direction toward greater diversification at meetings on all levels of the Association reinforced these trends by providing forums for discussion, interaction, and consensus formation. The provision of the greater number of options in these ways made the AAA more inclusive in accounting education's community. It also made the Association more valuable because of its ability to draw into its network and benefit from the involvement of a larger number of talented and dedicated members. As we have seen, the achievement of these and other dimensions of associational growth required the development of both formal and informal organizational practices. The building of an underlying administrative infrastructure was very much influenced by collective learning of what succeeded and what failed. The understanding derived from the analysis of the past became embedded in guiding future action and in providing an organizational memory through the evolution of new institutions that were critical for planning, coordination, and control.

There was also a second set of intangibles relating to the values that shaped the Association's culture. By 2016 they had become embodied in the four parts of the strategic mission. They encompassed on the broadest level what the AAA stood for. These parameters defined the broad purposes of the Association and its members. The first related to the discovery of new knowledge and understanding through scholarly research. The second involved the dissemination of accounting understanding through teaching and the development of pedagogical resources. The third was the commitment to provide support both for the application of accounting knowledge in advancing practice and also in serving the public interest. The fourth was to protect the status and interests of the accounting education community and

to assure the permanence of its position as a valued and respected element in business education's hierarchy of learned disciplines.

In these and other ways the AAA's edifice of excellence had been extended by building on firm foundations that had evolved since its founding and by the implementation of new approaches for more effective professional ordering that were discovered during the 25 years from 1991 to 2016. The strength and relevance of the Association had been greatly enhanced. The experience of the 25 years made possible the fashioning of a better compass for navigating its forward journey to confront the challenges of the future.

<sup>1</sup>Membership data drawn from Wanda A. Wallace. 1991. The American Accounting Association's 75th anniversary year essays: The eighties: An hourglass. *Accounting Education News* (November): 2.

<sup>2</sup>From, American Accounting Association. 2004. *Key Performance Indicators, American Accounting Association, After Fiscal Year Ending 8/31/2004*. Sarasota, FL: AAA.

<sup>3</sup>Calculated from data presented from American Accounting Association. 2007. *Key Performance Indicators, American Accounting Association, After Fiscal Year Ending 8/31/07*. Sarasota, FL: AAA.

<sup>4</sup>Financial information taken from AAA. 1992. Annual report. *Accounting Education News* (January): 14-17.

<sup>5</sup>*Ibid.*, Note 7, 17.

<sup>6</sup>See, AAA Executive Committee Meeting. 1991. *Minutes*. Albuquerque, NM, April 5-7: 7.

<sup>7</sup>See, AAA Executive Committee Meeting. 1992. *Minutes*. April 11, San Antonio, TX: 3.

<sup>8</sup>AAA Regions Strategic Task Force. 2012. *PowerPoint Presentation*. (Spring).

<sup>9</sup>*Accounting Education News*. 1991. (May): 23.

<sup>10</sup>AAA Council Meeting. 1995. *Minutes*. April 1, New Orleans, LA: 3.

<sup>11</sup>Jerry J. Weygandt. 1994. Strategic planning. *Accounting Education News* (November): 1.

<sup>12</sup>*Ibid.*, 2.

<sup>13</sup>*Ibid.*, 2-5.

<sup>14</sup>AAA Executive Committee Meeting. 1993. *Minutes*. August 9-10, New York, NY: 2-3.

<sup>15</sup>Email from Wanda Wallace to Deirdre Collier, August 4, 2014.

<sup>16</sup>*Ibid.*

<sup>17</sup>Authorized by Council at its April 5, 1997 meeting in Sarasota, FL.

<sup>18</sup>For discussion of the MBNA card and the extension of its features see AAA Council Meeting. 1993. *Minutes*. August 10, San Francisco, CA: 1; and AAA Executive Committee Meeting. 1994. *Minutes*. April 22 and 24, Las Vegas, NV: 1-2.

<sup>19</sup>AAA. 2010. *2010-2012 Strategic Plan*, p. 3. Sarasota, FL: AAA; and also an interview with Dale Karren, January 21, 2016.

<sup>20</sup>*Ibid.*

<sup>21</sup>Interview with D. Scott Showalter, January 27, 2016.

<sup>22</sup>*Ibid.*

<sup>23</sup>*Ibid.*

<sup>24</sup>American Accounting Association. 2010. *2010-2012 Strategic Plan*. Sarasota, FL: AAA

<sup>25</sup>*AEN*. 2007. Annual meeting career fair: A networking path to your future. *AEN* (AM Issue): 11.

<sup>26</sup>For a general discussion about intellectual property see, Robert J. Tepper and Craig G.

White. 2008. Your intellectual property: Who owns it? *Accounting Horizons* 22 (1): 49-67.

<sup>27</sup>AAA, General Fund Statements of Operations for Fiscal Years 2005 and 2004, Schedule 3A- Publ. Restructuring Project. Available at: <http://aaahq.org/Portals/0/documents/about/Financials/Auditor2005FinancialStatementsFINAL.pdf> (last accessed March 17, 2016).

<sup>28</sup>American Accounting Association, Introduction to General Fund Statement of Operations with Comparison to Prior and Budget, Year Ending August 31, 2005. Available at: [http://aaahq.org/Portals/0/documents/about/Financials/StatofOper2005\\_08\\_31.pdf](http://aaahq.org/Portals/0/documents/about/Financials/StatofOper2005_08_31.pdf) (last accessed March 17, 2016).

<sup>29</sup>AAA. 2007. *Final Report of the 2006-2007 Intellectual Property and Structure Task Force*. 1-8. Sarasota, FL: AAA.

<sup>30</sup>*Ibid.*, 16-20.

<sup>31</sup>*Ibid.*, 4-7 and 21-27.

<sup>32</sup>*Ibid.*, 4-7 and 21-27.

<sup>33</sup>See discussion of the AAACommons in the AAA. 2010. *2010-2012 Strategic Plan*. 14-15. Sarasota, FL: AAA.

<sup>34</sup>AAA, Statement of Activities, Year Ended August 31, 2008. Available at: <http://aaahq.org/Portals/0/documents/about/Financials/Auditor2008FinancialStatementsFINAL.pdf> (last accessed March 17, 2016).

<sup>35</sup>AAA, Statement of Activities, Year Ended May 31 2014. Available at: <http://aaahq.org/Portals/0/documents/about/Financials/AmericanAccountingAssociationYearsEndedMay3120142013.pdf> (last accessed March 17, 2016).

<sup>36</sup>Sue Haka. 2009. AAACommons: At a tipping point for thought leadership. *AEN* (Summer): 3-4.

<sup>37</sup>AAA, *Final Report Intellectual Property and Structure Task Force*. pp. 24-26 and 29.

<sup>38</sup>*Ibid.*, 4.

<sup>39</sup>The Gathering Place for Accounting. Available at: <http://commons.aaahq.org/pages/home>

<sup>40</sup>Email from Barbara Brady to Paul Miranti, March 7, 2016.

<sup>41</sup>*Accounting Education News*. 2012. Recognizing and renewing the region. *AEN* (Fall): 12; *AEN*. 2014. Pilot region meetings: Success! Find out why you should be attending. *AEN* (Summer): 10; *AEN*. 2015. Pilot region meetings. *AEN* (Summer): 9; And a letter of Wallace to Collier.

<sup>42</sup>*Accounting Education News*. 2013. Sharpening our vision. *Accounting Education News* (Winter): 3.

<sup>43</sup>American Accounting Association. 2013. *Sharpening Our Vision: Exploration of the AAA's Possible Future Roles*. PowerPoint presentation, August 5, Annual Meeting, Anaheim, CA.

<sup>44</sup>*Ibid.*, slides 1-32.

<sup>45</sup>*Ibid.*, slides 34-38.

<sup>46</sup>*Ibid.*, slides. 39-47.

<sup>47</sup>*Ibid.*, slides 48-54.

<sup>48</sup>*Ibid.*, slide 55.

<sup>49</sup>*Accounting Education News*. 2015. Building for our second century. *AEN* (Winter): 10-11.

<sup>50</sup>*Ibid.*

<sup>51</sup>The Pathways Commission. 2012. *Charting a National Strategy for the Next Generation of Accountants*. 14. Sarasota, FL: AAA and the American Institute of Certified Public Accountants.

<sup>52</sup>*Accounting Education News*. 2015. Highlights from the Accounting IS Big Data Conference. *AEN* (Fall): 7-10.

<sup>53</sup>From American Accounting Association, Financial Statements and Supplemental Information, May 31, 2014–2013. Available at: <http://aaahq.org/Portals/0/documents/about/Financials/AmericanAccountingAssociationYearsEndedMay3120142013.pdf>

<sup>54</sup>Christine Botosan. 2104. A message from the president. *Accounting Education News* (Fall): 2–3.

<sup>55</sup>Percentages calculated from AAA, Statement, for Fiscal Year Ended May 31, 2014. Available at: <http://aaahq.org/Portals/0/documents/about/Financials/AmericanAccountingAssociationYearsEndedMay3120142013.pdf>

# THE AMERICAN ACCOUNTING ASSOCIATION

## Our Vision and Mission

Our Vision is to be Thought Leaders in Accounting; building on established strengths and developing new tools and approaches that expand our contributions to addressing key issues for accounting scholarship, education, and practice. Bringing accounting disciplinary perspectives to bear on critical areas of risk and opportunity in today's economy and society.

### Our Mission:

To further the discipline and profession of accounting through education research, and service

We accomplish our mission through the following:



## AAA Value Statements

### Knowledge

- We champion the creation, acquisition, and dissemination of knowledge for the advancement of accounting and purposefully integrate research, education, practice, and the public interest.

### Integrity

- We uphold the trust society places in the accounting profession and the academy with accountability, transparency, and the highest ethical standards.

### Community

- We affirm collaboration, inclusiveness, candor, trust, and mutual respect in all our actions.

### Excellence

- We expect excellence in all we undertake.

### **Innovation**

- We continuously improve and transform our organization, practices, and contributions to society.

### **Prosperous Society**

- We support a prosperous society by contributing to informed decisions at the individual, firm, local, national, and global levels.

# PRESIDENTS OF THE AMERICAN ACCOUNTING ASSOCIATION



1917 \*John R. Wildman



1918 \*Fayette H. Elwell



1919 \*Henry R. Hatfield



1920 \*Hiram T. Scovil



1921 \*John T. Madden



1922 \*William A. Paton



1923 \*Charles F. Rittenhouse



1924 \*James O. McKinsey



1925 \*Roy B. Kester



1926 \*Edward J. Filbey



1927 \*William S. Krebs



1928 \*J. Hugh Jackson



1929 \*David Himmelblau



1930 \*Arthur H. Rosenkamppff



1931 \*Russell A. Stevenson



1932 \*Howard C. Greer

*\*Deceased*



## PRESIDENTS (cont'd)



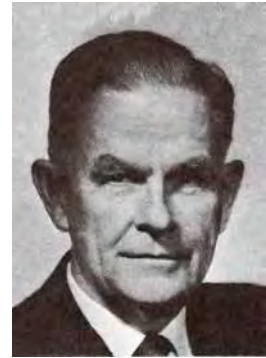
1933 \*George H. Newlove



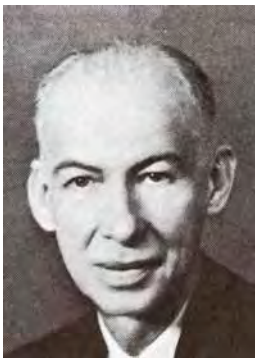
1934 \*James L. Dohr



1935 \*Howard S. Noble



1936 \*Eric L. Kohler



1937 \*Jacob B. Taylor



1938 \*Ernest A. Heilman



1939 \*Sidney G. Winter



1940 \*George A. MacFarland



1941 \*Henry T. Chamberlain



1942 \*Herbert F. Taggart



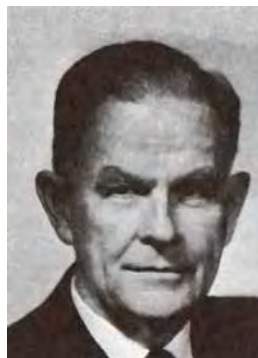
1943 \*A. C. Littleton



1944 \*Carman G. Blough



1945 \*Harvey G. Meyer



1946 \*Eric L. Kohler



1947 \*Hermann C. Miller



1948 \*Thomas W. Leland



1949 \*Robert L. Dixon



1950 \*Perry Mason



1951 \*S. Paul Garner



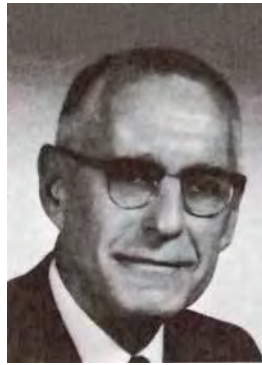
1952 \*George R. Husband



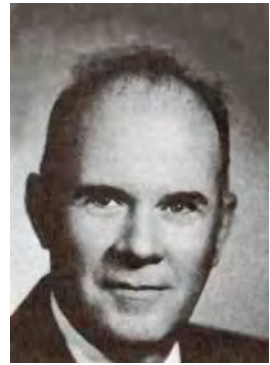
1953 \*Russell H. Hassler



1954 \*Frank P. Smith



1955 \*Willard J. Graham



1956 \*John Arch White



1957 \*C. A. Moyer



1958 \*C. Rollin Niswonger



1959 \*Martin L. Black, Jr.



1960 \*Charles J. Gaa



1961 \*A. B. Carson



1962 \*Raymond C. Dein



1963 \*Walter G. Kell



1964 \*Glenn A. Welsch

## PRESIDENTS (cont'd)



1965 \*Robert K. Mautz



1965-66 \*Herbert E. Miller



1966-67 \*Lawrence L. Vance



1967-68 \*Frank S. Kaulback, Jr.



1968-69 \*Sidney Davidson



1969-70 \*Norton M. Bedford



1970-71 James Don Edwards



1971-72 \*Charles T. Zlatkovich



1972-73 \*Robert T. Sprouse



1973-74 \*Robert N. Anthony



1974-75 R. Lee Brummet



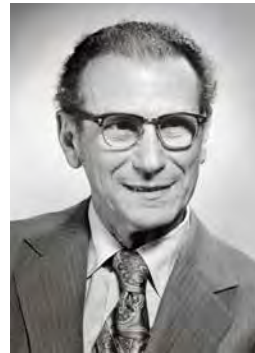
1975-76 \*Wilton T. Anderson



1976-77 \*Charles T. Horngren



1977-78 \*David Solomons



1978-79 \*Maurice Moonitz



1979-80 \*Donald H. Skadden



1980-81 \*Joseph A. Silviso



1981-82 Thomas R. Dyckman



1982-83 Yuji Ijiri



1983-84 \*Harold Q. Langenderfer



1984-85 Doyle Z. Williams



1985-86 Stephen A. Zeff



1986-87 \*Ray M. Sommerfeld



1987-88 William H. Beaver



1988-89 Gerhard G. Mueller



1989-90 John Simmons



1990-91 \*Alvin A. Arens



1991-92 Arthur R. Wyatt



1992-93 Gary L. Sundem



1993-94 Andrew D. Bailey, Jr.



1994-95 Jerry J. Weygandt



1995-96 Katherine Schipper

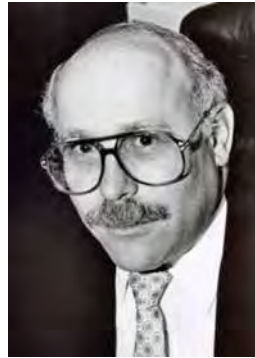
## PRESIDENTS (cont'd)



1996-97 Joseph J. Schultz, Jr.



1997-98 W. Steve Albrecht



1998-99 Michael A. Diamond



1999-00 Jan R. Williams



2000-01 Mary S. Stone



2001-02 Joel S. Demski



2002-03 G. Peter Wilson



2003-04 William L. Felix, Jr.



2004-05 Jane F. Mutchler



2005-06 Judy D. Rayburn



2006-07 Shyam Sunder



2007-08 Gary J. Previts



2008-09 Susan Haka



2009-10 Nancy Bagranoff



2010-11 Kevin Stocks



2011-12 Greg Waymire



2012-13 Karen Pincus



2013-14 Mary E. Barth



2014-15 Christine Botosan



2015-16 Bruce K. Behn



2016-17 David Burgstahler



# BOARD OF DIRECTOR AND EXECUTIVE COMMITTEE MEMBERS

## 2015-2016 Board Members



**Bruce K. Behn**  
President



**David Burgstahler**  
President-Elect



**Christine Botosan**  
Past-President



**Stephen Moehrle**  
VP Finance



**Terry Shevlin**  
VP Research &  
Publications



**Timothy J. Fogarty**  
VP Education



**Marc Rubin**  
Director-Focusing on  
Membership



**Gary Biddle**  
Director-Focusing on  
International



**Patricia Poli**  
Director-Focusing on  
Segments



**Robert Lipe**  
Director-Focusing on  
Intellectual Property



**Shaun Budnik**  
Director-Focusing on  
Academic/Practitioner  
Interaction



**Leslie Hodder**  
VP Finance-Elect



## **BOARD OF DIRECTOR AND EXECUTIVE COMMITTEE MEMBERS (cont'd)**

### **2014-2015 Board Members**

President	Christine Botosan
President-Elect	Bruce K. Behn
Past-President	Mary Barth
VP Finance	Stephen Moehrle
VP Research & Publications	Steven J. Kachelmeier
VP Education	Timothy J. Fogarty
Director-Membership	Marc Rubin
Director-International	Gary Biddle
Director-Segments	Anne Christensen
Director-Intellectual Property	Robert Lipe
Director-Academic/Practitioner Interaction	Shaun Budnik

### **2013-2014 Board Members**

President	Mary Barth
President-Elect	Christine Botosan
Past-President	Karen Pincus
VP Finance	Dale L. Flesher
VP Research & Publications	Steven J. Kachelmeier
VP Education	Alan Reinstein
Director-Membership	David E. Stout
Director-International	Recep Pekdemir
Director-Segments	Anne Christensen
Director-Intellectual Property	Robert Lipe
Director-Academic/Practitioner Interaction	Shaun Budnik
VP Finance-Elect	Stephen Moehrle

### **2012-2013 Board Members**

President	Karen Pincus
President-Elect	Mary Barth
Past-President	Greg Waymire
VP Finance	Dale L. Flesher
VP Research & Publications	Steven J. Kachelmeier
VP Education	Alan Reinstein
Director-Membership	David E. Stout
Director-International	Recep Pekdemir
Director-Segments	Anne Christensen
Director-Intellectual Property	Christine Botosan
Director-Professional Relations	Ken Bouyer

## 2011-2012 Board Members

President	Greg Waymire
President-Elect	Karen Pincus
Past-President	Kevin Stocks
VP Finance	Stacy E. Kovar
VP Research & Publications	John Christensen
VP Education	Alan Reinstein
Director-Membership	David E. Stout
Director-International	Recep Pekdemir
Director-Segments	Gail Hoover King
Director	Christine Botosan
Director	Ken Bouyer
VP Finance-Elect	Dale L. Flesher

## 2010-2011 Executive Committee Members

President	Kevin Stocks
President-Elect	Greg Waymire
Past-President	Nancy Bagranoff
VP	Ira Solomon
VP Education	Belverd Needles
VP Research	John Christensen
VP International	Kazuo Hiramatsu
VP Professional Relations	Robert H. Colson
VP Publications	Jean C. Bedard
VP Sections & Regions	Gail Hoover King
VP Finance	Stacy E. Kovar
VP Elect-Publications	Christine Botosan
VP Elect-Education	Alan Reinstein

## 2009-2010 Executive Committee Members

President	Nancy Bagranoff
President-Elect	Kevin Stocks
Past-President	Susan Haka
VP	Ira Solomon
VP Education	Belverd Needles
VP Research	John Christensen
VP International	Kazuo Hiramatsu
VP Professional Relations	Robert H. Colson
VP Publications	Jean C. Bedard
VP Sections & Regions	Bruce K. Behn
VP Finance	Christopher J. Wolfe
VP Elect-Finance	Stacy E. Kovar

## **BOARD OF DIRECTOR AND EXECUTIVE COMMITTEE MEMBERS (cont'd)**

### **2008–2009 Executive Committee Members**

President	Susan Haka
President-Elect	Nancy Bagranoff
Past-President	Gary J. Previts
VP	Jane Saly
VP Education	Philip M. J. Reckers
VP Research	Greg Waymire
VP International	Sidney Gray
VP Professional Relations	Robert J. Daugherty
VP Publications	David Burgstahler
VP Sections & Regions	Bruce K. Behn
VP Finance	Christopher J. Wolfe
VP Elect–Education	Belverd Needles
VP Elect–Publications	Jean C. Bedard

### **2007–2008 Executive Committee Members**

President	Gary J. Previts
President-Elect	Susan Haka
Past-President	Shyam Sunder
VP	Jane Saly
VP Education	Philip M. J. Reckers
VP Research	Arnold Wright
VP International	Sidney Gray
VP Professional Relations	Robert J. Daugherty
VP Publications	David Burgstahler
VP Sections & Regions	Mark Higgins
VP Finance	Joseph V. Carcello
VP Elect–Finance	Christopher J. Wolfe

### **2006–2007 Executive Committee Members**

President	Shyam Sunder
President-Elect	Gary J. Previts
Past-President	Judy Rayburn
VP	James E. Hunton
VP Education	Nancy Bagranoff
VP Research	Arnold Wright
VP International	Alfred Wagenhofer
VP Professional Relations	D. Scott Showalter
VP Publications	Morton P. Pincus
VP Sections & Regions	Mark Higgins

VP Finance  
 VP Elect-Education  
 VP Elect-Publications

Joseph V. Carcello  
 Philip M. J. Reckers  
 David Burgstahler

## **2005-2006 Executive Committee Members**

President  
 President-Elect  
 Past-President  
 VP  
 VP Education  
 VP Research  
 VP International  
 VP Professional Relations  
 VP Publications  
 VP Sections & Regions  
 VP Finance  
 VP Elect-Finance

Judy Rayburn  
 Shyam Sunder  
 Jane F. Mutchler  
 James E. Hunton  
 Nancy Bagranoff  
 John Fellingham  
 Alfred Wagenhofer  
 D. Scott Showalter  
 Morton P. Pincus  
 Susan V. Crosson  
 Susan Haka  
 Joseph V. Carcello

## **2004-2005 Executive Committee Members**

President  
 President-Elect  
 Past-President  
 VP  
 VP Education  
 VP Research  
 VP International  
 VP Professional Relations  
 VP Publications  
 VP Sections & Regions  
 VP Finance  
 VP Elect-Education  
 VP Elect-Publications

Jane F. Mutchler  
 Judy Rayburn  
 William L. Felix, Jr.  
 Carolyn M. Callahan  
 O. Finley Graves  
 John Fellingham  
 Lee David Parker  
 Mark M. Chain  
 Robert Libby  
 Susan V. Crosson  
 Susan Haka  
 Nancy Bagranoff  
 Morton P. Pincus

## **BOARD OF DIRECTOR AND EXECUTIVE COMMITTEE MEMBERS (cont'd)**

### **2003–2004 Executive Committee Members**

President	William L. Felix, Jr.
President-Elect	Jane F. Mutchler
Past-President	G. Peter Wilson
VP	Carolyn M. Callahan
VP Education	O. Finley Graves
VP Research	Zoe-Vonna Palmrose
VP International	Lee David Parker
VP Professional Relations	Mark M. Chain
VP Publications	Robert Libby
VP Sections & Regions	Joanna L. Ho
VP Finance	Judy Rayburn
VP Elect–Finance	Susan Haka

### **2002–2003 Executive Committee Members**

President	G. Peter Wilson
President-Elect	William L. Felix, Jr.
Past-President	Joel S. Demski
VP	William E. McCarthy
VP Education	Kevin D. Stocks
VP Research	Zoe-Vonna Palmrose
VP International	Judy S. L. Tsui
VP Professional Relations	Samuel A. Vitkoski
VP Publications	Lawrence Tomassini
VP Sections & Regions	Joanna L. Ho
VP Finance	Judy Rayburn
VP Elect–Education	O. Finley Graves
VP Elect–Publications	Robert Libby

### **2001–2002 Executive Committee Members**

President	Joel S. Demski
President-Elect	G. Peter Wilson
Past-President	Mary S. Stone
VP	William E. McCarthy
VP Education	Kevin D. Stocks
VP Research	Ronald A. Dye
VP International	Judy S. L. Tsui
VP Professional Relations	Samuel A. Vitkoski

VP Publications  
 VP Sections & Regions  
 VP Finance

Lawrence Tomassini  
 Alexander L. Gabbin  
 Larry E. Rittenberg

## **2000–2001 Executive Committee Members**

President  
 President-Elect  
 Past-President  
 VP  
 VP Education  
 VP Research  
 VP International  
 VP Professional Relations  
 VP Publications  
 VP Sections & Regions  
 VP Finance

Mary S. Stone  
 Joel S. Demski  
 Jan R. Williams  
 Grace Pownall  
 Jane Mutchler  
 Ronald A. Dye  
 C. S. Agnes Cheng  
 Ellen Glazerman  
 William L. Felix, Jr.  
 Alexander L. Gabbin  
 Larry E. Rittenberg

## **1999–2000 Executive Committee Members**

President  
 President-Elect  
 Past-President  
 VP  
 VP Education  
 VP Research  
 VP International  
 VP Professional Relations  
 VP Publications  
 VP Sections & Regions  
 VP Finance

Jan R. Williams  
 Mary S. Stone  
 Michael A. Diamond  
 Grace Pownall  
 Jane Mutchler  
 Joel S. Demski  
 C. S. Agnes Cheng  
 Ellen Glazerman  
 William L. Felix, Jr.  
 Silvia A. Madeo  
 Paul A. Copley

## **1998–1999 Executive Committee Members**

President  
 President-Elect  
 Past-President  
 Secretary/Treasurer  
 VP  
 VP  
 VP  
 Director Education  
 Director Research  
 Director Publications

Michael A. Diamond  
 Jan R. Williams  
 W. Steve Albrecht  
 Paul A. Copley  
 G. Peter Wilson  
 Silvia A. Madeo  
 Brent C. Inman  
 Richard E. Baker  
 Joel S. Demski  
 Robert J. Slack

## **BOARD OF DIRECTOR AND EXECUTIVE COMMITTEE MEMBERS (cont'd)**

### **1997–1998 Executive Committee Members**

President	W. Steve Albrecht
President-Elect	Michael A. Diamond
Past-President	Joseph J. Schultz
Secretary/Treasurer	Karen L. Hooks
VP	G. Peter Wilson
VP	Karen V. Pincus
VP	Brent C. Inman
Director Education	Richard E. Baker
Director Research	Julie H. Collins
Director Publications	Robert J. Sack

### **1996–1997 Executive Committee Members**

President	Joseph J. Schultz
President-Elect	W. Steve Albrecht
Past-President	Katherine Schipper
Secretary/Treasurer	Karen L. Hooks
VP	Mary E. Barth
VP	Karen V. Pincus
VP	Dennis R. Reigle
Director Education	Michael A. Diamond
Director Research	Julie H. Collins
Director Publications	Frederick L. Neumann

### **1995–1996 Executive Committee Members**

President	Katherine Schipper
President-Elect	Joseph J. Schultz
Past-President	Jerry J. Weygandt
Secretary/Treasurer	Mary S. Stone
VP	Mary E. Barth
VP	Billie M. Cunningham
VP	Dennis R. Reigle
Director Education	Michael A. Diamond
Director Publications	Frederick L. Neumann

### **1994–1995 Executive Committee Members**

President	Jerry J. Weygandt
President-Elect	Katherine Schipper
Past-President	Andrew D. Bailey
Secretary/Treasurer	Mary S. Stone

VP	W. Steve Albrecht
VP	Bernard J. Milano
VP	Billie M. Cunningham
Director Education	Jan R. Williams
Director Research	Victor L. Bernard
Director Publications	Daniel L. Jensen

### **1993-1994 Executive Committee Members**

President	Andrew D. Bailey
President-Elect	Jerry J. Weygandt
Past-President	Gary L. Sundem
Secretary/Treasurer	Mary S. Stone
VP	W. Steve Albrecht
VP	Gary K. Meek
VP	Bernard J. Milano
Director Education	Jan R. Williams
Director Research	Katherine Schipper
Director Publications	Daniel L. Jensen

### **1992-1993 Executive Committee Members**

President	Gary L. Sundem
President-Elect	Andrew D. Bailey
Past-President	Arthur R. Wyatt
Secretary/Treasurer	Jane O. Burns
VP	Andre Zund
VP	Gary K. Meek
VP	Bernard J. Milano
Director Education	Robert Ingram
Director Research	Katherine Schipper
Director Publications	Kenneth J. Euske

### **1991-1992 Executive Committee Members**

President	Arthur R. Wyatt
President-Elect	Gary L. Sundem
Past-President	Alvin A. Ahrens
Secretary/Treasurer	Jane O. Burns
VP	Mark A. Wolfson
VP	David A. Wilson
VP	Andre Zund
Director Education	Corine T. Norgaard
Director Research	Nicholas Dopuch
Director Publications	Kenneth J. Euske





## AAA COUNCIL FOLLOWING THE 2011 BYLAWS CHANGE

In the Summer of 2011, AAA members voted in favor of some important changes to the AAA bylaws. The newly adopted bylaws require some changes to the composition and function of the AAA Council. Council membership is composed of leaders from AAA Sections and Regions, members of the AAA Board of Directors, and two at-large representatives of the international members. The new bylaws state that Council will meet four times per year. The Council will now have a more active role in AAA governance than before. For example, the Council will populate the Awards Committees for each of the AAA Awards. Council was also charged with the responsibility of annually nominating at least two candidates for one member of the Board of Directors.

The members of the newly formed Council for 2011–2012 were as follows:

Bob Allen	Chair
Patricia Poli	Chair-Elect
Mark Dawkins	Member-at-Large
C. Richard Baker	Member-at-Large
Samuel L. Tiras	Member-at-Large
Rong-Ruey Duh	International Member-at-Large
Jagdish Pathak	International Member-at-Large
Steven E. Kaplan	Accounting Behavior and Organizations Section
Jim Young	Accounting Programs Leadership Group Section
Hughlene Burton	American Taxation Association Section
Audrey Gramling	Auditing Section
Kathryn Epps	Diversity Section
Marlene Plumlee	Financial Accounting and Reporting Section
D. Larry Crumbley	Forensic Accounting Section
Don Ariail	Gender Issues in Accounting Section
Dana A. Forgione	Government and Nonprofit Section
Dan Stone	Information Systems Section
Patricia Poli	International Accounting Section
Wim Van der Stede	Management Accounting Section
Paul F. Williams	Public Interest Section
Graham Gal	Strategic and Emerging Technologies Section
Susan V. Crosson	Teaching, Learning and Curriculum Section
Barbara Thomas	Two-Year College Section
Nancy Uddin	Mid-Atlantic Region
Bonnie K. Klamm	Midwest Region
Susan B. Hughes	Northeast Region
Bruce McClain	Ohio Region
Ralph Welton	Southeast Region
Robert Walsh	Southwest Region
Stephen Wheeler	Western Region

The newly formed AAA Council met in September and December 2011. During these first two meetings the newly formed Council accomplished the following:

- Populated the Council Ballot Committee.
- Populated the Council Committee on Awards Committees.
- Nominated a Chair and Chair-Elect for Council.
  - Bob Allen (The University of Utah) was elected Chair. Pat Poli (Fairfield University) was elected Chair-elect.
- The Council Ballot Committee filled the slate for the position of Director of Segments on the Board of Directors for the 2012 Board of Directors election.

**Bob Allen passes the gavel to incoming Council Chair Patricia Poli at the 2013 Council Meeting in Anaheim**



## 2015–2016 Council Members

Audrey Gramling	Chair
Mark Dawkins	Chair-Elect
Hughlene Burton	Past Chair
Dan Elnathan	International Council Member-at-Large
Lakshmanan Shivakumar	International Council Member-at-Large
Kimberly Sawers	Accounting, Behavior and Organizations Section
Gregory Gerard	Accounting Information Systems Section
Don Finn	Accounting Programs Leadership Group
Sandra Renfro Callaghan	American Taxation Association Section
Urton Anderson	Auditing Section
Mark Dawkins	Diversity Section
Marlene Plumlee	Financial Accounting and Reporting Section
Timothy Louwers	Forensic Accounting Section
Don Ariail	Gender Issues and Worklife Balance Section
Thomas E. Vermeer	Government and Nonprofit Section
F. Greg Burton	International Accounting Section
Theresa Libby	Management Accounting Section
Steven Mintz	Public Interest Section
Graham Gal	Strategic and Emerging Technologies Section



**Council at the 2015 Annual Meeting in Chicago**

Bambi Hora	Teaching, Learning and Curriculum Section
Markus Ahrens	Two-Year College Section
Ramesh Narasimhan	Mid-Atlantic Region
Mehmet Kocakulah	Midwest Region
Carol A. Hartley	Northeast Region
David Stott	Ohio Region
Lynn Clements	Southeast Region
Mary Fischer	Southwest Region
Alan Keith Styles	Western Region

## 2014-2015 Council Members

Hughlene Burton	Chair
Audrey Gramling	Chair-Elect
Patricia Poli	Past Chair
Dan Elnathan	International Council Member-at-Large
Elizabeth Demers	International Council Member-at-Large
Kimberly Sawers	Accounting, Behavior and Organizations Section
Elaine Mauldin	Accounting Information Systems Section
Don Finn	Accounting Programs Leadership Group
Sandra Renfro Callaghan	American Taxation Association Section
Audrey Gramling	Auditing Section
Mark Dawkins	Diversity Section
Marlene Plumlee	Financial Accounting and Reporting Section
Timothy Louwers	Forensic Accounting Section
Don Ariail	Gender Issues and Worklife Balance Section
Thomas E. Vermeer	Government and Nonprofit Section
Ervin L. Black	International Accounting Section
Leslie Eldenburg	Management Accounting Section
Steven Mintz	Public Interest Section
Graham Gal	Strategic and Emerging Technologies Section
Susan V. Crosson	Teaching, Learning and Curriculum Section
Markus Ahrens	Two-Year College Section
Ramesh Narasimhan	Mid-Atlantic Region
Mehmet Kocakulah	Midwest Region

## **2014–2015 Council Members (cont'd)**

Susan B. Hughes	Northeast Region
David Stott	Ohio Region
Ralph Welton	Southeast Region
Bambi Hora	Southwest Region
Alan Keith Styles	Western Region

## **2013–2014 Council Members**

Patricia Poli	Chair
Hughlene Burton	Chair-Elect
Bob Allen	Past Chair
Dan Elnathan	International Council Member-at-Large
Elizabeth Demers	International Council Member-at-Large
Steven E. Kaplan	Accounting, Behavior and Organizations Section
Elaine Mauldin	Accounting Information Systems Section
Don Finn	Accounting Programs Leadership Group
Sandra Renfro Callaghan	American Taxation Association Section
Audrey Gramling	Auditing Section
Kathryn Epps	Diversity Section
Marlene Plumlee	Financial Accounting and Reporting Section
Timothy Louwers	Forensic Accounting Section
Don Ariail	Gender Issues and Worklife Balance Section
Dana Forgione	Government and Nonprofit Section
Ervin L. Black	International Accounting Section
Leslie Eldenburg	Management Accounting Section
Steven Mintz	Public Interest Section
Graham Gal	Strategic and Emerging Technologies Section
Susan V. Crosson	Teaching, Learning and Curriculum Section
Markus Ahrens	Two-Year College Section
Nancy Uddin	Mid-Atlantic Region
Mehmet Kocakulah	Midwest Region
Susan B. Hughes	Northeast Region
David Stott	Ohio Region
Ralph Welton	Southeast Region
Bambi Hora	Southwest Region
Stephen Wheeler	Western Region

## **2012–2013 Council Members**

Bob Allen	Council Chair
Patricia Poli	Chair-Elect
C. Richard Baker	Member-at-Large
Samuel Tiras	Member-at-Large
Steven E. Kaplan	Accounting, Behavior and Organizations Section
Jim Young	Accounting Programs Leadership Group
Hughlene Burton	American Taxation Association Section
Audrey Gramling	Auditing Section
Kathryn Epps	Diversity Section

**2012–2013 Council Members (cont'd)**

Marlene Plumlee	Financial Accounting and Reporting Section
D. Larry Crumbley	Forensic and Investigative Accounting Section
Don Ariail	Gender Issues in Accounting Section
Dana A. Forgione	Government and Nonprofit Section
Elaine Mauldin	Information Systems Section
Ervin L. Black	International Accounting Section
Leslie Eldenburg	Management Accounting Section
Paul F. Williams	Public Interest Section
Graham Gal	Strategic and Emerging Technologies Section
Susan V. Crosson	Teaching, Learning and Curriculum Section
Barbara Thomas	Two-Year College Section
Nancy Uddin	Mid-Atlantic Region
Bonnie K. Klamm	Midwest Region
Susan B. Hughes	Northeast Region
Bruce McClain	Ohio Region
Ralph Welton	Southeast Region
Bambi Hora	Southwest Region
Stephen Wheeler	Western Region



## AMERICAN ACCOUNTING ASSOCIATION EXECUTIVE DIRECTORS



**Paul Gerhardt**  
(served 1966–1995)

**Craig Polhemus**  
(served 1995–2002)



**Tracey E. Sutherland**  
(served 2002–present)







## 2015–2016 MEMBERSHIP NUMBERS BY COUNTRY\*



Country	Number of Members
United States	5,379
Argentina	1
Australia	156
Austria	18
Bahrain	1
Bangladesh	1
Belgium	18
Brazil	50
Canada	254
Cape Verde	1
Chile	5
China	91
Colombia	3
Cyprus	1
Denmark	13
Dominican Republic	1
Egypt	13
Ethiopia	1

Country	Number of Members
Fiji	1
Finland	8
France	28
Germany	123
Ghana	3
Greece	6
Hong Kong	79
India	15
Indonesia	11
Iran	3
Ireland	4
Israel	7
Italy	27
Jamaica	1
Japan	240
Jordan	1
Kazakhstan	1
Kenya	3

<b>Country</b>	<b>Number of Members</b>
Korea	27
Kuwait	3
Lebanon	4
Macau	3
Malaysia	2
Malta	2
Mexico	12
The Netherlands	57
New Zealand	32
Nigeria	11
Norway	11
Oman	2
Pakistan	2
Philippines	9
Poland	2
Portugal	7
Puerto Rico	8
Qatar	7
Romania	3
Russian Federation	2
Saudi Arabia	12
South Africa	10
South Korea	32
Spain	25
Sri Lanka	1
Sweden	12
Switzerland	24
Taiwan	83
Thailand	18
Tunisia	1
Turkey	12

<b>Country</b>	<b>Number of Members</b>
United Arab Emirates	13
United Kingdom	99
Uruguay	1
West Indies	2
Yugoslavia	1

\*as of 4/19/2016

## AMERICAN ACCOUNTING ASSOCIATION ANNUAL MEETINGS

Attendance at the AAA's Annual Meetings has been steadily increasing, especially since 2010. Members get to experience exposure to an array of exciting guest speakers at the plenary and concurrent sessions, participate in a host of workshops and symposia, and network with colleagues and new associates over the course of several days.

<b>Year</b>	<b>Dates</b>	<b>City</b>	<b>Hotel(s)</b>	<b>Attendance</b>
1991	Aug. 11-14	Nashville, TN	Opryland Hotel	2,552
1992	Aug. 9-12	Washington, DC	Sheraton Washington Hotel	2,690
1993	Aug. 8-11	San Francisco, CA	San Francisco Marriott Hotel	2,676
1994	Aug. 10-13	New York, NY	New York Marriott Marquis Hotel	2,360
1995	Aug. 13-16	Orlando, FL	Marriott Orlando World Center Hotel	2,368
1996	Aug. 14-17	Chicago, IL	Hyatt Regency Chicago	2,528
1997	Aug. 17-20	Dallas, TX	Wyndham Anatole Hotel	2,174
1998	Aug. 16-19	New Orleans, LA	New Orleans Hilton Riverside Hotel	2,238
1999	Aug. 15-18	San Diego, CA	Hyatt Regency San Diego and San Diego Marriott Hotel & Marina	2,475
2000	Aug. 13-16	Philadelphia, PA	Philadelphia Marriott (HQ hotel)	2,459
2001	Aug. 12-15	Atlanta, GA	Atlanta Marriott Marquis (HQ hotel)	2,370
2002	Aug. 14-17	San Antonio, TX	San Antonio Marriott Rivercenter and San Antonio Marriott Riverwalk	2,180
2003	Aug. 3-6	Honolulu, HI	Hilton Hawaiian Village and Renaissance Ilikai Waikiki Hotel	1,733
2004	Aug. 8-11	Orlando, FL	Orlando World Center Marriott Resort & Convention Center	2,233

Years of Transition: The American Accounting Association, 1991-2016

2005	Aug. 7-10	San Francisco, CA	Hilton San Francisco Hotel and Renaissance Parc 55 Hotel	2,688
2006	Aug. 6-9	Washington, DC	Marriott Wardman Park Hotel and Omni Shoreham Hotel	2,712
2007	Aug. 5-8	Chicago, IL	Chicago Hilton and Palmer House Hilton	2,975
2008	Aug. 3-6	Anaheim, CA	Hilton Anaheim and Marriott Anaheim	2,982
2009	Aug. 1-5	New York, NY	Hilton New York Hotel and Sheraton New York Hotel and Towers	3,220
2010	Jul. 31-Aug. 4	San Francisco, CA	Hilton San Francisco Union Square and Wyndham Parc 55 Union Square Hotel	2,978
2011	Aug. 6-10	Denver, CO	Hyatt Regency Denver and Sheraton Denver Downtown	2,943
2012	Aug. 4-8	Washington, DC	Gaylord National Hotel and Conference Center	3,139
2013	Aug. 3-7	Anaheim, CA	Hilton Anaheim and Anaheim Marriott	3,024
2014	Aug. 2-6	Atlanta, GA	Atlanta Marriott Marquis and Hilton Atlanta	3,280
2015	Aug. 8-12	Chicago, IL	Hyatt Regency Chicago and Swissôtel Chicago	3,294
2016	Aug. 6-10	New York, NY	New York Hilton Midtown and Sheraton New York Times Square	3,634

# AMERICAN ACCOUNTING ASSOCIATION ANNUAL MEETINGS (cont'd)



◀1996 AM Chicago  
Welcome Reception

1997 AM Dallas  
Western Party ▶



▲&▶1999 AM San Diego  
Welcome Reception



# AMERICAN ACCOUNTING ASSOCIATION ANNUAL MEETINGS (cont'd)

2001 AM Atlanta Welcome Reception ►



▼ 2009 AM New York Welcome Reception



2010 AM San Francisco Opening Plenary ►



◀ 2011 AM Denver Service Project



◀ 2012 AM Washington, DC Reception Area

2013 AM Anaheim Welcome Reception ▶



◀ 2014 AM Atlanta Welcome Reception

2015 AM Chicago Welcome Reception ▶







## THE CENTENNIAL LOGO STORY

The team at Bruce Mau Design (BMD) was tasked with designing a Centennial Logo for the American Accounting Association. As you might remember, BMD designed the “new” logos for the Association in 2010. At the March 2011 Council Meeting, Section and Region names were selected in a two-part drawing and assigned their individual logo colors. For the Centennial Logo design, their vision was to retain the integrity of the existing logo, yet incorporate the importance of a century of history. The “100” design is comprised of the three colors of the AAA logo as shown in the number “1” and the colors of the Sections and Regions shown in the two “0”s. The tagline “Celebrating a Century of Thought Leaders in Accounting” unifies the existing shield logo with the 100 to mark the anniversary. This modern, yet classic, design conveys the importance of all AAA members’ contributions to our rich history.



### AAA Sections



### AAA Regions





## AAA AWARDS

### J. Michael and Mary Anne Cook Prize

The J. Michael and Mary Anne Cook Prize is the foremost recognition of an individual who consistently demonstrates the attributes of a superior teacher in the discipline of accounting. The Cook Prize will serve to recognize, inspire, and motivate members to achieve the status of a superior teacher. A Cook Prize Convener, a Representative of the Donor, and the members of the Selector Panel are appointed each year by the Management Team of the AAA. A team of Nominators are chosen by the Selector Panel from AAA Segment leader recommendations or appointed at-large to assure sufficient breadth and diversity of the nominee pool. Nominators are asked to nominate up to three nominees. Based upon the nominator nominations, nominees are invited to apply for the award.

Each year up to three awards of \$25,000 each can be made in the categories of graduate, undergraduate, and two-year accounting degree programs. The Selector Panel determines a prize winner for each category or, at its discretion, may choose not to make an award for a category in any one year. The inaugural prizes were awarded in 2015 at the AAA Annual Meeting in Chicago, IL.

Year	Names
2016	G. Peter Wilson (Graduate Prize) Billie Cunningham (Undergraduate Prize) Markus Ahrens (Two-Year College Prize)
2015	Mark Nelson (Graduate Prize) Joe Hoyle (Undergraduate Prize) Tracie Miller-Nobles (Two-Year College Prize)



Joe Hoyle, Tracie Miller-Nobles, Mark Nelson

## Deloitte Wildman Medal Award

(sponsored by the Deloitte Foundation)

The Wildman Medal is named in honor of the late John R. Wildman, a partner of a Deloitte & Touche LLP predecessor firm, a professor of accounting at New York University, and the first president of the American Association of University Instructors in Accounting, which later became the AAA. The medal and the related financial award is awarded annually at the American Accounting Association’s Annual Meeting to the author(s) of the article, monograph, book, or other work, reflecting the results of their research or the application of the research of others, published during the five calendar years preceding the year of the award, which is judged to have made or will be likely to make the most significant contribution to the advancement of the practice of public accountancy (including audit, tax, and management services.) Note that in some cases a paper may be accepted for publication in a given calendar year and then may actually appear in a volume that carries an earlier calendar year as a publication date. In such cases, the year that the particular issue was actually published should be the date used to determine eligibility. A financial award of \$5,000 accompanies the medal. In the event of multiple award winners, each recipient would receive \$2,500 (up to three recipients; \$7,500 maximum per year).

At its meeting in August 2015, the AAA Board of Directors accepted the 2014–15 Research Committee’s proposal to add the following new criterion to the Deloitte Wildman Medal Award: “Although the award generally recognizes a single publication, two or more related publications (co)authored by the same nominee(s) may be considered for joint nomination if they stem from the same program of study that addresses a well-defined research objective. In this case, each related publication must comply with all other eligibility requirements. Nominations of multiple related publications should explain the single program of study that justifies considering the nominated publications as a whole.”

Year	Name and Title
2016	Mary E. Barth, Wayne R. Landsman, Mark H. Lang, and Christopher D. Williams “Are IFRS-Based and U.S. GAAP-Based Accounting Amounts Comparable?” <i>Journal of Accounting &amp; Economics</i> , August 2012, 54 (1): 68-93.
2015	G. Bradley Bennett and Richard C. Hatfield “The Effect of the Social Mismatch between Staff Auditors and Client Management on the Collection of Audit Evidence.” <i>The Accounting Review</i> , January 2013, 88 (1): 31-50.

- 2014 Joseph F. Brazel, Tina D. Carpenter, and J. Gregory Jenkins  
“Auditors’ Use of Brainstorming in the Consideration of Fraud: Reports from the Field.” *The Accounting Review*, July 2010, 85 (4): 1273-1301.
- 2013 Samuel Ranzilla, Robert Chevalier, George Herrmann, Steven M. Glover, and Douglas F. Prawitt  
“Elevating Professional Judgment in Auditing and Accounting: The KPMG Professional Judgment Framework.” 2011.
- 2012 Jean C. Bedard and Lynford Graham  
“Detection and Severity Classifications of Sarbanes-Oxley Section 404 Internal Control Deficiencies.” *The Accounting Review*, May 2011, 86 (3): 825-855.
- 2011 Luzi Hail, Christian Leuz, and Peter Wysocki  
“Accounting Convergence and the Potential Adoption of IFRS by the U.S. Part 1: Conceptual Underpinnings and Economic Analysis.” *Accounting Horizons* 24 (3): 355-394. “Global Accounting Convergence and the Potential Adoption of IFRS by the U.S. Part 2: Political Factors and Future Scenarios for U.S. Accounting Standards.” *Accounting Horizons* 24 (4): 567-588.
- 2010 William R. Baber and Angela K. Gore  
“Consequences of GAAP Disclosure Regulation: Evidence from Municipal Debt Issues.” *The Accounting Review*, May 2008, 83 (3): 565-592.
- 2009 Mary Barth, Leslie Hodder, and Stephen Stubben  
“Fair Value Accounting for Liabilities and Own Credit Risk.” *The Accounting Review*, May 2008, 83 (3): 629-664.
- 2008 Robert D. Allen, Dana R. Hermanson, Thomas M. Kozloski, and Robert J. Ramsay  
“Auditor Risk Assessment: Insights from the Academic Literature.” June 2006, *Accounting Horizons*, 20 (2): 157-177.
- 2007 Vivien Beattie, Richard Brandt, and Stella Fearnley  
“Behind Closed Doors: What Company Audit Is Really About.” 2001, New York, NY: Palgrave Macmillan
- 2006 William R. Kinney, Zoe-Vonna Palmrose, and Susan W. Scholz  
“Auditor Independence, Non-Audit Services, and Restatements: Was the U.S. Government Right?” June 2004, *Journal of Accounting Research*, 42 (3): 561-588.
- 2005 George A. Plesko and Lillian F. Mills  
“Bridging the Reporting Gap: A Proposal for More Informative Reconciling of Book and Tax Income.” *National Tax Journal*, December 2003, LVI (4): 865-893.

- 2004 Mark W. Nelson, John A. Elliott, and Robin L. Tarpley  
“Evidence from Auditors about Managers’ and Auditors’ Earnings Management Decisions.” *The Accounting Review*, 2002, 77 (Supplement): 175–202.
- 2003 Zoe-Vonna Palmrose  
“Studies in Accounting Research #33, Empirical Research in Auditor Litigation: Considerations and Data.” 2000, Sarasota, FL: American Accounting Association.
- 2002 Stephen Penman  
“Financial Statement Analysis and Security Valuation.” 2001, New York, NY: McGraw-Hill Irwin.
- 2001 Robert S. Kaplan  
“The Balanced Scorecard: Translating Strategy into Action.” 1996
- 2000 Baruch Lev
- 1999 William R. Kinney, Jr.  
“Auditor Independence: Burdensome Constraint or Core Value?” *Accounting Horizons*, March 1999, 13 (1): 69–75.
- 1998 Gerald A. Feltham and James A. Ohlson  
“Valuation and Clean Surplus Accounting for Operating and Financial Activities.” *Contemporary Accounting Research*, Spring 1995, 11 (2): 689–731.
- 1997 Krishna Palepu, Paul Healy, and Victor Bernard (awarded posthumously)  
“Business Analysis and Valuation Using Financial Statements.” 1996, Mason, OH: South-Western Publishing Co.
- 1996 Mary Barth
- 1995 David Solomons (awarded posthumously)
- 1994 Arthur Wyatt
- 1993 John W. Hill
- 1992 Robert K. Elliott
- 1991 Mark A. Wolfson

## Doctoral Dissertation Award for Innovative Research in Accounting Education

The Doctoral Dissertation Award for Innovative Research in Accounting Education is given to recognize Ph.D. Students conducting innovative research in any area of accounting. Up to five awards will be awarded to Ph.D. students conducting innovative research in any area of accounting. The student's research must clearly demonstrate a substantial degree of innovation relative to the current state of research. Nominated students shall be members of the American Accounting Association at the time an application is submitted, have the intention of taking an academic job when the research is complete, and currently be in residence at their doctoral-granting institution. The candidate shall have passed their proposal defense at the time that the award is granted. Each winner will receive an award and \$5,000 at the AAA Annual Meeting.

Year	Name
2016	Danqi Hu, University of Toronto "Does the Public Availability of Market Participants' Trading Data Affect Firm Disclosure? Evidence from Short Sellers."
	Soonchul Hyun, University of Calgary "Innovation Activities and Firm Value."
	Lorien Stice-Lawrence, The University of North Carolina at Chapel Hill Aleksandra Zimmerman, Case Western Reserve University
2015	Jace Garrett, Bentley University
	Shelley Li, Harvard University "Boss, Cut Me Some Slack So That I Can Innovate: Slack in Execution Tasks and Employee-Initiated Innovation."
	Kara Obermire, University of Wisconsin-Madison "Audit Committee Members' Social Identity and Corporate Governance Roles: Implications for Judgment and Decision Making Using a Research Method Triangulation Strategy."
	Steven Savoy, The University of Iowa Kelly Wentland, The University of North Carolina at Chapel Hill
2014	Braden Williams, University of Washington "Income Shifting Potential and the Boundary of the International Firm."
	Bachman P. Fulmer III, Florida State University "Attention and Effort in an Investment Decision under Influence of Gains and Losses."
2013	Joao Granja, The University of Chicago "Disclosure Regulation in the Commercial Banking Industry: Lessons from the National Banking Era."



- 2013 (cont'd) Emily Griffith, The University of Georgia  
“The Effects of Specialists’ Involvement in Auditing Fair Values.”
- 2012 Mary Hill, The University of Alabama  
“How the Credit Default Swap (CDS) Market Values Firm Growth Opportunities.”
- Matt Lyle, University of Toronto  
“To Determine the Effect of Firm-Level Accounting Information on Traded Assets in Large Dynamic Economies.”
- Katharine Drake, Arizona State University  
“The Informational Role of Accounting for Income Taxes.”
- Sangwan Kim, The University of North Carolina  
“Does High-Quality Financial Accounting Information Discipline the Managerial Market Timing of Seasoned Equity Offerings (SEOs) and Stock-Based Acquisitions When Equity Price Is Overvalued?”
- 2011 Mark Maffett, The University of North Carolina at Chapel Hill  
“Who Benefits from Corporate Opacity? International Evidence from Informed Trading by Institutional Investors.”
- Stephen Brown, University of Florida  
“Can Public Client Disclosures Explain Pricing Patterns Observed in the Audit Market?”
- Jeremy Michels, University of Colorado  
“Do Unverifiable Disclosures Matter? Evidence from Peer-to-Peer Lending.”
- Maria Loumioti, Harvard University  
“The Effect of Loan Syndication Structure on the Stewardship Role of Accounting.”
- Ge Bai, Michigan State University  
“Accounting Experts on Boards and Governance Effectiveness: Evidence from Nonprofit Organizations.”

## Competitive Manuscript Award

The Competitive Manuscript Award encourages research among members of the Association who have earned their Ph.D. within the past five years. The Competitive Manuscript Award Committee can select as many as three winners. The winner(s) receive an award at the AAA Annual Meeting.

<b>Year</b>	<b>Name and Title</b>
2016	Amanda M. Winn “Partner Rotation and PCAOB Inspections: Effects on End-of-Term Audit Quality.”
2015	Youli Zou “Strategic Entry Decisions, Accounting Signals, and Risk Management Disclosure.”
2014	Nemit Shroff “The Corporate Investment and Changes in GAAP.”
2013	Henry Friedman “CEO-CFO Interactions and the Multipurpose Reporting System.”
2012	Urooj Khan “Does Fair Value Accounting Contribute to Systemic Risk in the Banking Industry?”
2011	Panos N. Patatoukas “Customer-Base Concentration: Implications for Firm Performance and Capital Markets.”
2010	Lian Fen Lee “Incentives to Inflate Reported Cash from Operations Using Classification and Timing.”
2009	Jane M. Thayer “Determinants of Investors’ Information Search: Credibility and Confirmation.”
2008	Pingyang Gao “Disclosure Quality, Cost of Capital, and Investors’ Welfare.”
2007	Sharon P. Katz “Earnings Management and Conservatism: The Role of Private Equity Sponsors.”
2006	Isabel Yanyan Wang “Understanding Private Earnings Guidance and Its Implications for Disclosure Regulation.”
2005	Marc Picconi “The Perils of Pensions: Does Pension Accounting Lead Investors and Analysts Astray?”

- 2004 Jacqueline S. Hammersley  
“Pattern Identification in Industry-Specialist Auditors.”  
Edward J. Riedl  
“An Examination of Long-Lived Asset Impairment.”
- 2003 Haidan Li  
“Employee Stock Options, Residual Income Valuation and Stock Price Reaction to SFAS 123 Footnote Disclosures.”
- 2002 Susan D. Krische  
“Investors’ Evaluations of Strategic Prior-Period Benchmark Disclosures in Earnings Announcements.”
- 2001 Mark T. Bradshaw  
“How Do Analysts Use Their Earnings Forecasts in Generating Stock Recommendations?”
- 2000 Nilabhra Bhattacharya  
Dawn A. Matsumoto
- 1999 Debra L. Krolick  
“The Relevance of Financial Statement Information for Executive Performance Evaluation and Equity Valuation: Evidence From Choice of Bonus Plan Accounting Performance Measures.”  
Wayne B. Thomas  
“A Test of the Market’s (Mis)Pricing of Domestic and Foreign Earnings.”
- 1998 Brian J. Bushee  
“The Influence of Institutional Investors on Myopic R&D Investment Behavior.”
- 1997 Benjamin C. Ayers
- 1996 Christine A. Botosan
- 1995 Mark S. Beasley  
“An Empirical Analysis of the Relation between Corporate Governance and Management Fraud.”
- 1994 Steven R. Matsunaga  
“The Effects of Financial Reporting Costs on the Use of Employee Stock Options.”
- 1993 Mary E. Barth  
“Fair Value Accounting: Evidence from Investment Securities and the Market Valuation of Banks.”
- 1992 Eli Amir  
“The Market Valuation of Accounting Information: The Case of Post-Retirement Benefits Other Than Pensions.”

- 1991 James R. Frederickson  
 “Relative Performance Information: Effects of Common Uncertainty and Contract-Type Agents’ Effort Levels.”

## Distinguished Contributions to Accounting Literature Award

The Notable and Distinguished Contributions to Accounting Literature Award Screening Committee reviews nominations of articles, monographs, or books of research of exceptional merit. Nominations are judged on uniqueness and magnitude of contribution to accounting education, practice, and/or future accounting research originality and innovative content; clarity and organization of exposition; soundness and appropriateness of methodology. The selection process shall consider the breadth of accounting research in terms of topic areas and methods.

Items must have been published more than five years but not more than 15 years prior to the award. The winner(s) will receive an award and \$2,500 at the AAA Annual Meeting.

### Year Name and Title

- 2016 Holger Daske, Luzi Hail, Christian Leuz, and Rodrigo S. Verdi  
 “Mandatory IFRS Reporting Around the World: Early Evidence on the Economic Consequences.” *Journal of Accounting Research*, December 2008, 46 (5): 1085-1142.
- 2015 Patricia M. Dechow and Ilia D. Dichev  
 “The Quality of Accruals and Earnings: The Role of Accrual Estimation Errors.” *The Accounting Review*, March 2002, 77 (Supplement): 35-59.
- 2014 Christian Leuz, Dhananjay Nanda, and Peter D. Wysocki  
 “Earnings Management and Investor Protection: An International Comparison.” *Journal of Financial Economics*, September 2003, 69 (3): 505-527.
- 2013 Sugata Roychowdhury  
 “Earnings Management through Real Activities Manipulation.” *Journal of Accounting & Economics*, December 2006, 42 (3): 335-370.
- 2012 Sudipta Basu  
 “The Conservatism Principle and the Asymmetric Timeliness of Earnings.” *Journal of Accounting & Economics*, December 1997, 24 (1): 3-37.
- 2011 D. Eric Hirst and Patrick E. Hopkins  
 “Comprehensive Income Reporting and Analysts’ Valuation Judgments.” *Journal of Accounting Research*, 1998, 36 (Studies on Enhancing the Financial Reporting Model): 47-75.

- 2010 Mark Beasley  
“An Empirical Analysis of the Relation between the Board of Director Composition and Financial Statement Fraud.” *The Accounting Review*, 1996, 71 (4): 443–465.
- Patricia Dechow, Richard Sloan, and Amy Sweeney  
“Causes and Consequences of Earnings Manipulations: An Analysis of Firms Subject to Enforcement Actions by the SEC.” *Contemporary Accounting Research*, 1996, 13 (1): 1–36.

## Innovation in Accounting Education Award

(sponsored by the Ernst & Young Foundation)

The Innovation in Accounting Education Award is intended to encourage innovation and improvement in accounting education. Further, it recognizes significant programmatic changes or a significant activity, concept, or set of educational materials. The winner may be an individual, a group of individuals, or an institution. Normally, this award is given in recognition of a single-item initiative, which could have been developed and implemented over a several-year period. The winner(s) will receive an award and \$5,000 at the AAA Annual Meeting.

Year	Name
2016	Michael J. Meyer and Teresa S. Meyer “Accounting Case Search: A Web Search Tool for Finding Published Accounting Cases.” Frank Buckless, Kathy Krawczyk, and D. Scott Showalter “Use of Second Life Virtual Reality World for Inventory Simulation.”
2015	Poh-Sun Seow and Suay-Peng Wong “Accounting Challenge: Mobile-Gaming App for Learning Accounting.”
2014	Ellen J. Glazerman, Leslie C. Knowlton, Lisa Koonce, Samuel R. Leno, David N. Moss, Dan Roam, Julie Smith David, Tracey E. Sutherland, Mikel G. Tiller, Carolyn R. Wilson and G. Peter Wilson “This Is Accounting.”
2013	Joe Hoyle “Joe Hoyle: Teaching—Getting the Most from Your Students.”
2012	Sara Melendy and Gary Weber “The Justice for Fraud Victims Project.”
2011	Mark A. Holtzblatt and Norbert Tschakert “Experiential Learning via an Innovative Inter-University IFRS Student Video Competition.”

- 2010 Paul Goldwater  
“Practice4Performance: A Course-Management and Learning System.”
- 2009 Richard A. Riley, Jr.  
“Forensic Accounting and Fraud Examination.”  
Pamela A. Smith and Mark J. Kohlbeck  
“Accounting for Derivatives and Hedging Activities: Comparison of Cash Flow versus Fair Value Hedge Accounting.”
- 2008 John Schatzel  
“RealAudit Simulation Project.”  
Herbert Snyder and James Clifton  
“Forensic Accounting Fieldwork, Media and Exercises Project.”
- 2007 School of Accountancy, Brigham Young University  
“The BYU Ph.D. Prep Program.”
- 2006 Ernest R. Larkins and Julian Diaz III  
“Locating and Evaluating Tax Authority.”
- 2005 Parveen P. Gupta  
“MACC 424: Corporate Governance and Business Risk.”
- 2004 Noah P. Barsky and Anthony H. Catanach, Jr.  
“Management Accounting: the Business Planning Model.”
- 2003 Harriet Maccracken, Julie Smith David, and Philip Reckers  
“An Introduction of Business Processes and ERP into the Introductory Accounting Class at Arizona State University.”  
William E. (Bill) McCarthy  
“The REA Approach to Teaching Accounting Information Systems.”
- 2002 Joseph T. Wells  
“Fraud Examination.”
- 2001 Dawn Massey and Joan Van Hise
- 2000 A. Faye Borthick  
“Collaborative Discovery Learning Online in an Information Systems Assurance Course.”
- 1999 Bruce K. Behn  
“The Master of Accountancy Business Core and the Marketplace.”
- 1998 Paul Solomon  
“An Individual’s Initiative to Champion the Directives of the Accounting Education Change Commission (AECC).”
- 1997 Robert Grinaker, David Kroll, and Anthony Catanach, Jr.
- 1996 Cathleen Burns and Sherry Mills
- 1996 School of Accountancy, Arizona State University

- 1994 Fairleigh Dickinson University
- 1993 Brigham Young University School of Accountancy & Information Systems  
“Curriculum Revision.”  
John M. Andrus and William L. Felix, Jr.  
“SCAD II: Simulated Case for Audit Decisions.”  
Janet G. Gillespie, Robert G. May, and Marcia A. Niles
- 1992 Karen Pincus
- 1991 Andrew D. Bailey, Jr., S. Michael Groomer, Gary L. Holstrum, James K. Loebbecke, Robert G. May, Gerald Smith, Jay M. Smith, Jr., D. Dewey Ward, and Jean C. Wyer

## Lifetime Service Award

The Lifetime Service Award recognizes service contributions to accounting education over a sustained period of time through:

- Service to the AAA, including its Sections and Regions, on committees, task forces, special projects, leadership, and AAA publications.
- Service with the education efforts in the profession through involvement with the AICPA, IMA, and other accounting professional organizations.
- Service with the education efforts of public accounting firms, corporations, and not-for-profit organizations.
- Nominations are especially encouraged that propose AAA members whose career contributions have made a significant impact beyond their own institutions.
- A nominee need not excel in each of these general criteria to merit consideration for the award.

The winner(s) are selected by the Lifetime Service Award Committee and will receive an award at the AAA Annual Meeting and Lifetime Membership in the AAA.

### **Year**      **Names**

- 2016 Theodore J. Mock, University of California, Riverside  
David E. Stout, Youngstown State University
- 2015 Bernard J. Milano, KPMG Foundation and The PhD Project  
W. Steve Albrecht, Brigham Young University
- 2013 Dennis R. Reigle, American Institute of Certified Public Accountants  
Doyle Z. Williams, University of Arkansas (Dean Emeritus)

## Seminal Contributions to Accounting Literature Award

The Research Committee reviews the nominations for the Seminal Contributions to Accounting Literature Award. The Seminal Contributions to Accounting Literature Award is intended to recognize works that have stood the test of time and have contributed in a fundamental way to later research. Seminal is defined as “having the character of an originative power, principle or source; containing or contribution to the seed of later development.” Eligible works must have been published at least 15 years prior to the year in which the award is bestowed. The award is given no more frequently than once every three years, and no more than one work is honored in any given year.

Year	Names and Title
2016	“Do Stock Prices Fully Reflect Information in Accruals and Cash Flows About Future Earnings?” by Richard G. Sloan, <i>The Accounting Review</i> , July 1996, 71 (3): 289-315.
2013	“ <b>Earnings, Book Values, and Dividends in Security Valuation</b> ” by James Ohlson, <i>Contemporary Accounting Research</i> , Spring 1995, 11 (2): 661-687.
2007	“Relevance Lost: The Rise and Fall of Management Accounting” by H. Thomas Johnson and Robert S. Kaplan. 1987, Boston, MA: Harvard Business School Press.
2004	“Towards a Positive Theory of the Determination of Accounting Standards” by Ross L. Watts and Jerold L. Zimmerman, <i>The Accounting Review</i> , January 1978, 53 (1): 112-134.
1994	“Economic Incentives in Budgetary Control Systems” by Joel S. Demski and Gerald A. Feltham, <i>The Accounting Review</i> , April 1978, 53 (2): 336-359.
1989	“Information Content of Annual Earnings Announcements” by William H. Beaver, <i>Journal of Accounting Research</i> , 1968, 6 (Empirical Research in Accounting: Selected Studies 1968): 67-92.
1986	“An Empirical Evaluation of Accounting Income Numbers” by Ray Ball and Philip Brown, <i>Journal of Accounting Research</i> , 1968, 6 (2): 159-178.



## Notable Contributions to Accounting Literature Award

(sponsored by the American Institute of Certified Public Accountants [AICPA])

The Notable and Distinguished Contributions to Accounting Literature Award Screening Committee reviews nominations of outstanding articles, books, monographs, AICPA-sponsored research studies, or accounting literature appearing in other types of publications. The nominated must meet the following criteria:

- Uniqueness and potential magnitude of contribution to accounting education.
- Practice and/or future accounting research.
- Breadth of potential interest.
- Originality and innovative content.
- Clarity and organization of exposition.
- Soundness and appropriateness of methodology.
- Although the award generally recognizes a single publication, two or more related publications (co)authored by the same nominee(s) may be considered for joint nomination if they stem from the same program of study that addresses a well-defined research objective. In this case, each related publication must comply with all other eligibility requirements. Nominations of multiple related publications should explain the single program of study that justifies considering the nominated publications as a whole.

The winner(s) will receive an award and \$2,500 at the AAA Annual Meeting.

Year	Names
2016	Ilia D. Dichev, John R. Graham, Campbell R. Harvey, and Shivaram Rajgopal “Earnings Quality: Evidence from the Field.” <i>Journal of Accounting &amp; Economics</i> , December 2013, 56 (2/3): 1–33.
2015	Rajiv D. Banker, Dmitri Byzalov, and Jose M. Plehn-Dujowich “Demand Uncertainty and Cost Behavior.” <i>The Accounting Review</i> , May 2014, 89 (3): 839–865.
2014	S. P. Kothari, Susan Shu, and Peter D. Wysocki “Do Managers Withhold Bad News?” <i>Journal of Accounting Research</i> , March 2009, 47 (1): 241–276.
2013	Karen M. Hennes, Andrew J. Leone, and Brian P. Miller “The Importance of Distinguishing Errors from Irregularities in Restatement Research: The Case of Restatements and CEO/CFO Turnover.” <i>The Accounting Review</i> , November 2008, 83 (6): 1487–1519.

- 2012 Mary Barth, Wayne Landsman, and Mark Lang  
 “International Accounting Standards and Accounting Quality.”  
*Journal of Accounting Research*, June 2008, 46 (3): 467-498.
- 2011 Joni Young  
 “Making Up Users.” *Accounting, Organizations and Society*, 2006,  
 31(6): 579-600.
- 2010 Luzi Hail and Christian Leuz  
 “International Differences in the Cost of Equity Capital: Do Legal  
 Institutions and Securities Regulation Matter?” *Journal of Accounting  
 Research*, June 2006, 44 (3): 485-531.
- 2009 Scott Richardson, Richard Sloan, Mark Soliman, and İrem Tuna  
 “Accrual Reliability, Earnings Persistence and Stock Prices.” *Journal of  
 Accounting & Economics*, September 2005, 39 (3): 437-485.
- 2008 Brian P. West  
 “Professionalism and Accounting Rules.” 2003. New York, NY:  
 Routledge.
- 2007 Erik Lie  
 “On the Timing of CEO Stock Option Awards.” *Management Science*,  
 May 2005, 51 (5): 802-812.
- 2006 Shannon W. Anderson and S. Mark Young  
 “Implementing Management Innovations: Lessons Learned from  
 Activity Based Costing in the U.S. Automobile Industry.” 2001.  
 Dordrecht, The Netherlands: Kluwer Academic Publishers.
- John H. Evans III, Rebecca L. Hannan, Ranjani Krishnan, and Donald V.  
 Moser  
 “Honesty in Managerial Reporting.” *The Accounting Review*, October  
 2001, 76 (4): 537-559.
- John R. Graham, Campbell R. Harvey, and Shivaram Rajgopal  
 “The Economic Implications of Corporate Financial Reporting.”  
*Journal of Accounting & Economics*, 2005, 40 (1/3): 3-73.
- 2005 April Klein  
 “Audit Committee, Board of Director Characteristics, and Earnings  
 Management.” *Journal of Accounting & Economics*, 2002, 33 (3):  
 375-400. And “Economic Determinants of Audit Committee  
 Independence.” *The Accounting Review*, April 2002, 77 (2): 435-452.
- 2004 Mark W. Nelson, John A. Elliott, and Robin L. Tarpley  
 “Evidence from Auditors about Managers’ and Auditors’ Earnings  
 Management Decisions.” *The Accounting Review*, 2002, 77  
 (Supplement: Quality of Earnings Conference 2002): 175-202.

- 2003 Richard Frankel and Charles Lee  
“Accounting Valuation, Market Expectation, and Cross-Sectional Stock Returns.” *Journal of Accounting and Economics*, June 1998, 25 (3): 283–319.
- 2002 David Burgstahler and Ilia Dichev  
“Earnings Management to Avoid Earnings Decreases and Losses.” *Journal of Accounting & Economics*, December 1997, 24: 99–126.
- 2001 Christine A. Botosan  
“Disclosure Level and the Cost of Equity Capital.” *The Accounting Review*, July 1997, 72 (3): 323–349.
- Richard G. Sloan  
“Do Stock Prices Fully Reflect Information in Accruals and Cash Flows about Future Earnings?” *The Accounting Review*, July 1996, 71 (3): 289–315.
- 2000 James A. Ohlson  
“Earnings, Book Values, and Dividends in Equity Valuation.” *Contemporary Accounting Research*, 1995, 11 (2): 661–687.
- 1999 Krishna Palepu, Victor Bernard, and Paul Healy  
“Business Analysis and Valuation.” 1996. Cincinnati, OH: South-Western College Publishing.
- 1998 Shyam Sunder  
“Theory of Accounting and Control.” 1997. Cincinnati, OH: South-Western College Publishing. ISBN 0-5388-6686-1
- 1997 Marc. J. Epstein  
“Measuring Corporate Environmental Performance: Best Practices for Costing and Measuring an Effective Environmental Strategy.” Burr Ridge, IL: Irwin Professional Publishing ISBN 0-7863-0230-5. (Out of print)
- 1996 Robert Libby and Joan L. Luft  
“Determinants of Judgment Performance in Accounting Settings: Ability, Knowledge, Motivation and Environment.” *Accounting, Organizations and Society*, 1993, 18: 425.
- 1995 James A. Ohlson  
“A Syntheses of Security Theory and the Role of Dividends, Cash Flows, and Earnings.” *Contemporary Accounting Research*, 1990, 6 (2) 648–676. And “The Theory of Value and Earnings, and an Introduction to the Ball-Brown Analysis.” 1991, *Contemporary Accounting Research*, 1991, 8 (1): 1–19.
- 1994 Baruch Lev  
“On the Usefulness of Earnings: Lessons and Directions from Two Decades of Empirical Research.” *Journal of Accounting Research*, 1989, 27 (Supplement): 153–192.

- 1993 Victor L. Bernard and J. K. Thomas  
 “Evidence That Stock Prices Do Not Fully Reflect the Implications of Current Earnings for Future Earnings.” December 1990, *Journal of Accounting & Economics*, 13 (4): 305–340. And “Post-Earnings Announcement Drift: Delayed Price Response or Risk Premium?” *Journal of Accounting Research*, 1989, 27 (Supplement): 1–48.
- 1992 Mark A. Wolfson and Myron S. Scholes  
 “Taxes and Business Strategy: A Global Planning Approach.” 1992. Englewood Cliffs, NJ: Prentice Hall.
- 1991 Jane Ou and Stephen H. Penman  
 “Financial Statement Analysis and the Prediction of Stock Returns.” 1989, *Journal of Accounting & Economics*, 11 (4): 295–329. And  
 “Accounting Measurement, Price-Earnings Ratio, and the Information Content of Security Prices.” *Journal of Accounting Research*, 1989, 27 (Supplement): 145–152.
- Victor L. Bernard  
 “Cross-Sectional Dependence and Problems in Inference in Market-Based Accounting Research.” *Journal of Accounting Research*, 1987, 25 (1): 1–48.

## Outstanding Accounting Educator Award

(sponsored by the PricewaterhouseCoopers Foundation)

The Outstanding Accounting Educator Award Committee reviews nominations for the Outstanding Accounting Educator Award. Nominations are especially encouraged that propose educators whose career contributions have been at universities other than large doctoral-granting institutions. No members of the Board of Directors or nominee for office shall be eligible to receive the Outstanding Accounting Educator Award while a member of the Board of Directors or while a nominee for office. The award is based on the following criteria:

- Educational innovation
- Excellence in teaching
- Publications
- Research guidance to graduate students
- Significant involvement in professional and academic societies and activities
- A nominee need not excel in each of these general criteria to merit consideration for the award

The winner(s) will receive an award, citation, and \$5,000 at the AAA Annual Meeting. An additional \$5,000 will be donated by the

PricewaterhouseCoopers Foundation to the AAA in the winner's name. The award winner will determine how the AAA will use the funds.

<b>Year</b>	<b>Names</b>
2016	Jerold Zimmerman, University of Rochester Douglas F. Prawitt, Brigham Young University
2015	David E. Stout, Youngstown State University William F. Messier, University of Nevada, Las Vegas and the Norwegian School of Economics
2014	Wayne R. Landsman, The University of North Carolina John C. Fellingham, The Ohio State University
2013	Shyam Sunder, Yale University Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey
2012	Susan Haka, Michigan State University Terry Shevlin, University of California, Irvine
2011	Theodore Jaye Mock, University of California, Riverside
2010	Gary J. Previts, Case Western Reserve University
2009	Linda Smith Bamber, The University of Georgia
2008	William E. McCarthy, Michigan State University
2007	Mary S. Stone, The University of Alabama
2006	Lawrence D. Brown, Georgia State University
2005	Gerald L. Salamon, Indiana University G. Peter Wilson, Boston College
2004	Dan S. Dhaliwal, University of Arizona
2003	Ray J. Ball, The University of Chicago James C. McKeown, The Pennsylvania State University
2002	Jacob G. Birnberg, University of Pittsburgh Robert E Jensen, Trinity University
2001	Daniel W. Collins, The University of Iowa Jerry J. Weygandt, University of Wisconsin–Madison
2000	Robert Libby, Cornell University Ross L. Watts, University of Rochester
1999	Robert Magee, Northwestern University Katherine Schipper, The University of Chicago

- 1998 James A. Ohlson, Columbia University  
Gary L. Sundem, University of Washington
- 1997 Gerald Feltham, The University of British Columbia  
Victor L. Bernard, (awarded posthumously)
- 1996 Doyle Z. Williams, University of Arkansas  
Larzette Golden Hale, Retired (formerly Utah State University)
- 1995 Harold Q. Langenderfer, The University of North Carolina at Chapel Hill  
Baruch Lev, University of California, Berkeley
- 1994 R. Glen Berryman, University of Minnesota  
Ray M. Sommerfeld, The University of Texas at Austin
- 1993 George J. Foster, Stanford University  
S. Paul Garner, Retired (formerly of The University of Alabama)
- 1992 Thomas J. Burns, The Ohio State University  
Lawrence Revsine, Northwestern University
- 1991 Raymond J. Chambers, Retired (formerly of The University of Sydney)  
William L. Felix, Jr., The University of Arizona

## Outstanding Service Award

The purpose of the Outstanding Service Award, with its broad eligibility requirements, is to recognize outstanding services to the Association other than educational and research contributions. This award is intended for rare events or milestones achieved and is presented at the AAA Annual Meeting. The Outstanding Service Award recipient(s) is decided solely by the Board of Directors and does not have a formal nomination process.

### Year Names

- 2016 Michael A. Diamond, University of Southern California  
George W. Krull, Jr., Grant Thornton LLP, Retired
- 2015 William F. Ezzell, Deloitte, LLP, Retired  
Mark Higgins, Saint Louis University  
Mary Stone, The University of Alabama
- 2014 Gail Hoover King, Purdue University, Calumet  
Martha M. Eining, The University of Utah
- 2013 Bruce K. Behn, The University of Tennessee  
Bernard J. Milano, KPMG Foundation

2012	Susan Haka Tom Lin
2011	William F. Ezzell
2010	Susan V. Crosson
2009	D. Scott Showalter Julie Smith David
2008	Andrew D. Bailey, Jr.
2007	William McCarthy
2006	Robert Libby
2005	James R. Hasselback Joseph E. Rhile
2003	Kenneth A. Merchant James M. Reeve Hadley P. Schaefer
1999	Michael R. Moore
1998	Miklos A. Vasarhelyi Clinton E. (Skip) White
1991	Paul L. Gerhardt

## ***Accounting Horizons and Issues in Accounting Education* Best Paper Awards**

The *Accounting Horizons and Issues in Accounting Education* Best Paper Awards are presented annually. The awards are given for the best paper published each calendar year for either publication. All papers appearing in *Accounting Horizons and Issues in Accounting Education* in the prior calendar year that the award is given, except for editorials written by the editor and committee reports, are eligible. The award winner is selected by online voting open to all *Accounting Horizons and Issues in Accounting Education* subscribing members of the American Accounting Association.

### **Year      Names and Titles**

2016	<i>Horizons</i> Best Paper Award “Accelerated Filing Deadlines, Internal Controls, and Financial Statement Quality: The Case of Originating Misstatements.” Colleen M. Boland, Scott N. Bronson, and Chris E. Hogan, <i>Accounting Horizons</i> , September 2015, 29 (3): 551–575.
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- 2016 “Financial Engineering and the Arms Race between Accounting Standard Setters and Preparers.” Ronald A. Dye, Jonathan C. Glover, and Shyam Sunder, *Accounting Horizons*, June 2015, 29 (2): 265–295.  
*Issues* Best Paper Award  
 “Witnessing Your Own Cognitive Bias: A Compendium of Classroom Exercises.” Rebecca G. Fay and Norma R. Montague, *Issues in Accounting Education*, February 2015, 30 (1): 13–34.
- 2015 *Horizons* Best Paper Award  
 “The Myth of Rigorous Accounting Research.” Paul F. Williams, *Accounting Horizons*, December 2014, 28 (4): 869–887  
*Issues* Best Paper Award  
 “Accounting Education Research: Ranking Institutions and Individual Scholars.” D. Kip Holderness, Jr., Noah M. Myers, Scott L. Summers, and David A. Wood, *Issues in Accounting Education*, February 2014, 29 (1): 87–115.
- 2014 *Horizons* Best Paper Award  
 “Integrating Information Technology into Accounting Research and Practice.” Guido L. Geerts, Lynford E. Graham, Elaine G. Mauldin, William E. McCarthy, and Vernon J. Richardson, *Accounting Horizons*, December 2013, 27 (4): 815–840.  
*Issues* Best Paper Award  
 “Author Characteristics for Major Accounting Journals: Differences among Similarities 1989–2009.” Timothy J. Fogarty and Gregory A. Jonas, *Issues in Accounting Education*, November 2013, 28 (4): 731–757.
- 2013 *Horizons* Best Paper Award  
 “A Post-SOX Examination of Factors Associated with the Size of Internal Audit Functions.” Urton L. Anderson, Margaret H. Christ, Karla M. Johnstone, and Larry E. Rittenberg, *Accounting Horizons*, June 2012, 26 (2): 167–191.  
*Issues* Best Paper Award  
 “Publication Benchmarking Data Based on Faculty Promoted at the Top 75 U.S. Accounting Research Institutions.” Steven M. Glover, Douglas F. Prawitt, Scott L. Summers and David A. Wood, *Issues in Accounting Education*, August 2012, 27 (4): 647–670.  
 “Seeds of Innovation in Accounting Scholarship.” Gregory B. Waymire, *Issues in Accounting Education*, November 2012, 27 (4): 1077–1093.
- 2012 *Horizons* Best Paper Award  
 “Accounting Doctoral Program Rankings on Research Productivity of Program Graduates.” Nathaniel M. Stephens, Scott L. Summers, Brady Williams, and David A. Wood, *Accounting Horizons*, 2011, 25: 149–181.



- 2012 *Issues* Best Paper Award  
“Individual Accounting Faculty Research Rankings by Topical Area and Methodology Issues in Accounting Education.” Jeffrey Pickerd, Nathaniel M. Stephens, Scott L. Summers, and David A. Wood, *Issues in Accounting Education*, 2011, 26: 471–505.
- 2011 *Horizons* Best Paper Award  
“Neuroaccounting: Consilience between the Biologically Evolved Brain and Culturally Evolved Accounting Principles.” John Dickhaut, Sudipta Basu, Kevin McCabe, and Greg Waymire, *Accounting Horizons*, 2010, 24 (2).
- Issues* Best Paper Award  
“Accounting Program Research Rankings by Topical Area and Methodology.” Joshua G. Coyne, Scott L. Summers, Brady Williams, and David A. Wood, *Issues in Accounting Education*, 2010, 25 (4).
- 2010 *Horizons* Best Paper Award  
“The Impact of Academic Accounting Research on Professional Practice: An Analysis by the AAA Research Impact Task Force.” (AAA Research Impact Task Force) Stephen Moehrle, Kirsten Anderson, Frances Ayres, Cynthia Bolt-Lee, Roger Debreceny, Mike Dugan, Chris Hogan, Michael Maher, Elizabeth Plummer, *Accounting Horizons*, 2009, 23 (4).
- Issues* Best Paper Award  
“Blessed Are the Gatekeepers: A Longitudinal Study of the Editorial Boards of *The Accounting Review*.” Timothy J. Fogarty and Chih-Hsien Liao, *Issues in Accounting Education*, 2009, 24 (3).
- 2009 *Horizons* Best Paper Award  
“Rules and Accounting: Vagueness in Conceptual Frameworks.” Mark C. Penno, *Accounting Horizons*, 2008, 22 (3).
- Issues* Best Paper Award  
“What I Have Learned So Far: Observations on Managing an Academic Accounting Career.” Dana R. Hermanson, *Issues in Accounting Education*, 2008, 23 (1).
- 2008 *Horizons* Best Paper Award  
“Beyond Competition: Institutional Isomorphism in U.S. Accounting Research.” Brad Tuttle and Jesse Dillard, *Accounting Horizons*, 2007, 21 (4).
- Issues* Best Paper Award  
“An Empirical Assessment of the Rise and Fall of Accounting as an Academic Discipline.” Timothy J. Fogarty and Garen Markarian, *Issues in Accounting Education*, 2007, 22 (2).

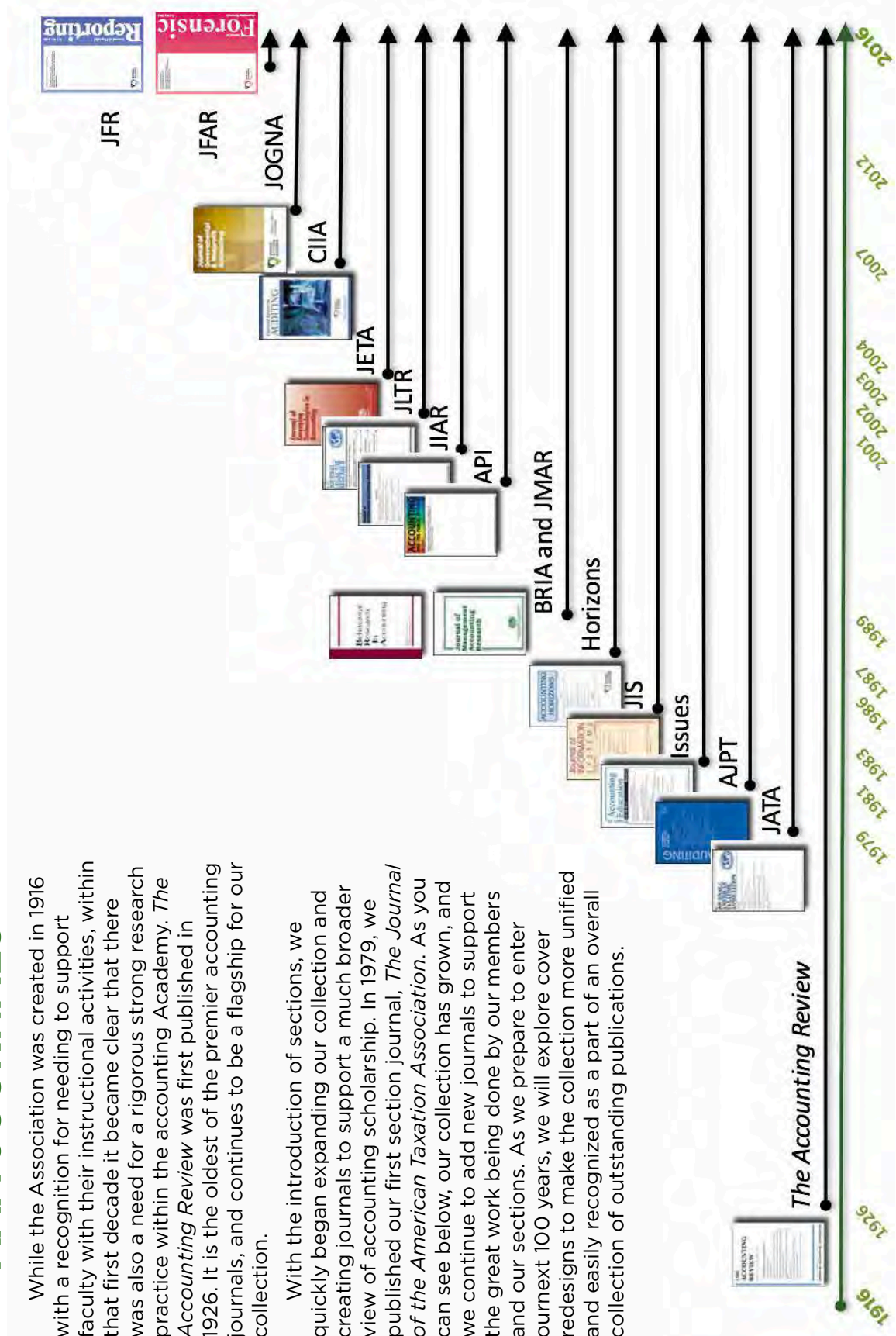
- 2007 *Horizons* Best Paper Award  
“Recordkeeping and Human Evolution.” Sudipta Basu and Gregory B. Waymire, *Accounting Horizons*, 2006, 20 (3).
- Issues* Best Paper Award  
“Publications Records of Faculty Promoted at the Top 75 Accounting Research Programs.” Steven M. Glover, Douglas F. Prawitt, and David A. Wood, *Issues in Accounting Education*, 2006, 21 (3).
- 2006 *Horizons* Best Paper Award  
“Accounting for Liabilities: Conceptual Issues, Standard Setting, and Evidence from Academic Research.” Christine A. Botosan, Lisa Koonce, Stephen G. Ryan, Mary S. Stone, and James M. Wahlen, *Accounting Horizons*, 2005, 19 (3).



## AAA JOURNALS

While the Association was created in 1916 with a recognition for needing to support faculty with their instructional activities, within that first decade it became clear that there was also a need for a rigorous strong research practice within the accounting Academy. *The Accounting Review* was first published in 1926. It is the oldest of the premier accounting journals, and continues to be a flagship for our collection.

With the introduction of sections, we quickly began expanding our collection and creating journals to support a much broader view of accounting scholarship. In 1979, we published our first section journal, *The Journal of the American Taxation Association*. As you can see below, our collection has grown, and we continue to add new journals to support the great work being done by our members and our sections. As we prepare to enter our next 100 years, we will explore cover redesigns to make the collection more unified and easily recognized as a part of an overall collection of outstanding publications.



## **AAA Journal Editors**

### ***The Accounting Review Sr. Editors***

2015–2017	Mark L. DeFond
2012–2014	John Harry Evans III
2008–2011	Steven J. Kachelmeier
2005–2008	Dan S. Dhaliwal
2002–2005	Terry Shevlin
2000–2002	Linda Smith Bamber
1997–1999	Gerald L. Salamon
1994–1996	Robert P. Magee
1990–1994	A. Rashad Abdel-khalik

### ***Accounting Horizons Editors***

2016–2018	Teri Lombardi Yohn
2013–2015	Paul A. Griffin & Arnold M. Wright
2010–2012	Dana R. Hermanson & Terry Shevlin
2007–2009	Ella Mae Matsumura & David A. Ziebart
2004–2006	Robert C. Lipe
2001–2003	James A. Largay III
1998–2000	Eugene A. Imhoff, Jr.
1995–1997	Helen Gernon
1992–1994	Jerry L. Arnold
1989–1991	Robert J. Sack & John C. Burton

### ***Issues in Accounting Education Editors***

2016–2018	Valaria P. Vendirzyk
2014–2016	Lori Holder-Webb
2011–2013	William R. Pasewark
2008–2010	E. Kent St. Pierre
2005–2007	Sue Pickard Ravenscroft
2002–2004	Thomas P. Howard
1999–2001	David E. Stout
1996–1998	Wanda A. Wallace
1992–1995	Frederick L. Neumann
1989–1991	Daniel L. Jensen

***Current Issues in Auditing Editors***

2014–2016	J. Gregory Jenkins & Dorsey Baskins
2011–2013	Richard W. Houston & Doresy Baskin
2009–2010	Richard W. Houston & D. Scott Showalter
2007–2008	Dana R. Hermanson & D. Scott Showalter

***Journal of Emerging Technologies in Accounting Editors***

2016	Alexander Kogan
2015	Miklos A. Vasarhelyi
2012–2014	Alexander Kogan
2009–2011	Daniel E. O’Leary
2004–2008	Miklos A. Vasarhelyi

***Accounting and the Public Interest Editors***

2016	Robin W. Roberts
2014–2015	Pamela Barton Roush
2010–2014	Robin W. Roberts
2007–2010	Paul F. Williams

***Journal of Information Systems Editors***

2014–2016	Mary B. Curtis & Roger S. Debreceeny
2011–2013	Miklos A. Vasarhelyi
2008–2010	Paul John Steinbart
2005–2007	Brad M. Tuttle
2002–2004	Dan N. Stone
1999–2001	Uday S. Murthy & Casper E. Wiggins, Jr.
1992–1998	A. Faye Borthick
1989–1992	William E. McCarthy

***Auditing: A Journal of Practice & Theory Editors***

2014–2016	Jeffrey R. Cohen
2012–2014	W. Robert Knechel
2009–2011	Ken T. Trotman
2006–2008	Dan A. Simunic
2003–2005	William F. Messier, Jr.
2000–2002	Arnold M. Wright
1997–2000	William L. Felix, Jr.
1994–1997	Theodore J. Mock
1992–1994	Joseph J. Schultz, Jr.
1989–1991	Jack L. Krogstad

***Journal of International Accounting Research Editors***

2015–2016	Ervin L. Black
2013–2014	Michael Welker
2008–2012	Kenneth R. Ferris
2005–2007	Lee H. Radebaugh
2004	Bruce K. Behn
2002–2003	R. S. Olusegun Wallace

***Behavioral Research in Accounting Editors***

2013–2015	Vicky Arnold
2010–2012	Theresa Libby
2007–2009	Bryan K. Church
2004–2006	Steve E. Kaplan
2001–2003	Susan F. Haka
1998–2000	Don W. Finn
1995–1997	Jacob G. Birnberg
1992–1994	Kenneth R. Ferris
1989–1991	Kenneth J. Euske

***Journal of Management Accounting Research Editors***

2014–2016	Ranjani Krishnan
2011–2013	Ramji Balakrishnan
2008–2010	Richard A. Young
2005–2007	Joan L. Luft
2002–2004	John H. Evans III
1999–2001	Anthony A. Atkinson
1996–1998	Michael D. Shields
1993–1995	Chee W. Chow
1989–1992	William L. Ferrara

***The Journal of the American Taxation Association Editors***

2014–2016	Kenneth Klassen
2011–2014	John Philips
2008–2011	Richard C. Sansing
2005–2008	C. Bryan Cloyd
2002–2005	John R. Robinson
1999–2002	Frances L. Ayres
1996–1999	Terry Shevlin
1993–1996	Sandra S. Kramer
1990–1993	Edmund Outslay

***The ATA Journal of Legal Tax Research Editors***

2015–2016	Roby B. Sawyers
2010–2015	Anthony Curatola
2005–2010	Ed Schnee
2002–2005	Eugene Seago

***Journal of Financial Reporting Editors***

2016	Mary Barth, Anne Beatty, & Rick Lambert
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***Journal of Forensic Accounting Editors***

2016	Charles D. Bailey
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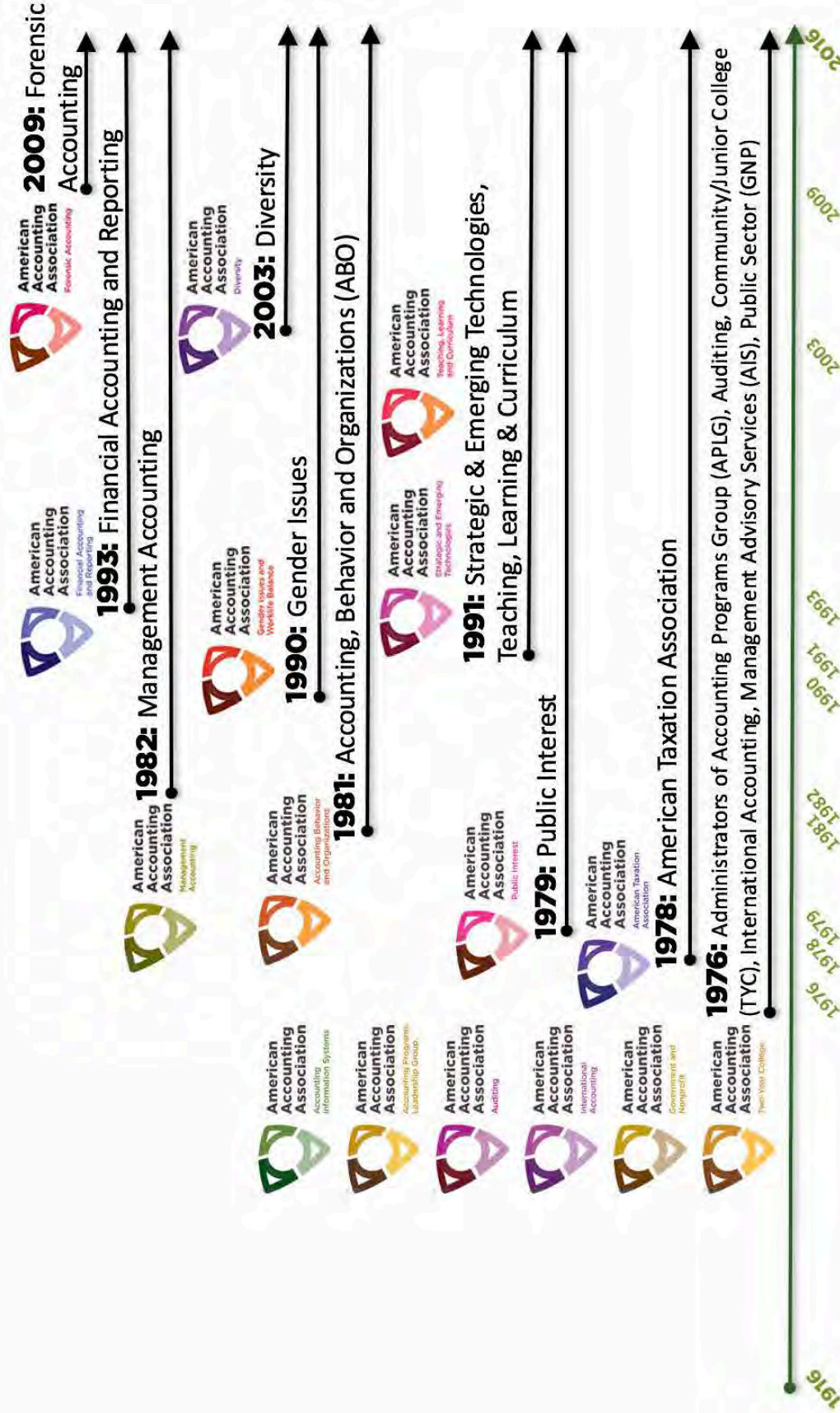
***Journal of Governmental & Nonprofit Accounting Editors***

2012–2016	William R. Baber
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# SECTIONS OF THE AAA: FOCUSING ON SPECIAL INTERESTS



## Accounting Behavior and Organizations Section

### 2015–2016 Officers

President	Lisa Victoravich
Past President	Donna Bobek Schmitt
President-Elect	Sally Widener
Secretary/Treasurer	Margaret Christ
VP (Regions)	Shana Clor Proell
Council Rep.	Kimberly Sawers

### 2014–2015 Officers

President	Donna Bobek Schmitt
Past President	Anna Cianci
President-Elect	Lisa Victoravich
Secretary/Treasurer	Anne Farrell
VP (Regions)	Shana Clor Proell
Council Rep.	Kimberly Sawers

### 2013–2014 Officers

President	Anna Cianci
Past President	Kimberly Sawers
President-Elect	Donna Bobek Schmitt
Secretary/Treasurer	Anne Farrell
VP (Regions)	Wendy Bailey
Council Rep.	Steven E. Kaplan

### 2012–2013 Officers

President	Kimberly Sawers
Past President	Frank Hodge
President-Elect	Anna Cianci
Secretary/Treasurer	Jennifer Blaskovich
VP (Regions)	Wendy Bailey
Council Rep.	Steven E. Kaplan

### 2011–2012 Officers

President	Frank Hodge
Past President	Steven E. Kaplan
President-Elect	Kimberly Sawers
Secretary/Treasurer	Jennifer Blaskovich
VP (Regions)	Anna Cianci
Council Rep.	Steven E. Kaplan

### 2010–2011 Officers

Chair	Steven E. Kaplan
Past Chair	Elizabeth Almer
Chair-Elect	Frank Hodge
Secretary/Treasurer	Laurie Burney
Vice Chair (Regions)	Anna Cianci
Council Rep.	Steven E. Kaplan & Frank Hodge

### 2009–2010 Officers

Chair	Elizabeth Almer
Past Chair	Richard W. Houston
Chair-Elect	Steven E. Kaplan



## American Accounting Association

Accounting Behavior and Organizations

Secretary/Treasurer	Laurie Burney
Vice Chair (Regions)	Cynthia Blanthorne
Council Rep.	Elizabeth Almer & Steven E. Kaplan

### 2008–2009 Officers

Chair	Richard W. Houston
Past Chair	Sean A. Pepper
Chair-Elect	Elizabeth Almer
Secretary/Treasurer	Jennifer R. Joe
Vice Chair (Regions)	Cynthia Blanthorne
Council Rep.	Richard W. Houston & Elizabeth Almer

### 2007–2008 Officers

Chair	Sean A. Pepper
Past Chair	Timothy Louwers
Chair-Elect	Richard W. Houston
Secretary/Treasurer	Jennifer R. Joe
Vice Chair (Regions)	Michael K. Shaub
Council Rep.	Sean A. Pepper & Richard W. Houston

### 2006–2007 Officers

Chair	Timothy Louwers
Past Chair	Stacy E. Kovar
Chair-Elect	Sean A. Pepper
Secretary/Treasurer	Elizabeth Dreike Almer
Vice Chair (Regions)	Michael K. Shaub
Council Rep.	Timothy Louwers & Sean A. Pepper

### 2005–2006 Officers

Chair	Stacy E. Kovar
Past Chair	Charles D. Bailey
Chair-Elect	Timothy Louwers
Sec./Treas. 2004-06	Anne M. Magro
Sec./Treas. 2005-07	Elizabeth Dreike Almer
Vice Chair (Regions)	Penelope Sue Greenberg
Council Rep.	Stacy E. Kovar & Timothy Louwers

### 2004–2005 Officers

Chair	Charles D. Bailey
Past Chair	Stacey M. Whitecotton
Chair-Elect	Stacy E. Kovar
Sec./Treas. 2003-05	D. Jordan Lowe
Sec./Treas. 2004-06	Anne M. Magro

Vice Chair (Regions) Penelope Sue Greenberg  
 Council Rep. Charles D. Bailey & Stacy E. Kovar

### 2003-2004 Officers

Chair Stacey M. Whitecotton  
 Past Chair Joseph G. Fisher  
 Chair-Elect Charles D. Bailey  
 Sec./Treas. 2002-04 Stacy E. Kovar  
 Sec./Treas. 2003-05 D. Jordan Lowe  
 Vice Chair (Regions) Alan T. Lord  
 Council Rep. Stacey M. Whitecotton & Charles D. Bailey

### 2002-2003 Officers

Chair Joseph G. Fisher  
 Past Chair Charles E. Davis  
 Chair-Elect Stacey M. Whitecotton  
 Sec./Treas. 2001-03 Elaine Sanders  
 Sec./Treas. 2002-04 Stacy E. Kovar  
 Vice Chair (Regions) Alan T. Lord  
 Council Rep. Joseph G. Fisher & Stacey M. Whitecotton

### 2001-2002 Officers

Chair Charles E. Davis  
 Past Chair S. Jane Kennedy  
 Chair-Elect Joseph G. Fisher  
 Sec./Treas. 2000-02 Stacey M. Whitecotton  
 Sec./Treas. 2001-03 Elaine Sanders  
 Council Rep. Charles E. Davis & Joseph G. Fisher

### 2000-2001 Officers

Chair S. Jane Kennedy  
 Past Chair Timothy J. Fogarty  
 Chair-Elect Charles E. Davis  
 Secretary/Treasurer Stacey M. Whitecotton  
 Council Rep. S. Jane Kennedy & Charles E. Davis

### 1999-2000 Officers

Chair Timothy J. Fogarty  
 Past Chair Seleshi Sisaye  
 Chair-Elect Charles E. Davis  
 Secretary/Treasurer Joe Fisher  
 Council Rep. Seleshi Sisaye & Timothy J. Fogarty

### 1998-1999 Officers

Chair Seleshi Sisaye  
 Past Chair Dennis M. Bline  
 Chair-Elect Timothy J. Fogarty  
 Secretary/Treasurer S. Jane Kennedy  
 Council Rep. Dennis M. Bline & Seleshi Sisaye

### 1997-1998 Officers

Chair Dennis Bline  
 Past Chair Philip H. Siegel  
 Chair-Elect Seleshi Sisaye  
 Secretary/Treasurer Vicky Arnold  
 Council Rep. Philip H. Siegel & Dennis Bline

### 1996-1997 Officers

Chair Philip H. Siegel  
 Past Chair Norman B. Macintosh  
 Chair-Elect Dennis Bline  
 Secretary/Treasurer Seleshi Sisaye  
 Council Rep. Philip H. Siegel

### 1995-1996 Officers

Chair Norman B. Macintosh  
 Past Chair Lawrence A. Ponemon  
 Chair-Elect Philip H. Siegel  
 Secretary/Treasurer Dennis Bline  
 Council Rep. Norman B. Macintosh

### 1994-1995 Officers

Chair Lawrence A. Ponemon  
 Past Chair Don W. Finn  
 Chair-Elect Norman B. Macintosh  
 Secretary/Treasurer Gary Mann  
 Vice Chair Practice Robert H. Dean  
 Council Rep. Don W. Finn & Lawrence A. Ponemon

### 1993-1994 Officers

Chair Don W. Finn  
 Past Chair Paul H. Munter  
 Chair-Elect Lawrence E. Ponemon  
 Secretary/Treasurer Norman B. Macintosh  
 Council Rep. Don W. Finn & Paul H. Munter

### 1992-1993 Officers

Chair Paul H. Munter  
 Past Chair Mark E. Haskins  
 Chair-Elect Don W. Finn  
 Secretary/Treasurer Lawrence Ponemon  
 Council Rep. Paul H. Munter & Mark E. Haskins

### 1991-1992 Officers

Chair Mark E. Haskins  
 Past Chair Howard Rockness  
 Chair-Elect Paul H. Munter  
 Secretary/Treasurer Don W. Finn  
 Council Rep. Mark E. Haskins & Howard Rockness

## Accounting Information Systems Section



## American Accounting Association

Accounting Information Systems

### 2015–2016 Officers

President Tina Loraas  
 Past President Rick Dull  
 VP President-Elect Robert Pinsker  
 Secretary Robin Pennington  
 Treasurer Georgia Smedley  
 Council Rep. Gregory Gerard

### 2014–2015 Officers

President Rick Dull  
 Past President Gregory Gerard  
 VP President-Elect Tina Loraas  
 Secretary Robin Pennington  
 Treasurer Andrea Kelton  
 Historian Ann O'Brien  
 Council Rep. Elaine Mauldin

### 2013–2014 Officers

President Gregory Gerard  
 Past President Dan Stone  
 VP President-Elect Rick Dull  
 Secretary Tina Loraas  
 Treasurer Andrea Kelton  
 Historian Ann O'Brien  
 Council Rep. Elaine Mauldin

### 2012–2013 Officers

President Dan Stone  
 Past President Uday Murthy  
 VP President-Elect Gregory Gerard  
 Secretary Patrick Wheeler  
 Treasurer Diane Janvrin  
 Deputy Treasurer Andrea Kelton  
 Historian Ann O'Brien  
 Council Rep. Elaine Mauldin

### 2011–2012 Officers

President Uday Murthy  
 Past President Mary Curtis  
 VP President-Elect Dan Stone  
 Secretary Patrick Wheeler  
 Treasurer Diane Janvrin  
 Historian Ann O'Brien & Georgia Smedley  
 Council Rep. Dan Stone

### 2010–2011 Officers

President Mary Curtis  
 Past President Vernon J. Richardson  
 VP President-Elect Uday Murthy  
 Secretary Carlin Dowling  
 Treasurer Diane Janvrin

Historian

Ann O'Brien & Georgia Smedley

Council Rep.

Mary Curtis

### 2009–2010 Officers

President Vernon J. Richardson  
 Past President Elaine G. Mauldin  
 VP President-Elect Mary Curtis  
 Secretary Carlin Dowling  
 Treasurer Marcus Odom  
 Historian Ann O'Brien  
 Council Rep. Vernon J. Richardson

### 2008–2009 Officers

President Elaine G. Mauldin  
 Past President Bruce Dehning  
 VP President-Elect Vernon J. Richardson  
 Secretary Stacey Kovar  
 Treasurer Andrea Kelton  
 Historian Ann O'Brien  
 Council Rep. Elaine Mauldin

### 2007–2008 Officers

President Bruce Dehning  
 Past President Scott Summers  
 VP President-Elect Elaine G. Mauldin  
 Secretary Ronny Daigle  
 Treasurer Mary B. Curtis  
 Historian Ann O'Brien  
 Council Rep. Bruce Dehning

### 2006–2007 Officers

President Scott Summers  
 Past President Stephanie M. Bryant  
 VP President-Elect Bruce Dehning  
 Secretary Bruce Dehning  
 Treasurer Carolyn Strand Norman  
 Council Rep. Scott Summers

### 2005–2006 Officers

President Stephanie M. Bryant  
 Past President Christopher J. Wolfe  
 VP President-Elect Scott Summers  
 Secretary Bruce Dehning  
 Treasurer Vernon J. Richardson  
 Council Rep. Stephanie M. Bryant

### 2004–2005 Officers

President Bruce Dehning  
 Past President Nancy Bagranoff  
 VP President-Elect Stephanie M. Bryant

Secretary	Kathy Hurtt	Treasurer	Vairam Arunachalam
Treasurer	Bruce Dehning	Council Rep.	Steve Sutton
Council Rep.	Bruce Dehning		
<b>2003-2004 Officers</b>		<b>1996-1997 Officers</b>	
President	Nancy Bagranoff	Chair	Martha M. Eining
Past President	James E. Hunton	Past Chair	Rayman D. Meservy
VP President-Elect	Christopher J. Wolfe	Vice Chair-Elect	Steve G. Sutton
Secretary	Christopher J. Wolfe	Vice Chair Practice	Harold S. Boyd
Treasurer	Elaine Mauldin	Secretary	Buck K. W. Pei
Council Rep.	Guido Geerts	Treasurer	Amy W. Gatian
	Nancy Bagranoff	Council Rep.	Martha M. Eining
<b>2002-2003 Officers</b>		<b>1995-1996 Officers</b>	
Chair	James E. Hunton	Chair	Rayman D. Meservy
Past Chair	Ralph E. Viator	Past Chair	Ronald L. Clark
Vice Chair-Elect	Nancy A. Bagranoff	Vice Chair Academic	Ray Meservy
Secretary	Julie Smith-David	Vice Chair Practice	Harold S. Boyd
Treasurer	Scott L. Summers	Secretary	Martha Eining
Council Rep.	James E. Hunton	Treasurer	Steve Sutton
		Council Rep.	Rayman D. Meservy
<b>2001-2002 Officers</b>		<b>1994-1995 Officers</b>	
Chair	Ralph E. Viator	Chair	Ronald L. Clark
Past Chair	Vairam Arunachalam	Past Chair	Paul J. Steinbart
Vice Chair-Elect	James E. Hunton	Vice Chair Academic	Rayman D. Meservy
Secretary	Scott L. Summers	Vice Chair Practice	Harold S. Boyd
Treasurer	Cynthia Jackson	Secretary	Martha M. Eining
Council Rep.	Ralph E. Viator	Treasurer	Steve Sutton
		Council Rep.	Ronald L. Clark
<b>2000-2001 Officers</b>		<b>1993-1994 Officers</b>	
Chair	Vairam Arunachalam	Chair	Paul J. Steinbart
Past Chair	Amy W. Ray	Past Chair	Anita Sawyer Hollander
Vice Chair-Elect	Ralph E. Viator	Vice Chair Academic	Ronald L. Clark
Secretary	Cynthia Jackson	Vice Chair Practice	Richard K. Roth
Treasurer	Christopher J. Wolfe	Secretary/Treasurer	Ray Meservy
Council Rep.	Vairam Arunachalam	Council Rep.	Paul J. Steinbart
		<b>1992-1993 Officers</b>	
<b>1999-2000 Officers</b>		Chair	Anita Sawyer Hollander
Chair	Ralph E. Viator	Past Chair	Casper E. Wiggins, Jr.
Past Chair	Stewart A. Leech	Vice Chair Academic	Paul J. Steinbart
Vice Chair-Elect	Vairam Arunachalam	Vice Chair Practice	Rod C. Thomas
Secretary	Kristi Yuthas	Secretary/Treasurer	Ronald L. Clark
Treasurer	Jon Woodroof	Council Rep.	Anita Sawyer Hollander
Council Rep.	Stewart A. Leech		
<b>1998-1999 Officers</b>		<b>1991-1992 Officers</b>	
Chair	Stewart A. Leech	Chair	Casper E. Wiggins, Jr.
Past Chair	Steve G. Sutton	Past Chair	Severin Grabski
Vice Chair-Elect	Amy W. Gatian Ray	Vice Chair Academic	Anita Sawyer Hollander
Secretary	Vairam Arunachalam	Vice Chair Practice	Rod. C. Thomas
Treasurer	Ralph E. Viator	Secretary/Treasurer	Paul J. Steinbart
Council Rep.	Stewart A. Leech	Council Rep.	Casper E. Wiggins, Jr.
<b>1997-1998 Officers</b>			
Chair	Steve G. Sutton		
Past Chair	Martha M. Eining		
Vice Chair-Elect	Stewart A. Leech		
Secretary	Ralph E. Viator		

## Accounting Programs Leadership Group Section



**American  
Accounting  
Association**

Accounting Programs  
Leadership Group

### 2015–2016 Officers

President  
Past President  
President-Elect

William Stout  
Frank Buckless  
Sandra  
Richtermeyer  
Kathryn Epps  
Timothy Pearson  
Elizabeth Oliver  
Sharon Lassar  
Parveen Gupta  
Don Finn

Secretary/Treasurer  
VP Constituent Engmt.  
VP Leadership Dev.  
VP Program & Org. Value  
VP Strategic Planning  
Council Rep.

### 2014–2015 Officers

President  
Past President  
President-Elect  
Secretary/Treasurer  
VP Constituent Engmt.  
VP Leadership Dev.

Sarah Nutter  
Charles Davis  
Frank Buckless  
Marc Rubin  
William Stout  
Sandra  
Richtermeyer  
Gregory Carnes  
Mark Nixon  
Don Finn

VP Program & Org. Value  
VP Strategic Planning  
Council Rep.

### 2013–2014 Officers

President  
Past President  
President-Elect  
Secretary/Treasurer  
VP Constituent Engmt.  
VP Leadership Dev.

Sarah Nutter  
Charles Davis  
Frank Buckless  
Marc Rubin  
William Stout  
Sandra  
Richtermeyer  
Gregory Carnes  
Mark Nixon  
Don Finn

VP Program & Org. Value  
VP Strategic Planning  
Council Rep.

### 2012–2013 Officers

President  
Past President  
President-Elect  
VP Academic Standards

Charles Davis  
Jim Young  
Sarah Nutter  
Sandra  
Richtermeyer  
Marc Rubin  
Jane Saly  
Mark Nixon  
Jim Young

Secretary  
Treasurer  
VP Communications  
Council Rep.

### 2011–2012 Officers

President  
Past President  
President-Elect  
VP Academic Standards  
Secretary

Jim Young  
Dan Murphy  
Charles Davis  
Kaye Newberry  
Sarah Nutter

Treasurer  
VP Communications  
Council Rep.

Jane Saly  
Mark Nixon  
Jim Young

### 2010–2011 Officers

President  
Past President

Dan Murphy  
Martin G. (Bud)  
Fennema  
Jim Young  
Sarah Nutter  
Linda Nichols  
Mark Nixon  
Dan Murphy

President-Elect  
Secretary  
Treasurer  
VP Communications  
Council Rep.

### 2009–2010 Officers

President  
  
Past President  
President-Elect  
VP Academic Stds.  
Secretary  
Treasurer  
VP Communications  
Council Rep.

Martin G. (Bud)  
Fennema  
Kevin Stocks  
Dan Murphy  
Jim Benjamin  
Lydia Rosencrants  
Linda Nichols  
Douglas Ziegenfuss  
Martin G. (Bud)  
Fennema

### 2008–2009 Officers

President  
Past President  
President-Elect  
VP Academic Stds.  
Secretary  
Treasurer  
VP Communications  
Council Rep.

Kevin Stocks  
Gregory A. Carnes  
Bud Fennema  
Phil Reckers  
Lydia Rosencrants  
Dan Murphy  
Douglas Ziegenfuss  
Kevin Stocks

### 2007–2008 Officers

President  
Past President  
President-Elect  
VP Academic Stds.  
Secretary  
Treasurer  
VP Communications  
Council Rep.

Gregory A. Carnes  
Frances L. Ayres  
Kevin Stocks  
Phil Reckers  
Lee Knight  
Dan Murphy  
Lydia Rosencrants  
Gregory A. Carnes

### 2006–2007 Officers

President  
Past President  
President-Elect

Frances L. Ayres  
E. Kent St. Pierre  
Gregory A. Carnes

VP Academic Stds.  
Secretary  
Treasurer  
VP Communications  
Council Rep.

#### 2005-2006 Officers

President  
Past President  
President-Elect  
VP Accreditation  
Secretary

Treasurer  
VP Communications  
Council Rep.

#### 2004-2005 Officers

President  
Past President  
President-Elect  
VP Accreditation  
Secretary

Treasurer  
VP Communications  
Council Rep.

#### 2003-2004 Officers

President  
Past President  
President-Elect  
VP Accreditation  
Secretary  
Treasurer  
VP Communications  
Council Rep.

#### 2002-2003 Officers

President  
Past President  
  
President-Elect  
VP Accreditation  
Secretary  
Treasurer  
Council Rep.

#### 2001-2002 Officers

President  
  
Past President  
President-Elect  
VP Accreditation

Phil Reckers  
Lee Knight  
Doug Ziegenfuss  
Lydia Rosencrants  
Frances L. Ayres

E. Kent St. Pierre  
Jack M. Ruhl  
Frances L. Ayres  
Phil Reckers  
Martin G. (Bud)  
Fennema  
Doug Ziegenfuss  
Gregory A. Carnes  
E. Kent St. Pierre

Jack M. Ruhl  
Thomas F. Schaefer  
E. Kent St. Pierre  
Eileen Peacock  
Martin G. (Bud)  
Fennema  
Frances L. Ayres  
Gregory A. Carnes  
Jack M. Ruhl

Thomas F. Schaefer  
Linda M. Marquis  
Jack M. Ruhl  
Eileen Peacock  
Helen Gernon  
Frances L. Ayres  
Gregory A. Carnes  
Thomas F. Schaefer

Linda M. Marquis  
Kenneth A.  
Merchant  
Thomas F. Schaefer  
Thomas Howard  
Helen Gernon  
Kate Mooney  
Linda M. Marquis

Kenneth A.  
Merchant  
James A. Heintz  
Linda M. Marquis  
Philip M. J. Reckers

Secretary  
Treasurer  
Council Rep.

#### 2000-2001 Officers

President  
Past President  
President-Elect

VP Accreditation

Secretary  
Treasurer  
Council Rep.

#### 1999-2000 Officers

President  
Past President  
President-Elect  
VP Accreditation  
Secretary

Treasurer  
Council Rep.

#### 1998-1999 Officers

President  
Past President  
President-Elect  
VP Accreditation  
Secretary

Treasurer  
Council Rep.

#### 1997-1998 Officers

President  
Past President  
President-Elect  
VP Accreditation  
Secretary  
Treasurer  
Council Rep.

#### 1996-1997 Officers

President  
Past President  
President-Elect  
VP Accreditation  
Secretary  
Treasurer  
Council Rep.

Helen Gernon  
Kate Mooney  
Kenneth A.  
Merchant

James A. Heintz  
Keith G. Stanga  
Kenneth A.  
Merchant  
John L. (Jack)  
Kramer  
Helen Gernon  
Linda M. Marquis  
James A. Heintz

Keith G. Stanga  
Russell M. Barefield  
James A. Heintz  
Robert M. Keith  
Kenneth A.  
Merchant  
Linda M. Marquis  
Keith G. Stanga

Russell M. Barefield  
David R. Campbell  
Keith G. Stanga  
Clifford R. Skousen  
Kenneth A.  
Merchant  
James A. Heintz  
Russell M. Barefield

David R. Campbell  
W. Steve Albrecht  
Russell M. Barefield  
Keith G. Stanga  
Kenneth L. Paige  
James A. Heintz  
David R. Campbell

W. Steve Albrecht  
Mark Kiel  
David R. Campbell  
Thomas J. Frecka  
Kenneth L. Paige  
Russell M. Barefield  
David R. Campbell



**1995–1996 Officers**

President	Mark Kiel
Past President	Jerry E. Trapnell
President-Elect	W. Steve Albrecht
VP Accreditation	Thomas J. Frecka
Secretary	David R. Campbell
Treasurer	Russell M. Barefield
Council Rep.	Mark Kiel

**1994–1995 Officers**

President	Jerry E. Trapnell
Past President	Robert G. May
Vice President	Mark Kiel
VP Accreditation	John T. Ahren
Secretary	John Cumming
Treasurer	Linda M. Marquis
Council Rep.	Jerry E. Trapnell

**1993–1994 Officers**

President	Robert G. May
Past President	Michael A. Diamond
Vice President	Jerry E. Trapnell
Secretary	W. Steve Albrecht
Treasurer	Linda M. Marquis
Council Rep.	Robert G. May

**1992–1993 Officers**

President	Michael A. Diamond
Past President	James E. Smith
Vice President	Robert G. May
Secretary	Jerry E. Trapnell
Treasurer	Dora R. Herring
Council Rep.	Michael A. Diamond

**1991–1992 Officers**

President	James E. Smith
Past President	Jan R. Williams
Vice President	Michael A. Diamond
Secretary	Jerry E. Trapnell
Treasurer	Penelope J. Yunker
Council Rep.	James E. Smith

## American Taxation Association Section

### 2015-2016 Officers

President	John Robinson
President-Elect	LeAnn Luna
VP	Kim Key
VP-Elect	Raquel Meyer
	Alexander
	Shelley
VP Finance	Rhoades-Catanach
	Raquel Meyer
	Alexander
Secretary	Lynn Jones
Treasurer	Brigitte Muehlmann
Council Rep.	Sandra Renfro
	Callaghan

### 2014-2015 Officers

President	Nancy Nichols
President-Elect	John Robinson
VP	Diana Falsetta
VP-Elect	Kim Key
VP Finance	Shelley
	Rhoades-Catanach
VP Finance-Elect	Beth B. Kern
Secretary	Lynn Jones
Treasurer	Raquel Meyer
	Alexander
Council Rep.	Sandra Renfro
	Callaghan

### 2013-2014 Officers

President	Andy Cuccia
President-Elect	Nancy Nichols
VP	Charlene Henderson
VP-Elect	Diana Falsetta
VP Finance	Gary McGill
VP Finance-Elect	Beth B. Kern
Secretary	Brian Spilker
Treasurer	Raquel Meyer
	Alexander
Council Rep.	Sandra Renfro
	Callaghan

### 2012-2013 Officers

President	Sandra Renfro
	Callaghan
President-Elect	Andy Cuccia
VP	LeAnn Luna
VP-Elect	Charlene Henderson
VP Finance	Henry Miyares
VP Finance-Elect	Gary McGill



## American Accounting Association

American Taxation  
Association

Secretary	Brian Spilker
Treasurer	John Barrick
Council Rep.	Hughlene Burton

### 2011-2012 Officers

President	Tim Rupert
President-Elect	Sandra Renfro
	Callaghan
VP	Nancy Nichols
VP-Elect	LeAnn Luna
VP Finance	Jon Davis
VP Finance-Elect	Henry Miyares
Secretary	Diana Falsetta
Treasurer	John Barrick
Council Rep.	Hughlene Burton

### 2010-2011 Officers

President	Hughlene A. Burton
President-Elect	Tim Rupert
VP	Sandra Renfro
	Callaghan
VP-Elect	Nancy Nichols
VP Finance	Tom Neubig
VP Finance-Elect	Jon Davis
Secretary	Diana Falsetta
Treasurer	Cynthia Vines
Council Rep.	Hughlene A. Burton & Lillian F. Mills

### 2009-2010 Officers

President	Lillian F. Mills
President-Elect	Hughlene A. Burton
VP	Susan Porter
VP-Elect	Sandra Renfro
	Callaghan
VP Finance	Shelley
	Rhoades-Catanach
Secretary	Gregory A. Carnes
Treasurer	Cynthia Vines
Council Rep.	Lillian F. Mills & Shelley
	Rhoades-Catanach

**2008–2009 Officers**

President Shelley Rhoades-Catanach  
 President-Elect Lillian F. Mills  
 VP Marty L. Wartick  
 VP-Elect Susan Porter  
 VP Finance Shelley Rhoades-Catanach  
 Secretary Gregory A. Carnes  
 Treasurer Hughlene A. Burton  
 Council Rep. Shelley Rhoades-Catanach & Terry Shevlin

**2007–2008 Officers**

President Terry Shevlin  
 President-Elect Shelley Rhoades-Catanach  
 VP Tim Rupert  
 VP-Elect Marty L. Wartick  
 Secretary Suzanne Luttmann  
 Treasurer Hughlene A. Burton  
 Council Rep. Terry Shevlin & Mark Higgins

**2006–2007 Officers**

President Mark Higgins  
 President-Elect Terry Shevlin  
 VP Andy Cuccia  
 VP-Elect Tim Rupert  
 Secretary Suzanne Luttmann  
 Treasurer Nancy B. Nichols  
 Council Rep. Mark Higgins & Thomas C. Omer

**2005–2006 Officers**

President Thomas C. Omer  
 President-Elect Mark Higgins  
 VP Shelley Rhoades-Catanach  
 VP-Elect Andy Cuccia  
 Secretary Tim Rupert  
 Treasurer Nancy B. Nichols  
 Council Rep. Thomas C. Omer & Frances L. Ayres

**2004–2005 Officers**

President Frances L. Ayres  
 President-Elect Thomas C. Omer  
 VP Hughlene A. Burton  
 VP-Elect Shelley Rhoades-Catanach  
 Secretary Tim Rupert  
 Treasurer Gary A. McGill  
 Council Rep. Frances L. Ayres & Dave N. Stewart

**2003–2004 Officers**

President Dave N. Stewart  
 President-Elect Frances L. Ayres  
 VP Mark Higgins  
 VP-Elect Hughlene A. Burton  
 Secretary Susan E. Anderson  
 Treasurer Gary A. McGill  
 Council Rep. Dave N. Stewart & Beth B. Kern

**2002–2003 Officers**

President Beth B. Kern  
 President-Elect Dave N. Stewart  
 VP Amy E. Dunbar  
 VP-Elect Mark Higgins  
 Secretary Susan E. Anderson  
 Treasurer Ellen D. Cook  
 Council Rep. Beth B. Kern & Anne L. Christensen

**2001–2002 Officers**

President Anne L. Christensen  
 President-Elect Kenneth N. Orbach  
 VP Beth B. Kern  
 VP-Elect Amy E. Dunbar  
 Secretary Dave N. Stewart  
 Treasurer Ellen D. Cook  
 Council Rep. Anne Christensen & Shirley Dennis-Escoffier

**2000–2001 Officers**

President Shirley Dennis-Escoffier  
 President-Elect Anne L. Christensen  
 VP Jeff Gramlich  
 VP-Elect Beth B. Kern  
 Secretary Kenneth N. Orbach  
 Treasurer Roby Sawyers  
 Council Rep. Shirley Dennis-Escoffier

**1999–2000 Officers**

President Robert L. Gardner  
 President-Elect Shirley Dennis-Escoffier  
 VP Anne L. Christensen  
 VP-Elect Jeff Gramlich  
 Secretary Mark Higgins  
 Treasurer Roby Sawyers  
 Council Rep. Robert L. Gardner & Richard P. Weber

**1998–1999 Officers**

President Richard P. Weber  
 President-Elect Robert L. Gardner  
 VP Daniel P. Murphy

VP-Elect  
Secretary  
Treasurer

Council Rep.

#### 1997-1998 Officers

President  
President-Elect  
VP  
VP-Elect  
Secretary  
Treasurer  
Council Rep.

#### 1996-1997 Officers

President  
President-Elect  
VP  
VP-Elect  
Secretary  
Treasurer  
Council Rep.

#### 1995-1996 Officers

President  
President-Elect  
VP

Sec./Treas.  
Council Rep.

#### 1994-1995 Officers

President  
President-Elect  
VP  
Sec./Treas.  
Council Rep.

#### 1993-1994 Officers

President  
President-Elect  
VP  
Sec./Treas.  
Council Rep.

#### 1992-1993 Officers

President  
President-Elect  
VP

Anne L. Christensen  
Mark Higgins  
Shirley  
Dennis-Escoffier  
Robert L. Gardner &  
Richard P. Weber

Sandra S. Kramer  
Richard P. Weber  
Frances L. Ayres  
Daniel P. Murphy  
Jeffrey D. Gramlich  
Robert L. Gardner  
Sandra S. Kramer &  
Richard P. Weber

Edmund Outslay  
Sandra S. Kramer  
Richard P. Weber  
Frances L. Ayres  
Jeffrey D. Gramlich  
Robert L. Gardner  
Sandra S. Kramer &  
Edmund Outslay

Debra M. Hill  
Edmund Outslay  
Shirley  
Dennis-Escoffier  
Betty R. Jackson  
Debra M. Hill &  
Edmund Outslay

Silvia A. Madeo  
Debra M. Hill  
Barry P. Arlinghaus  
Betty R. Jackson  
Debra M. Hill & Silvia  
A. Madeo

Anna C. Fowler  
Silvia A. Madeo  
Susan L. Nordhauser  
Richard P. Weber  
Anna C. Fowler &  
Silvia A. Madeo

John O. Everett  
Anna C. Fowler  
Debra W. Hopkins

Sec./Treas.  
Council Rep.

#### 1991-1992 Officers

President  
President-Elect  
VP  
Sec./Treas.  
Council Rep.

Richard P. Weber  
John O. Everett &  
Anna C. Fowler

Edward J. Schnee  
John O. Everett  
Cherie J. O'Neil  
Debra W. Hopkins  
Edward J. Schnee &  
John O. Everett

## Auditing Section



**American  
Accounting  
Association**  
Auditing

### 2015–2016 Officers

President	Chris Hogan
Past President	Jay Thibodeau
VP Academic	Karla Johnstone
VP Practice	Steven Meisel
Treasurer	Keith Jones
Secretary	Mark Zimbelman
Historian	D. Scott Showalter
Council Rep.	Urton Anderson

Treasurer	Chris Hogan
Secretary	Jennifer Joe
Historian	Larry Rittenberg
Council Rep.	Steven Glover & Urton Anderson

### 2014–2015 Officers

President	Jay Thibodeau
Past President	Mark Taylor
VP Academic	Chris Hogan
VP Practice	Steven Meisel
Treasurer	Christine Earley
Secretary	Mark Zimbelman
Historian	D. Scott Showalter
Council Rep.	Audrey Gramling

### 2009–2010 Officers

President	Urton Anderson
Past President	Audrey A. Gramling
VP Academic	Steven Glover
VP Practice	Shaun Budnik
Treasurer	Chris Hogan
Secretary	Jay Thibodeau
Historian	Linda McDaniel
Council Rep.	Urton Anderson & Audrey A. Gramling

### 2013–2014 Officers

President	Mark Taylor
Past President	Roger Martin
VP Academic	Jay Thibodeau
VP Practice	Darrel Schubert
Treasurer	Christine Earley
Secretary	Jacqueline Hammersley
Historian	Mark Beasley
Council Rep.	Audrey Gramling

### 2008–2009 Officers

President	Audrey A. Gramling
Past President	Mark Peecher
VP Academic	Urton Anderson
VP Practice	Shaun Budnik
Treasurer	Mark Taylor
Secretary	Jay Thibodeau
Historian	Jean C. Bedard
Council Rep.	Audrey A. Gramling & Mark Peecher

### 2012–2013 Officers

President	Roger Martin
Past President	D. Scott Showalter
VP Academic	Mark Taylor
VP Practice	Darrel Schubert
Treasurer	Karla Johnstone
Secretary	Jacqueline Hammersley
Historian	Mark Beasley
Council Rep.	Audrey Gramling

### 2007–2008 Officers

President	Mark Peecher
Past President	Ray Whittington
VP Academic	Audrey A. Gramling
VP Practice	Trevor Stewart
Treasurer	Mark Taylor
Secretary	Julia Higgs
Historian	Urton Anderson
Council Rep.	Mark Peecher & Ray Whittington

### 2011–2012 Officers

President	D. Scott Showalter
Past President	Steven Glover
VP Academic	Roger Martin
VP Practice	Walton Conn, Jr.
Treasurer	Karla Johnstone
Secretary	Jennifer Joe
Historian	Larry Rittenberg
Council Rep.	Audrey Gramling

### 2006–2007 Officers

President	Ray Whittington
Past President	Mark Beasley
VP Academic	Mark Peecher
VP Practice	Trevor Stewart
Treasurer	Kathryn Kadous
Secretary	Julia Higgs
Historian	Arnie Wright
Council Rep.	Ray Whittington & Mark Beasley

### 2010–2011 Officers

President	Steven Glover
Past President	Urton Anderson
VP Academic	D. Scott Showalter
VP Practice	Walton Conn, Jr.

**2005–2006 Officers**

President	Mark Beasley
Past President	Linda McDaniel
VP Academic	Ray Whittington
VP Practice	Trevor Stewart
Treasurer	Kathryn Kadous
Secretary	Kay Tatum
Historian	Arnie Wright
Council Rep.	Mark Beasley & Linda McDaniel

**2004–2005 Officers**

President	Linda McDaniel
Past President	Jean C. Bedard
VP Academic	Mark Beasley
VP Practice	D. Scott Showalter
Treasurer	Jeffrey R. Cohen
Secretary	Kay Tatum
Historian	Karen Pincus
Council Rep.	Linda McDaniel & Jean C. Bedard

**2003–2004 Officers**

President	Jean C. Bedard
Past President	Joseph V. Carcello
VP Academic	Linda McDaniel
VP Practice	D. Scott Showalter
Treasurer	Jeffrey R. Cohen
Secretary	William N. Dilla
Historian	Karen Pincus
Council Rep.	Jean C. Bedard & Joseph V. Carcello

**2002–2003 Officers**

President	Joseph V. Carcello
Past President	E. Michael Bamber
VP Academic	Jean C. Bedard
VP Practice	D. Scott Showalter
Treasurer	Richard M. Tubbs
Secretary	William N. Dilla
Historian	Andrew D. Bailey, Jr.
Council Rep.	Joseph V. Carcello & E. Michael Bamber

**2001–2002 Officers**

President	E. Michael Bamber
Past President	Stanley F. Biggs
VP Academic	Joseph V. Carcello
VP Practice	Abraham D. Akresh
Treasurer	Richard M. Tubbs
Secretary	Audrey A. Gramling
Historian	Andrew D. Bailey, Jr.
Council Rep.	E. Michael Bamber & Stanley F. Briggs

**2000–2001 Officers**

President	Stanley F. Biggs
Past President	Karen V. Pincus
VP Academic	E. Michael Bamber
VP Practice	Abraham D. Akresh
Treasurer	Mark Beasley
Secretary	Audrey A. Gramling
Historian	Jack Robertson
Council Rep.	Stanley F. Biggs & Karen V. Pincus

**1999–2000 Officers**

President	Karen V. Pincus
Past President	Timothy Bell
VP Academic	Stanley F. Biggs
VP Practice	Jerry Sullivan
Treasurer	Mark Beasley
Secretary	Jean C. Bedard
Historian	Jack Robertson
Council Rep.	Karen V. Pincus & Timothy Bell

**1998–1999 Officers**

President	Timothy Bell
Past President	Barry E. Cushing
VP Academic	Karen V. Pincus
VP Practice	Jerry Sullivan
Treasurer	Joseph V. Carcello
Secretary	Jean C. Bedard
Historian	Jack Krogstad
Council Rep.	Timothy Bell & Barry E. Cushing

**1997–1998 Officers**

President	Barry E. Cushing
Past President	Jane F. Mutchler
VP Academic	Timothy Bell
VP Practice	Dennis Schueler
Treasurer	Joseph V. Carcello
Secretary	Lisa L. Koonce
Historian	Jack Krogstad
Council Rep.	Barry E. Cushing & Jane F. Mutchler

**1996–1997 Officers**

President	Jane F. Mutchler
Past President	Arnold M. Wright
VP Academic	Barry E. Cushing
VP Practice	Dennis R. Schueler
Treasurer	Karl E. Hackenbrack
Secretary	Lisa L. Koonce
Historian	W. Robert Knechel
Council Rep.	Jane F. Mutchler & Arnold M. Wright

**1995–1996 Officers**

President	Arnold M. Wright
Past President	Ira Solomon
VP Academic	Jane F. Mutchler
VP Practice	Thomas Powell
Secretary/Treasurer	Karl E. Hackenbrack
Historian	Robert Knechel
Council Rep.	Ira Solomon & Arnold M. Wright

**1994–1995 Officers**

Chair	Ira Solomon
Past Chair	W. Robert Knechel
Vice Chair Acad.	Arnold Wright
Vice Chair Practice	Thomas E. Powell
Secretary/Treasurer	Karen V. Pincus
Historian	Gerald Smith
Council Rep.	W. Robert Knechel & Ira Solomon

**1993–1994 Officers**

Chair	W. Robert Knechel
Past Chair	William F. Messier, Jr.
Vice Chair Acad.	Ira Solomon
Vice Chair Practice	Steve Aldersley
Secretary/Treasurer	Karen V. Pincus
Historian	Gerald Smith
Council Rep.	W. Robert Knechel & William F. Messier

**1992–1993 Officers**

Chair	William F. Messier, Jr.
Past Chair	Theodore J. Mock
Vice Chair Acad.	W. Robert Knechel
Vice Chair Practice	Steve Aldersley
Secretary/Treasurer	Jane F. Mutchler
Historian	Gerald Smith
Council Rep.	William F. Messier, Jr. & Theodore J. Mock

**1991–1992 Officers**

Chair	Theodore J. Mock
Past Chair	Carl S. Warren
Vice Chair Acad.	William F. Messier, Jr.
Vice Chair Practice	Brent Inman
Secretary/Treasurer	Jane Mutchler
Historian	Dewey Ward
Council Rep.	Theodore J. Mock & Carl S. Warren

## Diversity Section

### 2015-2016 Officers

President	Evelyn McDowell
Past President	Andrea Alston Roberts
VP	Maria Caban-Garcia
Secretary	Nicole McCoy
Treasurer	Robert Marley
Research Coord.	Dahlia Robinson
Council Rep.	Mark Dawkins

### 2014-2015 Officers

President	Andrea Alston Roberts
Past President	Dahlia Robinson
VP	Evelyn McDowell
Secretary	Nicole McCoy
Treasurer	Maria Caban-Garcia
Council Rep.	Mark Dawkins

### 2013-2014 Officers

President	Dahlia Robinson
Past President	Raymond Elson
VP	Andrea Alston Roberts
Secretary	Ola Smith
Treasurer	Michael Robinson
Council Rep.	Kathryn Epps

### 2012-2013 Officers

President	Raymond Elson
Past President	Amelia Baldwin
VP	Maria Caban-Garcia
Secretary	Jan Williams
Treasurer	Michael Robinson
Council Rep.	Kathryn Epps

### 2011-2012 Officers

President	Amelia Baldwin
Past President	Kathryn Epps
VP	Maria Caban-Garcia
Secretary	Arianna S. Pinello
Treasurer	Louis Stewart
Council Rep.	Kathryn Epps

### 2010-2011 Officers

President	Kathryn Epps
Past President	Pamela C. Smith
VP	Amelia Baldwin
Secretary	Arianna S. Pinello
Treasurer	Henock Louis
Council Rep.	Kathryn Epps

### 2009-2010 Officers

President	Pamela C. Smith
Past President	Andrea Alston Roberts
VP	Kathryn Epps
Secretary	Amelia Baldwin
Treasurer	Henock Louis
Council Rep.	Kofi Appiah Okyere



## American Accounting Association

Diversity

### 2008-2009 Officers

President	Mark C. Dawkins
Past President	Cynthia Jackson
VP	Pamela C. Smith
Secretary	Amelia Baldwin
Treasurer	Henock Louis
Council Rep.	Ola Marie Smith

### 2007-2008 Officers

President	Cynthia Jackson
Past President	Cheryl Allen
VP	Mark C. Dawkins
Secretary	Dahlia Robinson
Treasurer	Kevin James
Council Rep.	Mark C. Dawkins

### 2006-2007 Officers

President	Cheryl Allen
Past President	Harold Little
VP	Cynthia Jackson
Secretary	Dahlia Robinson
Treasurer	Jerry Thorne
Council Rep.	Cynthia Jackson

### 2005-2006 Officers

President	Harold Little
Past President	Ida Robinson-Backmon
VP	Cheryl Allen
Secretary	Linda Poulson
Treasurer	Diana Robinson
Council Rep.	Cheryl Allen

### 2004-2005 Officers

President	Ida Robinson-Backmon
Past Chair	Fred Jacobs
VP	Harold Little
Secretary	Cheryl Allen
Treasurer	Linda Holmes
Council Rep.	Cheryl Allen

### 2003-2004 Officers

Chair	Fred Jacobs
Co-Chairperson	Ida Robinson-Backmon
Secretary	Theresa Hammond
Treasurer	Byron Henry
Council Rep.	Ida Robinson-Backmon

### 2002-2003 Officers

President	Brenda Birkett
VP	Fred Jacobs
Secretary	Theresa Hammond
Treasurer	Byron Henry
Council Rep.	Ida Robinson-Backmon



## Financial Accounting and Reporting Section



**American Accounting Association**

Financial Accounting and Reporting

### 2015–2016 Officers

President	Brian Bushee
Past President	Darren Roulstone
President-Elect	Mark Bradshaw
VP Practice	Alan Jagolinzer
Secretary/Treasurer	Eddie Riedl
Council Rep.	Marlene Plumlee

Secretary/Treasurer	Marlene Plumlee
Council Rep.	Teri Lombardi Yohn & Michael Kirschenheiter

### 2014–2015 Officers

President	Darren Roulstone
Past President	Catherine Schrand
President-Elect	Brian Bushee
VP Practice	
Secretary/Treasurer	Ted Christensen
Council Rep.	Marlene Plumlee

### 2008–2009 Officers

President	Christine A. Botosan
Past President	Philip B. Shane
President-Elect	Teri Lombardi Yohn
VP Practice	Scott Taub
Secretary/Treasurer	Ken Shaw
Council Rep.	Christine A. Botosan

### 2013–2014 Officers

President	Catherine Schrand
Past President	Dawn Matsumoto
President-Elect	Darren Roulstone
VP Practice	Dana D'Amelio
Secretary/Treasurer	Ted Christensen
Council Rep.	Marlene Plumlee

### 2007–2008 Officers

President	Philip B. Shane
Past President	Anne L. Beatty
President-Elect	Christine A. Botosan
VP Practice	Robert Laux
Secretary/Treasurer	Ken Shaw
Council Rep.	Philip B. Shane & Christine A. Botosan

### 2012–2013 Officers

President	Dawn Matsumoto
Past President	K. Ramesh
President-Elect	Catherine Schrand
VP Practice	Dana D'Amelio
Secretary/Treasurer	Bruce Billings
Council Rep.	Marlene Plumlee

### 2006–2007 Officers

President	Anne L. Beatty
Past President	David A. Ziebart
President-Elect	Philip B. Shane
VP Practice	Robert Laux
Secretary/Treasurer	Christine A. Botosan
Council Rep.	John Mortimer
	Anne L. Beatty & Philip B. Shane

### 2011–2012 Officers

President	K. Ramesh
Past President	Michael Kirschenheiter
President-Elect	Dawn Matsumoto
VP Practice	David Zion
Secretary/Treasurer	Bruce Billings
Council Rep.	Marlene Plumlee

### 2005–2006 Officers

President	David A. Ziebart
Past President	Terry D. Warfield
President-Elect	Anne L. Beatty
VP Practice	Teresa E. Iannaconi
Secretary/Treasurer	Christine A. Botosan
Council Rep.	David A. Ziebart & Anne L. Beatty

### 2010–2011 Officers

President	Michael Kirschenheiter
Past President	Teri Lombardi Yohn
President-Elect	K. Ramesh
VP Practice	David Zion
Secretary/Treasurer	Marlene Plumlee
Council Rep.	Michael Kirschenheiter

### 2004–2005 Officers

President	Terry D. Warfield
Past President	W. Bruce Johnson
President-Elect	David A. Ziebart
VP Practice	Teresa E. Iannaconi
Secretary/Treasurer	Christine A. Botosan
Council Rep.	Terry D. Warfield & David A. Ziebart

### 2009–2010 Officers

President	Teri Lombardi Yohn
Past President	Christine A. Botosan
President-Elect	Michael Kirschenheiter
VP Practice	Scott Taub

**2003–2004 Officers**

President	W. Bruce Johnson
Past President	Renee Price
President-Elect	Terry D. Warfield
VP Practice	John Dirks
Secretary/Treasurer	Christine A. Botosan
Council Rep.	W. Bruce Johnson & Terry D. Warfield

**2002–2003 Officers**

President	Renee Price
Past President	Thomas J. Linsmeier
President-Elect	Bruce Johnson
VP Practice	John Dirks
Secretary/Treasurer	Elizabeth Oliver
Council Rep.	Renee Price & W. Bruce Johnson

**2001–2002 Officers**

President	Thomas J. Linsmeier
Past President	Katherine Schipper
President-Elect	Renee Price
VP Practice	James J. Leisenring
Secretary/Treasurer	Elizabeth Oliver
Council Rep.	Thomas J. Linsmeier

**2000–2001 Officers**

President	Katherine Schipper
Past President	Joseph Magliolo III
President-Elect	Mary Barth
VP Practice	James J. Leisenring
Secretary/Treasurer	Renee Price
Council Rep.	Katherine Schipper

**1999–2000 Officers**

President	Joseph Magliolo III
Past President	Gregory B. Waymire
President-Elect	Katherine Schipper
VP Practice	Philip D. Ameen
Secretary/Treasurer	Renee A. Price
Council Rep.	Thomas J. Linsmeier

**1998–1999 Officers**

President	Gregory B. Waymire
Past President	Robert J. Swieringa
President-Elect	Joseph Magliolo III
VP Practice	Philip D. Ameen
Secretary/Treasurer	Thomas F. Schaefer
Council Rep.	Gregory B. Waymire & Stephen G. Ryan

**1997–1998 Officers**

President	Robert J. Swieringa
Past President	Wayne R. Landsman
President-Elect	Gregory B. Waymire
VP Practice	John T. Smith
Secretary/Treasurer	Thomas F. Schaefer
Council Rep.	Ronald E. Dukes & Robert J. Swieringa

**1996–1997 Officers**

President	Wayne R. Landsman
Past President	Eugene E. Comiskey
President-Elect	Robert J. Swieringa
VP Practice	John T. Smith
Secretary/Treasurer	Thomas J. Frecka
Council Rep.	Linda S. Bamber & Wayne R. Landsman

**1995–1996 Officers**

President	Eugene E. Comiskey
Past President	James Largay III
President-Elect	Wayne R. Landsman
VP Practice	G. Michael Crooch
Secretary/Treasurer	Thomas J. Frecka
Council Rep.	Linda Smith Bamber & Eugene E. Comiskey

**1994–1995 Officers**

President	James A. Largay III
Past President	John A. Elliott
President-Elect	Eugene E. Comiskey
VP Practice	G. Michael Crooch
Secretary/Treasurer	Bill Collins
Council Rep.	James A. Largay III

**1993–1994 Officers**

President	John A. Elliott
VP Academic	James A. Largay III
VP Practice	D. Gerald Searfoss
Secretary/Treasurer	William A. Collins

## Forensic Accounting Section



**American Accounting Association**  
Forensic Accounting

### 2015–2016 Officers

President	Lester Heitger
Past President	Cindy Durtschi
President-Elect	Ronald Daigle
VP Practice	Toby Bishop
Treasurer	Carl Pacini
Secretary	Patricia Johnson
Council Rep.	Timothy J. Louwers

### 2014–2015 Officers

President	Cindy Durtschi
Past President	Timothy J. Louwers
President-Elect	Ronald Daigle
VP Practice	Toby Bishop
Treasurer	Carl Pacini
Secretary	Ronald Daigle
Council Rep.	Timothy Louwers

### 2013–2014 Officers

President	Cindy Durtschi
Past President	Timothy J. Louwers
President-Elect	Lester Heitger
VP Practice	Bill Barrett
Treasurer	Lester Heitger
Secretary	Zabihollah Rezaee
Council Rep.	Timothy J. Louwers

### 2012–2013 Officers

President	Timothy J. Louwers
Past President	D. Larry Crumbley
VP Practice	Bill Barrett
VP Academic	Cindy Durtschi
Treasurer	Lester Heitger
Secretary	Zabihollah Rezaee
Council Rep.	D. Larry Crumbley

### 2011–2012 Officers

President	Timothy J. Louwers
Past President	D. Larry Crumbley
VP Practice	Robert Rufus
VP Academic	Cindy Durtschi
Treasurer	Carl J. Pacini
Secretary	Lester Heitger
Council Rep.	D. Larry Crumbley

### 2010–2011 Officers

President	D. Larry Crumbley
VP Practice	Robert Rufus
VP Academic	Timothy J. Louwers
Treasurer	Carl J. Pacini
Secretary	Cindy Durtschi
Council Rep.	D. Larry Crumbley

### 2009–2010 Officers

President	D. Larry Crumbley
VP Practice	Sri Ramamoorti
VP Academic	Timothy J. Louwers
Treasurer	Carl J. Pacini
Secretary	Rosie E. Morris
Council Rep.	D. Larry Crumbley

## Gender Issues and Worklife Balance Section

### 2015–2016 Officers

President	D. Larry Crumbley
Past President	Margaret Tanner
President-Elect	Arundhati Rao
Secretary/Treasurer	Bambi Hora
VP Research	Stanley H. Kratchman
VP Practice	Marsha Huber
Council Rep.	Don Ariail

### 2014–2015 Officers

President	Margaret Tanner
Past President	Marsha M. Huber
President-Elect	D. Larry Crumbley
Secretary/Treasurer	Amelia A. Baldwin
VP Research	Stanley H. Kratchman
VP Practice	Holly Rudolph
Council Rep.	Don Ariail

### 2013–2014 Officers

President	Marsha M. Huber
Past President	Michelle McEacharn
President-Elect	Margaret Tanner
Secretary/Treasurer	Amelia A. Baldwin
VP Research	Don Ariail
VP Practice	D. Larry Crumbley
Council Rep.	Don Ariail

### 2012–2013 Officers

President	Michelle McEacharn
Past President	Stanley H. Kratchman
President-Elect	Marsha M. Huber
Secretary/Treasurer	Elizabeth Mulig
VP Research	D. Jordan Lowe
VP Practice	Linda Espahbodi
Council Rep.	Don Ariail

### 2011–2012 Officers

President	Stanley H. Kratchman
Past President	Don Ariail
President-Elect	Michelle McEacharn
Secretary/Treasurer	Don Ariail
VP Research	Marsha M. Huber
VP Practice	Linda Espahbodi
Council Rep.	Don Ariail

### 2010–2011 Officers

President	Don Ariail
Past President	Ellen D. Cook
President-Elect	Stanley H. Kratchman
Secretary/Treasurer	Elizabeth Mulig
VP Research	Frederick Feucht
VP Practice	Hema V. Rao
Council Rep.	Stanley H. Kratchman



## American Accounting Association

Gender Issues and Worklife Balance

### 2009–2010 Officers

President	Ellen D. Cook
Past President	John P. Walker
President-Elect	Don Ariail
Secretary/Treasurer	Elizabeth Mulig
VP Research	Frederick J. Feucht
VP Practice	Hema V. Rao
Council Rep.	Ellen D. Cook

### 2008–2009 Officers

President	John P. Walker
Past President	Wayne G. Bremser
President-Elect	Ellen Cook
VP Research	Frederick J. Feucht
VP Practice	Hema V. Rao
Council Rep.	John P. Walker

### 2007–2008 Officers

President	Wayne G. Bremser
Past President	Michelle McEacharn
President-Elect	John P. Walker
Secretary/Treasurer	Ellen D. Cook
VP Research	Frederick J. Feucht
VP Practice	Hema V. Rao
Council Rep.	Wayne G. Bremser

### 2006–2007 Officers

President	Michelle McEacharn
Past President	Elizabeth V. Mulig
President-Elect	Wayne G. Bremser
Secretary/Treasurer	Ellen D. Cook
VP Research	Frederick J. Feucht
VP Practice	Hema V. Rao
Council Rep.	Michelle McEacharn

### 2005–2006 Officers

President	Elizabeth V. Mulig
Past President	L. Murphy Smith
President-Elect	Michelle McEacharn
Secretary/Treasurer	Ellen D. Cook
VP Research	Wayne G. Bremser
VP Practice	Hema V. Rao
Council Rep.	Elizabeth V. Mulig

**2004–2005 Officers**

Chair L. Murphy Smith  
 Past Chair Ellen D. Cook  
 Chair-Elect Elizabeth V. Mulig  
 Secretary/Treasurer Bonita A. Daly  
 VP Research Wayne G. Bremser  
 VP Practice Hema V. Rao  
 Council Rep. L. Murphy Smith

**2003–2004 Officers**

Chair Ellen D. Cook  
 Chair-Elect L. Murphy Smith  
 Secretary/Treasurer Bonita A. Daly  
 VP Research Wayne G. Bremser  
 VP Practice Leslee N. Higgins  
 Council Rep. Ellen D. Cook

**2002–2003 Officers**

Chair Joann Noe Cross  
 Chair-Elect Ellen D. Cook  
 Secretary/Treasurer Suzanne Pinac-Ward  
 Director of Research Wayne G. Bremser  
 Council Rep. Peggy D. Dwyer

**2001–2002 Officers**

Chair L. Murphy Smith  
 Past Chair Ellen D. Cook  
 Chair-Elect Joann Noe Cross  
 Secretary/Treasurer Suzanne Pinac-Ward  
 Director of Research Wayne G. Bremser

**2000–2001 Officers**

Chair Susanne O’Callaghan  
 Chair-Elect Peggy D. Dwyer  
 Secretary/Treasurer Suzanne Pinac-Ward  
 Director of Research Wayne G. Bremser

**1999–2000 Officers**

Chair D’Arcy A. Becker  
 Chair-Elect Susanne O’Callaghan  
 Vice Chair/Dir. Res. Wayne G. Bremser  
 Secretary/Treasurer Suzanne Pinac Ward  
 Council Rep. D’Arcy A. Becker

**1998–1999 Officers**

Chair Suzanne Pinac Ward  
 Chair-Elect D’Arcy A. Becker  
 Vice Chair/Dir. Res. Wayne G. Bremser  
 Council Rep. Suzanne Pinac Ward

**1997–1998 Officers**

Chair M. Jeanne Welsh  
 Chair-Elect Suzanne Pinac Ward  
 Vice Chair/Dir. Res. Wayne G. Bremser  
 Secretary/Treasurer Dana L. Gibson  
 Council Rep. M. Jeanne Welsh

**1996–1997 Officers**

Chair Robert A. Nehmer  
 Chair-Elect M. Jeanne Welsh  
 Vice Chair/Dir. Res. Peggy D. Dwyer  
 Secretary/Treasurer Suzanne Pinac Ward  
 Council Rep. Robert A. Nehmer

**1995–1996 Officers**

Chair Mary S. Doucet  
 Chair-Elect Karen B. McCarron  
 Vice Chair Robert A. Nehmer  
 Secretary/Treasurer Suzanne Pinac Ward  
 Council Rep. Mary S. Doucet

**1994–1995 Officers**

Chair Theresa Hammond  
 Chair-Elect Camille Koehler  
 Vice Chair Mary S. Doucet  
 Secretary/Treasurer Karen McCarron  
 Council Rep. Theresa Hammond

**1993–1994 Officers**

Chair Theresa Hammond  
 Chair-Elect Camille Koehler  
 Vice Chair Mary S. Doucet  
 Secretary/Treasurer Karen McCarron  
 Council Rep. Theresa Hammond

**1992–1993 Officers**

Chair Rita Hull  
 Chair-Elect Theresa Hammond  
 Vice Chair Camille Koehler  
 Secretary/Treasurer Karen McCarron  
 Council Rep. Rita Hull

**1991–1992 Officers**

Chair Cheryl R. Lehman  
 Chair-Elect Rita Hull  
 Vice Chair Theresa Hammond  
 Secretary/Treasurer Robert A. Nehmer  
 Council Rep. Cheryl R. Lehman

## Government and Nonprofit Section

### 2015-2016 Officers

President	Andrew J. McLelland
President-Elect	Alan Styles
Past President	Royce Burnett
Secretary/Treasurer	Kathryn Jervis
VP Research	Stanley Kratchman
VP Practice	Mandy Nelson
VP & Dir. Education and Research	Donald R. Deis
Historian	Barry Marks
Council Rep.	Thomas E. Vermeer

### 2014-2015 Officers

President	Royce Burnett
President-Elect	Andrew J. McLelland
Past President	Terry Patton
Secretary/Treasurer	Alan Styles
VP & Dir. Education and Research	Donald R. Deis
Council Rep.	Thomas E. Vermeer

### 2013-2014 Officers

President	Terry Patton
President-Elect	Royce Burnett
Past President	Jacqueline Reck
Secretary/Treasurer	Andrew J. McLelland
VP & Dir. Education and Research	Donald R. Deis
Council Rep.	Dana A. Forgione

### 2012-2013 Officers

President	Jacqueline Reck
President-Elect	Terry Patton
Past President	Suzanne Lowensohn
Secretary/Treasurer	Andrew J. McLelland
VP & Dir. Education and Research	Donald R. Deis
Council Rep.	Dana A. Forgione

### 2011-2012 Officers

President	Suzanne Lowensohn
President-Elect	Royce Burnett
Past President	Jacqueline Reck
Secretary/Treasurer	Royce Burnett
VP & Dir. Education and Research	Marc A. Rubin
Council Rep.	Dana A. Forgione



## American Accounting Association

Government and Nonprofit

### 2010-2011 Officers

President	Linda Parsons
President-Elect	Suzanne Lowensohn
Past President	Thomas E. Vermeer
Secretary/Treasurer	Jacqueline Reck
VP & Dir. Education and Research	Marc A. Rubin
Council Rep.	Linda Parsons

### 2009-2010 Officers

President	Thomas E. Vermeer
President-Elect	Linda Parsons
Past President	Jacqueline Reck
Secretary/Treasurer	Suzanne Lowensohn
VP & Dir. Education and Research	Marc A. Rubin
VP Practice	Sri Ramamoorti
Council Rep.	Thomas E. Vermeer

### 2008-2009 Officers

President	Jayaraman Vijayakumar
President-Elect	Thomas E. Vermeer
Past President	Saleha B. Khumawala
Secretary/Treasurer	Linda Parsons
VP & Dir. Education and Research	Marc A. Rubin
VP Practice	Sri Ramamoorti
Council Rep.	Jayaraman Vijayakumar

### 2007-2008 Officers

President	Saleha B. Khumawala
President-Elect	Jayaraman Vijayakumar
Past President	G. Robert Smith, Jr.
Secretary/Treasurer	Andrew J. McLelland
VP Practice	Sri Ramamoorti
Council Rep.	Saleha B. Khumawala

**2006–2007 Officers**

President  
President-Elect

Past President  
Secretary/Treasurer

VP Practice  
Council Rep.

**2005–2006 Officers**

President  
President-Elect  
Past President  
Secretary/Treasurer

VP Practice  
Council Rep.

**2004–2005 Officers**

President  
President-Elect  
Past President  
Secretary/Treasurer  
VP Practice  
Council Rep.

**2003–2004 Officers**

President  
President-Elect  
Past President  
Secretary/Treasurer  
VP Practice  
Council Rep.

**2002–2003 Officers**

President  
President-Elect  
Past President  
Secretary/Treasurer  
VP Practice  
Council Rep.

**2001–2002 Officers**

President  
President-Elect  
Past President  
Secretary/Treasurer  
VP Practice  
Council Rep.

**2000–2001 Officers**

President  
President-Elect  
Past President  
Secretary/Treasurer  
VP Practice  
Council Rep.

G. Robert Smith, Jr.  
Saleha B. Khumawala  
Dana A. Forgione  
Andrew J. McLelland  
Sri Ramamoorti  
G. Robert Smith, Jr.

Dana A. Forgione  
G. Robert Smith, Jr.  
Mary L. Fischer  
Saleha B. Khumawala

Dana A. Forgione

Mary L. Fischer  
Dana A. Forgione  
Richard C. Brooks  
G. Robert Smith, Jr.  
John H. McCarthy  
Mary L. Fischer

Richard C. Brooks  
Mary L. Fischer  
Susan C. Kattelus  
Dana A. Forgione  
Andrew Blossom  
Richard C. Brooks

Susan C. Kattelus  
Richard C. Brooks  
Donald R. Deis, Jr.  
Mary L. Fischer  
Andrew Blossom  
Susan C. Kattelus

Donald R. Deis, Jr.  
Susan C. Kattelus  
Rita H. Cheng  
Richard C. Brooks  
Andrew Blossom  
Donald R. Deis, Jr.

Rita H. Cheng  
Donald R. Deis, Jr.  
Marc A. Rubin  
Susan C. Kattelus  
Sam McCall  
Rita H. Chang

**1999–2000 Officers**

President  
President-Elect  
Past President  
Secretary/Treasurer  
VP Practice  
Council Rep.

**1998–1999 Officers**

President  
President-Elect  
Past President  
Secretary/Treasurer  
VP Practice  
Council Rep.

**1997–1998 Officers**

President  
President-Elect  
Past President  
Secretary/Treasurer  
VP Practice  
Council Rep.

**1996–1997 Officers**

Chair  
Chair-Elect  
Past Chair  
Secretary  
VP Practice  
Council Rep.

**1995–1996 Officers**

Chair  
Chair-Elect  
Past Chair  
Secretary  
VP Practice  
Council Rep.

**1994–1995 Officers**

Chair  
Chair-Elect  
Past Chair  
Secretary  
VP Practice  
Council Rep.

**1993–1994 Officers**

Chair  
Chair-Elect  
Past Chair  
Secretary/Treasurer  
VP Practice  
Council Rep.

Marc A. Rubin  
Rita H. Cheng  
Judith K. Welch  
Donald R. Deis, Jr.  
Sam McCall  
Marc A. Rubin

Judith K. Welch  
Marc A. Rubin  
Rhoda Icerman  
Rita H. Cheng  
Sam McCall  
Judith K. Welch

Rhoda Icerman  
Judith K. Welch  
Florence Sharp  
Marc A. Rubin  
Walter F. Kelly  
Rhoda Icerman

Florence Sharp  
Rhoda Icerman  
Penny Wardlow  
Judith K. Welch  
Walter F. Kelly  
Florence Sharp

Penny Wardlow  
Florence Sharp  
Robert W. Parry, Jr.  
Rhoda Icerman  
D. Scott Showalter  
Penny Wardlow

Robert W. Parry, Jr.  
Penny Wardlow  
W. T. Wrege  
Florence Sharp  
D. Scott Showalter  
Robert W. Parry, Jr.

W. T. Wrege  
Robert W. Parry, Jr.  
Earl R. Wilson  
Penny Wardlow  
Bert Edwards/D.  
Scott Showalter  
W. T. Wrege

**1992-1993 Officers**

Chair	Earl R. Wilson
Chair-Elect	W. T. Wrege
Past Chair	Jesse W. Hughes
Secretary/Treasurer	Susan C. Kattelus
Council Rep.	Earl R. Wilson

**1991-1992 Officers**

Chair	Jesse W. Hughes
Chair-Elect	Earl R. Wilson
Past Chair	James Patton
Secretary/Treasurer	W. T. Wrege
VP Practice	Neil Tierney
Council Rep.	Jesse W. Hughes



## International Accounting Section

### 2015–2016 Officers

President	Giorgio Gotti
Past-President	F. Greg Burton
VP Acad. Pres.-Elect	Mahendra Gujarathi
VP Practice	Jeri Calle
Treasurer	Chris Skousen
Secretary	Carolyn Callahan
Council Rep.	F. Greg Burton

### 2014–2015 Officers

President	F. Greg Burton
Past-President	Elizabeth Gordon
President-Elect	Giorgio Gotti
VP Practice	Jeri Calle
Treasurer	Chris Skousen
Secretary	Carolyn Callahan
Council Rep.	Ervin L. Black

### 2013–2014 Officers

President	Elizabeth Gordon
Past-President	Stephen Salter
President-Elect	F. Greg Burton
VP Practice	Jon Guthart
Treasurer	Giorgio Gotti
Secretary	Carolyn Callahan
Council Rep.	Ervin L. Black

### 2012–2013 Officers

President	Stephen Salter
Past-President	Tony Kang
VP Acad. Pres.-Elect	Elizabeth Gordon
VP Practice	Jonathan Guthart
Treasurer	Giorgio Gotti
Secretary	F. Greg Burton
Council Rep.	Ervin L. Black

### 2011–2012 Officers

President	Tony Kang
Past-President	Patricia M. Poli
VP Acad. Pres.-Elect	Stephen Salter
VP Practice	Holger Erchinger
Treasurer	Elizabeth Gordon
Secretary	F. Greg Burton
Council Rep.	Patricia M. Poli

### 2010–2011 Officers

President	Patricia M. Poli
Past-President	Ervin L. Black
VP Acad. Pres.-Elect	Tony Kang
VP Practice	Holger Erchinger
Treasurer	Elizabeth Gordon



## American Accounting Association

International Accounting

Secretary	Jeannie Harrington
Council Rep.	Patricia Poli & Ervin L. Black

### 2009–2010 Officers

President	Ervin L. Black
Past-President	Cheryl L. Linthicum
VP Acad. Pres.-Elect	Ian P. N. Hague
VP Practice	Steven D. Krohn
Treasurer	Tony Kang
Secretary	Jeannie Harrington
Council Rep.	Ervin L. Black & Cheryl L. Linthicum

### 2008–2009 Officers

President	Cheryl L. Linthicum
Past-President	Jenice Prather-Kinsey
VP Acad. Pres.-Elect	Ervin L. Black
VP Practice	Steven D. Krohn
Treasurer	Elizabeth Gordon
Secretary	Paquita Y. Davis-Friday
Council Rep.	Cheryl L. Linthicum & Jenice Prather-Kinsey

### 2007–2008 Officers

President	Jenice Prather-Kinsey
Past-President	Don Herrmann
VP Acad. Pres.-Elect	Cheryl L. Linthicum
VP Practice	Mary Tokar
Treasurer	Ian P. N. Hague
Secretary	Paquita Y. Davis-Friday
Council Rep.	Jenice Prather-Kinsey & Don Herrmann

### 2006–2007 Officers

President	Don Herrmann
Past-President	Donna L. Street
VP Acad. Pres.-Elect	Jenice J. Prather-Kinsey
VP Practice	Mary Tokar
Treasurer	Cheryl L. Linthicum
Secretary	Paquita Y. Davis-Friday
Council Rep.	Don Herrmann & Donna L. Street

**2005–2006 Officers**

President	Donna L. Street
Past-President	Bruce K. Behn
VP Acad. Pres.-Elect	Don Herrmann
VP Practice	Paul H. Munter
Treasurer	Cheryl L. Linthicum
Secretary	Jenice J. Prather-Kinsey
Council Rep.	Donna L. Street & Don Herrmann

**2004–2005 Officers**

President	Bruce K. Behn
Past-President	Robert K. Larson
VP Acad. Pres.-Elect	Donna L. Street
VP Practice	Paul H. Munter
Treasurer	Don Herrmann
Secretary	Jenice J. Prather-Kinsey
Council Rep.	Bruce K. Behn & Donna L. Street

**2003–2004 Officers**

President	Robert K. Larson
Past-President	Ajay Adhikari
VP Acad. Pres.-Elect	Bruce K. Behn
VP Practice	Brian Hegarty
Treasurer	Don Herrmann
Secretary	Donna L. Street
Council Rep.	Robert K. Larson & Bruce K. Behn

**2002–2003 Officers**

Chair	Ajay Adhikari
Past-Chair	David J. Sharp
Vice Chair Acad.	
Chair-Elect	Robert K. Larson
Vice Chair Practice	Pat Edgar
Treasurer	Bruce K. Behn
Secretary	Donna L. Street
Council Rep.	Ajay Adhikari & Robert K. Larson

**2001–2002 Officers**

Chair	David J. Sharp
Past-Chair	Teresa L. Conover
Vice Chair Acad.	
Chair-Elect	Ajay Adhikari
Vice Chair Practice	Pat Edgar
Treasurer	Bruce K. Behn
Secretary	Robert K. Larson
Council Rep.	David J. Sharp & Ajay Adhikari

**2000–2001 Officers**

Chair	Teresa L. Conover
Past-Chair	Timothy S. Douppnik
Vice Chair Acad.	
Chair-Elect	David J. Sharp

Vice Chair Practice	Larry Bradley
Treasurer	Ajay Adhikari
Secretary	Robert K. Larson
Council Rep.	Teresa L. Conover & David J. Sharp

**1999–2000 Officers**

Chair	Timothy S. Douppnik
Past-Chair	Hans J. Dykxhoorn
Vice Chair Acad.	
Chair-Elect	Teresa L. Conover
Vice Chair Practice	Larry Bradley
Secretary	David J. Sharp
Treasurer	Ajay Adhikari
Council Rep.	Teresa L. Conover & Timothy S. Douppnik

**1998–1999 Officers**

Chair	Hans J. Dykxhoorn
Past-Chair	Shahrokh M. Saudagaran
Vice Chair Acad.	
Chair-Elect	Timothy S. Douppnik
Vice Chair Practice	Patricia D. McQueen
Secretary	David J. Sharp
Treasurer	Stephen B. Salter
Council Rep.	Timothy S. Douppnik & Hans J. Dykxhoorn

**1997–1998 Officers**

Chair	Shahrokh M. Saudagaran
Past-Chair	O. Finley Graves
Vice Chair Acad.	
Chair-Elect	Hans J. Dykxhoorn
Vice Chair Practice	Patricia D. McQueen
Secretary	Stephen B. Salter
Treasurer	Timothy S. Douppnik
Council Rep.	Hans J. Dykxhoorn & Shahrokh M. Saudagaran

**1996–1997 Officers**

Chair	O. Finley Graves
Past-Chair	James A. Schweikart
Vice Chair Acad.	
Chair-Elect	Shahrokh M. Saudagaran
Vice Chair Practice	William Decker
Secretary	Hans J. Dykxhoorn
Treasurer	Rasoul H. Tondkar
Council Rep.	Shahrokh M. Saudagaran & O. Finley Graves

**1995–1996 Officers**

Chair	Walter F. O'Connor
Past-Chair	James A. Schweikert
Vice Chair Acad.	
Chair-Elect	O. Finley Graves
Vice Chair Practice	William Decker
Secretary	Edward R. Shoenthal
Treasurer	Rasoul H. Tondkar
Council Rep.	O. Finley Graves & Walter F. O'Connor

**1994–1995 Officers**

Chair	James A. Schweikert
Past-Chair	Frederick D. Choi
Vice Chair Acad.	
Chair-Elect	Walter F. O'Connor
Vice Chair Practice	Patrick Karpen
Secretary	Edward R. Shoenthal
Treasurer	O. Finley Graves
Council Rep.	Walter F. O'Connor & James A. Schweikert

**1993–1994 Officers**

Chair	Frederick D. Choi
Past-Chair	Kathleen Sinning
Vice Chair Acad.	
Chair-Elect	James A. Schweikert
Vice Chair Practice	Norman R. Walker
Secretary	Trevor Harris
Council Rep.	Frederick D. Choi & James A. Schweikart

**1992–1993 Officers**

Chair	Kathleen Sinning
Past-Chair	Juan Rivera
Vice Chair Acad.	
Chair-Elect	Frederick D. Choi
Vice Chair Practice	Keith Scott
Secretary	James A. Schweikert
Council Rep.	Frederick D. Choi & Kathleen Sinning

**1991–1992 Officers**

Chair	Juan Rivera
Past-Chair	Gary K. Meek
Vice Chair Acad.	
Chair-Elect	Kathleen Sinning
Vice Chair Practice	Keith Scott
Treasurer	Maureen Berry
Secretary	James Schweikert
Council Rep.	Juan Rivera & Kathleen Sinning

## Management Accounting Section

### 2015–2016 Officers

President	Monte Swain
Past-President	Naomi Soderstrom
President-Elect	Kristy Towry
Secretary/Treasurer	Anne Farrell
Council Rep.	Theresa Libby

### 2014–2015 Officers

President	Naomi Soderstrom
Past-President	Murray Lindsay
President-Elect	Monte Swain
Secretary/Treasurer	Margaret Shackell-Dowell
Council Rep.	Leslie Eldenburg

### 2013–2014 Officers

President	Murray Lindsay
Past-President	Theresa Libby
President-Elect	Kristy Towry
Secretary/Treasurer	Margaret Shackell-Dowell
Council Rep.	Leslie Eldenburg

### 2012–2013 Officers

President	Theresa Libby
Past-President	Joseph G. Fisher
President-Elect	Kristy Towry
Secretary/Treasurer	Kip Krumwiede
Council Rep.	Leslie Eldenburg

### 2011–2012 Officers

President	Joseph G. Fisher
Past-President	Wim Van der Stede
President-Elect	Theresa Libby
Secretary/Treasurer	Kip Krumwiede
Council Rep.	Wim Van der Stede

### 2010–2011 Officers

President	Wim Van der Stede
Past-President	David Otley
President-Elect	Joseph G. Fisher
Secretary/Treasurer	Monte Swain
Council Rep.	Wim Van der Stede & Joseph G. Fisher

### 2009–2010 Officers

President	David Otley
Past-President	Leslie Eldenburg
President-Elect	Wim Van der Stede
Secretary/Treasurer	Monte Swain
Council Rep.	David Otley & Wim Van der Stede



## American Accounting Association

Management Accounting

### 2008–2009 Officers

President	Leslie Eldenburg
Past-President	Dipankar Ghosh
President-Elect	David Otley
Secretary/Treasurer	Yuhchang Hwang
Council Rep.	Leslie Eldenburg & David Otley

### 2007–2008 Officers

President	Dipankar Ghosh
Past-President	Ken Euske
President-Elect	Leslie Eldenburg
Secretary/Treasurer	Yuhchang Hwang
Council Rep.	Dipankar Ghosh & Leslie Eldenburg

### 2006–2007 Officers

President	Ken Euske
Past-President	Ramji Balakrishnan
President-Elect	Dipankar Ghosh
Secretary/Treasurer	Gordon S. Potter
Council Rep.	Ken Euske & Dipankar Ghosh

### 2005–2006 Officers

President	Ramji Balakrishnan
Past-President	Jacob Birnberg
President-Elect	Ken Euske
Secretary/Treasurer	Gordon S. Potter
Council Rep.	Ramji Balakrishnan & Ken Euske

### 2004–2005 Officers

President	Jacob Birnberg
Past-President	William N. Lanen
President-Elect	Ramji Balakrishnan
Secretary/Treasurer	Leslie Eldenburg
Council Rep.	Jacob Birnberg & Ramji Balakrishnan

### 2003–2004 Officers

President	William N. Lanen
Past-President	Ella Mae Matsumura
President-Elect	Jacob Birnberg
Secretary/Treasurer	Leslie Eldenburg
Council Rep.	William N. Lanen & Jacob Bimberg

**2002–2003 Officers**

President Ella Mae Matsumura  
 Past-President Michael D. Shields  
 President-Elect William N. Lanen  
 Secretary/Treasurer Naomi S. Soderstrom  
 Council Rep. Ella Mae Matsumura & William N. Lanen

**2001–2002 Officers**

President Michael D. Shields  
 Past-President Chee W. Chow  
 President-Elect Ella Mae Matsumura  
 Secretary/Treasurer Naomi S. Soderstrom  
 Council Rep. Michael D. Shields & Ella Mae Matsumura

**2000–2001 Officers**

President Chee W. Chow  
 Past-President Kenneth A. Merchant  
 President-Elect Michael D. Shields  
 Secretary/Treasurer Dipankar Ghosh  
 Council Rep. Chee Chow & Michael D. Shields

**1999–2000 Officers**

President Kenneth A. Merchant  
 Past-President Michael W. Maher  
 President-Elect Chee Chow  
 Secretary/Treasurer John Hardy  
 Council Rep. Kenneth A. Merchant & Chee Chow

**1998–1999 Officers**

President Michael W. Maher  
 Past-President John H. Evans III  
 President-Elect Kenneth A. Merchant  
 Secretary/Treasurer Ella Mae Matsumura  
 Council Rep. Michael W. Maher & Kenneth A. Merchant

**1997–1998 Officers**

President John H. Evans III  
 Past-President Hadley P. Schaefer  
 President-Elect Michael W. Maher  
 Secretary/Treasurer Ella Mae Matsumura  
 Council Rep. John H. Evans III & Michael W. Maher

**1996–1997 Officers**

President Hadley P. Schaefer  
 Past-President Susan F. Haka  
 President-Elect John H. Evans III  
 Secretary/Treasurer Fred H. Jacobs  
 Council Rep. Hadley P. Schaefer & John H. Evans III

**1995–1996 Officers**

President Susan F. Haka  
 Past-President Amy H. Lau  
 President-Elect Hadley P. Schaefer  
 Secretary/Treasurer Fred H. Jacobs  
 Council Rep. Susan F. Haka & Hadley P. Schaefer

**1994–1995 Officers**

President Amy H. Lau  
 Past-President Michael A. Robinson  
 President-Elect Susan F. Haka  
 Secretary/Treasurer Hadley P. Schaefer  
 Council Rep. Amy H. Lau & Susan F. Haka

**1993–1994 Officers**

President Michael A. Robinson  
 Past-President L. Gayle Rayburn  
 President-Elect Amy H. Lau  
 Secretary/Treasurer Hadley P. Schaefer  
 Council Rep. Michael A. Robinson & Amy H. Lau

**1992–1993 Officers**

President L. Gayle Rayburn  
 Past-President Donald L. Madden  
 President-Elect Michael A. Robinson  
 Secretary/Treasurer Susan F. Haka  
 Council Rep. L. Gayle Rayburn & Donald L. Madden

**1991–1992 Officers**

President Donald L. Madden  
 Past-President Robert J. Capettini  
 President-Elect L. Gayle Rayburn  
 Secretary/Treasurer Lanny M. Solomon  
 Council Rep. Donald L. Madden & Robert J. Capettini

## Public Interest Section

### 2015-2016 Officers

Chair	Patrick Kelly
Chair-Elect	Amy Hageman
Secretary/Treasurer	Mitchell Stein
Vice Chair Research	Charles P. Cullinan
Vice Chair Education	Anne Schnader
Vice Chair Int.	
Membership	Michael Kraten
Council Rep.	Steven Mintz

### 2014-2015 Officers

Chair	Patrick Kelly
Chair-Elect	Amy Hageman
Secretary/Treasurer	Mitchell Stein
Vice Chair Research	Charles P. Cullinan
Vice Chair Education	Brian Shapiro
Vice Chair Int.	
Membership	Michael Kraten
Council Rep.	Steven Mintz

### 2013-2014 Officers

Chair	John M. Thornton
Chair-Elect	Patrick Kelly
Secretary/Treasurer	Andy Felo
Vice Chair Research	Michael Kraten
Vice Chair Education	Marty Stuebs
Vice Chair Int.	
Membership	Charles Cho
Council Rep.	Steven Mintz

### 2012-2013 Officers

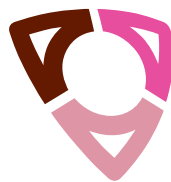
Chair	John M. Thornton
Chair-Elect	Patrick Kelly
Secretary/Treasurer	Andy Felo
Vice Chair Research	Michael Kraten
Vice Chair Education	Marty Stuebs
Vice Chair Int.	
Membership	Charles Cho
Council Rep.	Paul F. Williams

### 2011-2012 Officers

Chair	Sue Ravenscroft
Chair-Elect	John M. Thornton
Secretary/Treasurer	Andy Felo
Vice Chair Research	Charles P. Cullinan
Vice Chair Education	Stephen Loeb
Vice Chair Int.	
Membership	Vaughan Radcliffe
Council Rep.	Paul F. Williams

### 2010-2011 Officers

Chair	Sue Ravenscroft
Chair-Elect	John M. Thornton
Secretary/Treasurer	Andy Felo
Vice Chair Research	Charles P. Cullinan



**American  
Accounting  
Association**

Public Interest

Vice Chair Education	Stephen Loeb
Vice Chair Int.	
Membership	Vaughan Radcliffe
Council Rep.	Sue Ravenscroft

### 2009-2010 Officers

Chair	Pamela Roush
Chair-Elect	Sue Ravenscroft
Secretary/Treasurer	Andy Felo
Vice Chair Research	John M. Thornton
Council Rep.	Pamela Roush

### 2008-2009 Officer

Chair	Pamela Roush
Chair-Elect	Sue Ravenscroft
Secretary/Treasurer	Andy Felo
Vice Chair Research	John M. Thornton
Vice Chair Education	Greg Jenkins
Council Rep.	Pamela Roush

### 2007-2008 Officers

Chair	Pamela Roush
Chair-Elect	Sue Ravenscroft
Secretary/Treasurer	Michele E. Chwastiak
Vice Chair Research & Education	John M. Thornton
Council Rep.	Pamela Roush

### 2006-2007 Officers

Chair	Alan G. Mayper
Chair-Elect	Pamela Roush
Secretary/Treasurer	Michele E. Chwastiak
Vice Chair Research & Education	Ann L. Watkins
Council Rep.	Alan G. Mayper

### 2005-2006 Officers

Chair	C. Richard Baker
Chair-Elect	Alan G. Mayper
Secretary/Treasurer	Linda Ruchala
Vice Chair Research & Education	Pamela Roush
Council Rep.	C. Richard Baker

### 2004-2005 Officers

Chair	C. Richard Baker
Chair-Elect	Alan G. Mayper
Secretary/Treasurer	Linda Ruchala
Vice Chair Research & Education	Pamela Roush
Council Rep.	C. Richard Baker

**2003–2004 Officers**

Chair Vaughan S. Radcliffe  
 Chair-Elect C. Richard Baker  
 Secretary/Treasurer Sue Ravenscroft  
 Vice Chair Research & Education Pamela Roush  
 Council Rep. Vaughan S. Radcliffe

**2002–2003 Officers**

Chair Vaughan S. Radcliffe  
 Chair-Elect C. Richard Baker  
 Secretary/Treasurer Sue Ravenscroft  
 Vice Chair Research & Education Pamela Roush  
 Council Rep. Vaughan S. Radcliffe

**2001–2002 Officers**

Chair Sara A. Reiter  
 Chair-Elect Vaughan S. Radcliffe  
 Secretary/Treasurer Steven Filling  
 Vice Chair Research & Education Michael J. R. Gaffikin  
 Council Rep. Sara A. Reiter

**2000–2001 Officers**

Chair Sara A. Reiter  
 Chair-Elect Vaughan S. Radcliffe  
 Secretary/Treasurer Steven Filling  
 Vice Chair Research & Education Michael J. R. Gaffikin  
 Council Rep. Sara A. Reiter

**1999–2000 Officers**

Chair Lee D. Parker  
 Chair-Elect Sara A. Reiter  
 Secretary/Treasurer Lawrence P. Kalbers  
 VP/Dir. Research Vaughn Radcliffe  
 Council Rep. Lee D. Parker & Sara A. Reiter

**1998–1999 Officers**

President Lee D. Parker  
 Secretary/Treasurer Lawrence P. Kalbers  
 VP/Dir. Research Leslie S. Oakes  
 Council Rep. Lee D. Parker

**1997–1998 Officers**

President Timothy J. Fogarty  
 President-Elect Lee D. Parker  
 Secretary/Treasurer Mary Beth Armstrong  
 Director of Research Leslie S. Oakes  
 Council Rep. Timothy J. Fogarty

**1996–1997 Officers**

Chair David J. Cooper  
 Chair-Elect Lee D. Parker  
 Vice Chair/Dir. Research Leslie Oakes  
 Secretary/Treasurer Mary Beth Armstrong  
 Council Rep. David J. Cooper

**1995–1996 Officers**

Chair Jesse F. Dillard  
 Chair-Elect David J. Cooper  
 Vice Chair/Dir. Research Gloria Vollmers  
 Secretary/Treasurer Mary Beth Armstrong  
 Council Rep. Jesse F. Dillard

**1994–1995 Officers**

Chair Robert G. Ruland  
 Chair-Elect Jesse F. Dillard  
 Vice Chair Cristi K. Lindblom  
 Secretary/Treasurer Anthony G. Puxty  
 Council Rep. Robert G. Ruland

**1993–1994 Officers**

Chair Mary S. Doucet  
 Chair-Elect Robert G. Ruland  
 Vice Chair Jessie Dillard  
 Secretary/Treasurer Paula B. Thomas  
 Council Rep. Mary S. Doucet

**1992–1993 Officers**

Chair Marilyn Neimark  
 Chair-Elect Mary S. Doucet  
 Vice Chair Robert G. Ruland  
 Secretary/Treasurer Paula B. Thomas  
 Council Rep. Marilyn Neimark

**1991–1992 Officers**

Chair Jere R. Francis  
 Chair-Elect Marilyn Neimark  
 Vice Chair Mary S. Doucet  
 Secretary/Treasurer Paula B. Thomas  
 Council Rep. Jere R. Francis

## Strategic and Emerging Technologies Section

### 2015–2016 Officers

President	Cheryl Dunn
President-Elect	Barbara Lamberton
VP Academic	Rob Nehmer
VP Practice	Lynda Schwartz
Past President	Nancy Uddin
Secretary/Treasurer	Alan Graham
Council Rep.	Graham Gal

### 2014–2015 Officers

President	Nancy Uddin
President-Elect	Cheryl Dunn
VP Academic	Barbara Lamberton
VP Practice	Brian Sommer
Past President	Brigitte Muehlmann
Secretary/Treasurer	Rob Nehmer
Council Rep.	Graham Gal

### 2013–2014 Officers

President	Brigitte Muehlmann
President-Elect	Nancy Uddin
VP Academic	Cheryl Dunn
VP Practice	Brian Sommer
Past President	Ingrid Fisher
Secretary/Treasurer	Barbara Lamberton
Council Rep.	Graham Gal

### 2012–2013 Officers

President	Ingrid Fisher
President-Elect	Brigitte Muehlmann
VP Academic	Nancy Uddin
VP Practice	Bob Cuthbertson
Past President	Graham Gal
Secretary/Treasurer	Cheryl Dunn
Council Rep.	Graham Gal

### 2011–2012 Officers

President	Graham Gal
President-Elect	Ingrid Fisher
VP Academic	Brigitte Muehlmann
VP Practice	Bob Cuthbertson
Past President	Gregory Gerard
Secretary/Treasurer	Nancy Uddin
Council Rep.	Graham Gal

### 2010–2011 Officers

President	Gregory Gerard
President-Elect	Graham Gal
VP Academic	Ingrid Fisher
VP Practice	Thomas Lamm
Past President	Guido Geerts
Secretary/Treasurer	Brigitte Muehlmann
Council Rep.	Gregory Gerard



## American Accounting Association

Strategic and Emerging Technologies

### 2009–2010 Officers

President	Guido Geerts
President-Elect	Gregory Gerard
VP Academic	Ingrid Fisher
VP Practice	Thomas Lamm
Past President	Roger Debreceny
Secretary/Treasurer	Graham Gal
Council Rep.	Gregory Gerard

### 2008–2009 Officers

President	Roger Debreceny
President-Elect	Guido Geerts
VP	Gregory Gerard
Past President	Richard Dull
Secretary/Treasurer	Ingrid Fisher
Council Rep.	Roger Debreceny

### 2007–2008 Officers

President	Richard Dull
President-Elect	Roger Debreceny
VP	Guido Geerts
Past President	Severin Grabski
Secretary/Treasurer	Gregory Gerard
Council Rep.	Richard Dull

### 2006–2007 Officers

President	Severin Grabski
President-Elect	Richard Dull
VP	Roger Debreceny
Past President	Andrew M. Lymer
Secretary/Treasurer	Guido Geerts
Council Rep.	Severin Grabski

### 2005–2006 Officers

President	Andrew M. Lymer
President-Elect	Severin Grabski
VP	Richard Dull
Past President	Bonnie W. Morris
Secretary/Treasurer	Roger Debreceny
Council Rep.	Andrew M. Lymer

### 2004–2005 Officers

President	Bonnie W. Morris
President-Elect	Andrew M. Lymer
VP	Severin Grabski
Past President	Alexander Kogan
Secretary/Treasurer	Richard Dull
Council Rep.	Bonnie W. Morris



**2003–2004 Officers**

Chair Alexander Kogan  
 Chair-Elect Bonnie W. Morris  
 Vice Chair Andrew M. Lymer  
 Past Chair Amelia A. Baldwin  
 Secretary/Treasurer Severin V. Grabski  
 Council Rep. Alexander Kogan

**2002–2003 Officers**

Chair Amelia A. Baldwin  
 Chair-Elect Alexander Kogan  
 Vice Chair Bonnie W. Morris  
 Past Chair Stewart A. Leech  
 Secretary/Treasurer Severin V. Grabski  
 Council Rep. Amelia A. Baldwin

**2001–2002 Officers**

Chair Stewart A. Leech  
 Chair-Elect Amelia A. Baldwin  
 Vice Chair Alexander Kogan  
 Past Chair Marilyn M. Greenstein  
 Secretary/Treasurer James A. Hall  
 Council Rep. Stewart A. Leach

**2000–2001 Officers**

Chair Marilyn M. Greenstein  
 Chair-Elect Stewart A. Leech  
 Vice Chair Amelia A. Baldwin  
 Past Chair Alan J. A. Sangster  
 Secretary/Treasurer James A. Hall  
 Council Rep. Marilyn M. Greenstein

**1999–2000 Officers**

Chair Alan J. A. Sangster  
 Chair-Elect Marilyn Greenstein  
 Vice Chair Marilyn Greenstein  
 Past Chair William E. McCarthy  
 Secretary/Treasurer James A. Hall  
 Council Rep. Alan J. A. Sangster

**1998–1999 Officers**

Chair William E. McCarthy  
 Chair-Elect Alan J. A. Sangster  
 Vice Chair Marilyn Greenstein  
 Past Chair Miklos A. Vasarhelyi  
 Secretary/Treasurer E. Barry Rice  
 Council Rep. Anthony K. P. Wensley

**1997–1998 Officers**

Chair Anthony K. P. Wensley  
 Chair-Elect William E. McCarthy  
 Vice Chair Alan J. A. Sangster  
 Past Chair Miklos A. Vasarhelyi  
 Council Rep. Anthony K. P. Wensley

**1996–1997 Officers**

Chair Miklos A. Vasarhelyi  
 Chair-Elect Anthony K. P. Wensley  
 Vice Chair William E. McCarthy  
 Past Chair Paul R. Watkins  
 Secretary/Treasurer Srinivasan Ragothaman  
 Council Rep. Miklos A. Vasarhelyi

**1995–1996 Officers**

Chair Paul R. Watkins  
 Chair-Elect Miklos A. Vasarhelyi  
 Vice Chair Anthony K. P. Wensley  
 Past Chair Rajendra P. Srivastava  
 Secretary/Treasurer Amelia A. Baldwin-Morgan  
 Council Rep. Paul R. Watkins

**1994–1995 Officers**

Chair Rajendra P. Srivastava  
 Chair-Elect Paul R. Watkins  
 Vice Chair Nils Kandelin  
 Past Chair Carol E. Brown  
 Secretary/Treasurer Anthony K. P. Wensley  
 Council Rep. Rajendra P. Srivastava

**1993–1994 Officers**

Chair Carol E. Brown  
 Chair-Elect Rajendra P. Srivastava  
 Vice Chair Paul R. Watkins  
 Past Chair Dan O’Leary  
 Secretary/Treasurer Nils Kandelin

**1992–1993 Officers**

Chair Dan O’Leary  
 Chair-Elect Carol E. Brown  
 Vice Chair Rien Bouwman  
 Past Chair Ed Blocher  
 Secretary/Treasurer Paul R. Watkins

**1991–1992 Officers**

Chair Ed Blocher  
 Chair-Elect Dan O’Leary  
 Vice Chair Carol E. Brown  
 Secretary/Treasurer Rien Bouwman

## Teaching, Learning and Curriculum Section

### 2015-2016 Officers

President	Gail Hoover King
Past President	Susan Crosson
VP Academic	Natalie Churyk
VP Practice	Kathy Shoztic
Treasurer	Tracie Miller Nobles
Secretary	Cindy Bolt Lee
Council Rep.	Bambi Hora

### 2014-2015 Officers

President	Gail Hoover King
Past President	Susan Crosson
VP Academic	Natalie Churyk
VP Practice	John DeMelis
Treasurer	Bambi Hora
Secretary	Tim Naddy
Council Rep.	Susan Crosson

### 2013-2014 Officers

Chair	Susan Crosson
Past Chair	Robert D. Allen
Vice Chair Practice	John DeMelis
Vice Chair Academic	Gail Hoover King
Treasurer	Bambi Hora
Secretary	Tim Naddy
Council Rep.	Susan Crosson

### 2012-2013 Officers

Chair	Susan Crosson
Past Chair	Robert D. Allen
Vice Chair Practice	Bette Kozlowski
Vice Chair Academic	Gail Hoover King
Treasurer	Natalie Churyk
Secretary	Sherry Mills
Council Rep.	Susan Crosson

### 2011-2012 Officers

Chair	Robert D. Allen
Past Chair	Dale L. Flesher
Vice Chair Practice	Bette Kozlowski
Vice Chair Academic	Susan Crosson
Treasurer	Natalie Churyk
Secretary	Sherry Mills
Council Rep.	Susan Crosson

### 2010-2011 Officers

Chair	Robert D. Allen
Past Chair	Dale L. Flesher
Vice Chair Practice	Bea Sanders
Vice Chair Academic	Susan Crosson
Treasurer	Natalie Churyk



## American Accounting Association

Teaching, Learning  
and Curriculum

Secretary	Marsha Huber
Council Rep.	Robert D. Allen & Dale L. Flesher

### 2009-2010 Officers

Chair	Dale L. Flesher
Past Chair	D. Larry Crumbley
Vice Chair Practice	Bea Sanders
Vice Chair Academic	Robert D. Allen
Treasurer	Natalie Churyk
Secretary	Marsha Huber
Council Rep.	Dale L. Flesher & D. Larry Crumbley

### 2008-2009 Officers

Chair	Dale L. Flesher
Past Chair	D. Larry Crumbley
Vice Chair Practice	Bernard J. Milano
Vice Chair Academic	Robert D. Allen
Treasurer	Roland L. Madison
Secretary	Julia E. Grant
Council Rep.	Dale L. Flesher & D. Larry Crumbley

### 2007-2008 Officers

Chair	D. Larry Crumbley
Past Chair	Alan Reinstein
Vice Chair Practice	George W. Krull, Jr.
Vice Chair Academic	Dale L. Flesher
Treasurer	Pamela A. Smith
Secretary	Roland L. Madison
Council Rep.	Dale L. Flesher & Alan Reinstein

### 2006-2007 Officers

Chair	Alan Reinstein
Past Chair	Timothy J. Fogarty
Vice Chair Practice	R. Bruce Cole
Vice Chair Academic	D. Larry Crumbley
Treasurer	Pamela A. Smith
Secretary	Roselyn E. Morris
Council Rep.	Alan Reinstein & Timothy J. Fogarty

### 2005-2006 Officers

Chair	Timothy J. Fogarty
Past Chair	Thomas G. Calderon
Vice Chair Practice	Robert H. Dean
Vice Chair Academic	Alan Reinstein
Treasurer	Georgia Saemann

Secretary Phil Reckers  
 Council Rep. Timothy J. Fogarty & Thomas G. Calderon

**2004–2005 Officers**

Chair Thomas G. Calderon  
 Past Chair Frank A. Buckless  
 Vice Chair Practice Robert H. Dean  
 Vice Chair Academic Timothy J. Fogarty  
 Treasurer Georgia Saemann  
 Secretary Phil Reckers  
 Council Rep. Thomas G. Calderon & Frank A. Buckless

**2003–2004 Officers**

Chair Frank A. Buckless  
 Past Chair Dasaratha V. Rama  
 Vice Chair Practice Robert H. Dean  
 Vice Chair Academic Thomas G. Calderon  
 Treasurer C. William Cummings  
 Secretary Roselyn E. Morris  
 Council Rep. Frank A. Buckless & Dasaratha V. Rama

**2002–2003 Officers**

Chair Dasaratha V. Rama  
 Past Chair Bill N. Schwartz  
 Vice Chair Practice Robert H. Dean  
 Vice Chair Academic Frank Buckless  
 Treasurer C. William Cummings  
 Secretary Roselyn E. Morris  
 Council Rep. Dasaratha V. Rama & Bill N. Schwartz

**2001–2002 Officers**

Chair Bill N. Schwartz  
 Past Chair Donald E. Wygal  
 Vice Chair Practice Larry P. Scott  
 Vice Chair Academic Dasaratha V. Rama  
 Treasurer C. William Cummings  
 Secretary Roselyn E. Morris  
 Council Rep. Bill N. Schwartz & Donald E. Wygal

**2000–2001 Officers**

Chair Donald E. Wygal  
 Past Chair James E. Rebele  
 Vice Chair Practice Bette Kozlowski  
 Vice Chair Academic Bill N. Schwartz  
 Treasurer Sandra Byrd  
 Secretary Janet D. Cassagio  
 Council Rep. Donald E. Wygal & James E. Rebele

**1999–2000 Officers**

Chair James E. Rebele  
 Past Chair Kevin D. Stocks  
 Vice Chair Practice Bette Kozlowski  
 Vice Chair Academic Donald E. Wygal  
 Treasurer Sandra Byrd  
 Secretary Janet D. Cassagio  
 Council Rep. James E. Rebele & Donald E. Wygal

**1998–1999 Officers**

Chair Kevin D. Stocks  
 Past Chair Billie M. Cunningham  
 Vice Chair Practice Karen L. Hooks  
 Vice Chair Academic James E. Rebele  
 Treasurer Donald E. Wygal  
 Secretary Janet Cassagio  
 Council Rep. Kevin D. Stocks & James E. Rebele

**1997–1998 Officers**

Chair Billie M. Cunningham  
 Past Chair David E. Stout  
 Vice Chair Practice Catherine Delesky  
 Vice Chair Academic Kevin D. Stocks  
 Treasurer Donald E. Wygal  
 Secretary Sandra D. Byrd  
 Council Rep. Kevin D. Stocks

**1996–1997 Officers**

Chair David E. Stout  
 Past Chair E. Kent S. Pierre  
 Vice Chair Academic Billie M. Cunningham  
 Treasurer Kevin D. Stocks  
 Secretary Alexander L. Gabbin  
 Council Rep. David E. Stout & Billie M. Cunningham

**1995–1996 Officers**

Chair E. Kent S. Pierre  
 Past Chair Richard E. Baker  
 Vice Chair Practice Sam Vitkoski  
 Vice Chair Academic David E. Stout  
 Treasurer Kevin D. Stocks  
 Secretary Sharon L. Kimmell  
 Council Rep. David E. Stout & E. Kent St. Pierre

**1994–1995 Officers**

Chair Richard E. Baker  
 Past Chair Jay Smith  
 Vice Chair Practice George Krull  
 Vice Chair Academic E. Kent St. Pierre  
 Treasurer David E. Stout  
 Secretary Sharon L. Kimmell  
 Council Rep. Richard E. Baker & E. Kent St. Pierre

**1993-1994 Officers**

Chair	Jay M. Smith, Jr.
Past Chair	Jan R. Williams
Vice Chair Practice	Beatrice Sanders
Vice Chair Academic	Richard E. Baker
Treasurer	Mary Beth Armstrong
Secretary	Frank Gersich
Council Rep.	Richard E. Baker & Jay M. Smith

**1992-1993 Officers**

Chair	Jan R. Williams
Past Chair	Frederick L. Neumann
Vice Chair Practice	Dennis R. Reigle
Vice Chair Academic	Jay M. Smith, Jr.
Treasurer	Mary Beth Armstrong
Secretary	E. Kent St. Pierre

**1991-1992 Officers**

Chair	Frederick L. Neumann
Vice Chair Practice	Jean Wyer
Vice Chair Academic	Jan R. Williams
Treasurer	Mary Beth Armstrong
Secretary	E. Kent St. Pierre

## Two-Year College Section

### 2015–2016 Officers

President	Markus Ahrens
Vice President	Sidney Askew
Secretary/Treasurer	Cathy Scott
Council Rep.	Markus Ahrens

### 2014–2015 Officers

Chair	Markus Ahrens
Vice Chair	Sidney Askew
Secretary/Treasurer	Cathy Scott
Council Rep.	Markus Ahrens

### 2013–2014 Officers

Chair	Barbara Thomas
Vice Chair	Markus Ahrens
Secretary/Treasurer	Sidney Askew
Council Rep.	Markus Ahrens

### 2012–2013 Officers

Chair	Barbara Thomas
Vice Chair	Markus Ahrens
Secretary/Treasurer	Sidney Askew
Council Rep.	Barbara Thomas

### 2011–2012 Officers

Chair	Tracie Nobles
Vice Chair	Barbara Thomas
Secretary/Treasurer	Markus Ahrens
Council Rep.	Tracie Nobles

### 2010–2011 Officers

Chair	Tracie Nobles
Vice Chair	Barbara Thomas
Secretary/Treasurer	Markus Ahrens
Council Rep.	Tracie Nobles

### 2009–2010 Officers

Chair	Linda Hayden Tarrago
Vice Chair	Tracie Nobles
Secretary/Treasurer	Barbara Thomas
Council Rep.	Linda Hayden Tarrago

### 2008–2009 Officers

Chair	Linda Hayden Tarrago
Vice Chair	Tracie Nobles
Secretary/Treasurer	Barbara Thomas
Council Rep.	Linda Hayden Tarrago

### 2007–2008 Officers

Chair	Christine Kloezeman
Vice Chair	Linda Hayden Tarrago
Secretary	Naser Kamleh
Council Rep.	Christine Kloezeman



**American  
Accounting  
Association**

Two-Year College

### 2006–2007 Officers

Chair	Christine Kloezeman
Vice Chair	Linda Hayden Tarrago
Secretary	Naser Kamleh
Council Rep.	Christine Kloezeman

### 2005–2006 Officers

Chair	Carol Yacht
Vice Chair	Christine Kloezeman
Secretary	Linda Hayden Tarrago
Council Rep.	Carol Yacht

### 2004–2005 Officers

Chair	William Harvey
Vice Chair	Carol Yacht
Secretary	Christine Kloezeman
Council Rep.	William Harvey

### 2003–2004 Officers

Chair	Christine Kloezeman
Vice Chair	William Harvey
Secretary	Carol Yacht
Council Rep.	Christine Kloezeman

### 2002–2003 Officers

Chair	Barbara Croteau
Vice Chair	Christine Kloezeman
Secretary	William Harvey
Council Rep.	Barbara Croteau

### 2001–2002 Officers

Chair	Lynn Mazzola
Vice Chair	Barbara Croteau
Secretary	Christine Kloezeman
Council Rep.	Lynn Mazzola

### 2000–2001 Officers

Chair	Susan V. Crosson
Vice Chair	Lynn Mazzola
Secretary	Barbara Croteau
Council Rep.	Susan V. Crosson

### 1999–2000 Officers

Chair	Ellen L. Sweatt
Vice Chair	Susan V. Crosson
Secretary	Glenn E. Owen
Council Rep.	Ellen L. Sweatt

**1998-1999 Officers**

Chair	John Ribezzo
Vice Chair	Ellen L. Sweatt
Secretary	Susan V. Crosson
Council Rep.	Ellen L. Sweatt

**1997-1998 Officers**

Chair	John Ribezzo
Vice Chair	Margaret F. Criner
Secretary	Dick Wasson
Council Rep.	Ellen L. Sweatt

**1996-1997 Officers**

Chair	John Ribezzo
Vice Chair	Ellen L. Sweatt
Secretary	Margaret F. Criner
Council Rep.	Ellen L. Sweatt

**1995-1996 Officers**

Chair	Robert C. Maloney
Vice Chair	Leonard Long
Secretary	John Ribezzo
Council Rep.	Robert C. Maloney

**1994-1995 Officers**

Chair	Ellen L. Sweatt
Vice Chair	George Krull
Secretary	Leonard Long
Council Rep.	Ellen L. Sweatt

**1993-1994 Officers**

Chair	Linda Lessing
Vice Chair	Ellen L. Sweatt
Secretary	Robert C. Maloney
Council Rep.	Linda Lessing

**1992-1993 Officers**

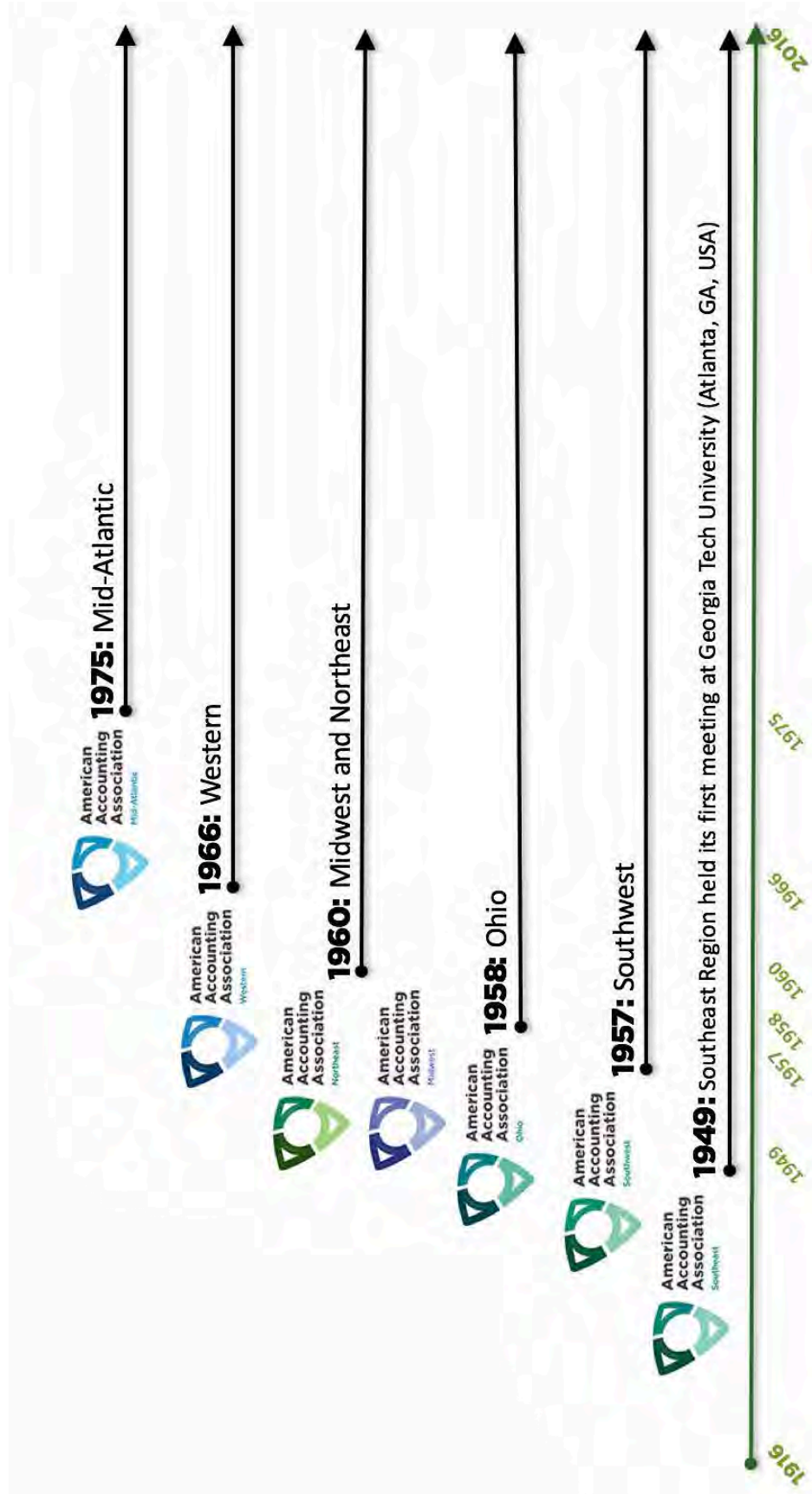
Chair	Patrick T. Reihing
Vice Chair	Linda Lessing
Secretary	Ellen L. Sweatt
Council Rep.	Patrick T. Reihing

**1991-1992 Officers**

Chair	Billie Cunningham
Vice Chair	Patrick T. Reihing
Secretary	Linda Lessing
Council Rep.	Billie Cunningham



# REGIONS OF THE AAA: BROADENING PARTICIPATION





## Mid-Atlantic Region



**American  
Accounting  
Association**  
Mid-Atlantic

### 2015–2016 Officers

President	Shifei Chung
Past President	Mostafa Maksy
President-Elect	Scott Fleming
VP Finance	Kang Cheng
VP Communications	Jan Williams
Council Rep.	Ramesh Narasimhan

### 2014–2015 Officers

President	Mostafa Maksy
Past President	Ramesh Narasimhan
President-Elect	Shifei Chung
VP Finance	Kang Cheng
VP Communications	Scott Fleming
Council Rep.	Ramesh Narasimhan

### 2013–2014 Officers

President	Ramesh Narasimhan
Past President	Sungsoo Kim
President-Elect	Mostafa Maksy
VP Finance	Shifei Chung
VP Communications	Shifei Chung
Council Rep.	Nancy Uddin

### 2012–2013 Officers

President	Sungsoo Kim
Past President	Steve Balsam
President-Elect	Ramesh Narasimhan
VP Finance	Shifei Chung
VP Communications	Shifei Chung
Council Rep.	Nancy Uddin

### 2011–2012 Officers

President	Steve Balsam
Past President	Nancy Uddin
President-Elect	Sungsoo Kim
VP Finance	Ramesh Narasimhan
VP Communications	Shifei Chung
Council Rep.	Nancy Uddin

### 2010–2011 Officers

President	Steve Balsam
Past President	Nancy Uddin
President-Elect	Varda Yaari
VP Finance	Ramesh Narasimhan
VP Communications	Shifei Chung
Council Rep.	Steve Balsam

### 2009–2010 Officers

President	Nancy Uddin
Past President	Brian Greenstein
President-Elect	Steve Balsam
VP Finance	Ramesh Narasimhan
VP Communications	Shifei Chung
Council Rep.	Nancy Uddin

### 2008–2009 Officers

President	John Fleming
Past President	Brian Greenstein
President-Elect	Nancy Uddin
VP Research	Linda Fleming
VP Communications	Shifei Chung
Council Rep.	Brian Greenstein

### 2007–2008 Officers

President	Brian Greenstein
Past President	Brian M. Nagle
President-Elect	John Fleming
VP Finance	Brian M. Nagle
VP Communications	Shifei Chung
Council Rep.	Brian Greenstein

### 2006–2007 Officers

President	Brian M. Nagle
Past President	Sharon L. Green
President-Elect	Brian Greenstein
VP Research	Jean E. Harris
VP Communications	Margaret O'Reilly-Allen
Council Rep.	Brian M. Nagle

### 2005–2006 Officers

President	Sharon L. Green
Past President	Stephen L. Fogg
President-Elect	Brian M. Nagle
VP Research	Jean E. Harris
VP Communications	Margaret O'Reilly-Allen
Council Rep.	Sharon L. Green

### 2004–2005 Officers

President	Stephen L. Fogg
Past President	Faye Bradwick
President-Elect	Sharon L. Green
VP Research	Jean E. Harris
VP Finance	Ralph Greenberg
VP Communications	Margaret O'Reilly-Allen
Council Rep.	Stephen L. Fogg

### 2003–2004 Officers

President	Faye Bradwick
Past President	John M. Fleming
President-Elect	Stephen L. Fog
VP Research	Jean E. Harris
VP Finance	Y. Joseph Ugras
VP Communications	Margaret O'Reilly-Allen
Council Rep.	Faye Bradwick

**2002–2003 Officers**

President	John M. Fleming
Past President	Faye Bradwick
President-Elect	Lamont F. Steedle
VP Section Relationships	Charles Pineno
VP Program	Jean E. Harris
Treasurer	Y. Joseph Ugras
Council Rep.	John M. Fleming

**2001–2002 Officers**

President	Lamont F. Steedle
Past President	Adolph A. Neidermeyer
President-Elect	John M. Fleming
Secretary	Norma C. Holter
Program Coordinator	Martin Freedman
Treasurer	Jamie T. Doran

**2000–2001 Officers**

President	Adolph A. Neidermeyer
President-Elect	Lamont F. Steedle
Secretary	Bonnie W. Morris
Program Dir./Historian	Richard C. Brooks
Treasurer	Jamie T. Doran

**1999–2000 Chief Regional Officer**

E. Kent St. Pierre

**1998–1999 Chief Regional Officer**

Jean E. Harris

**1997–1998 Chief Regional Officer**

Brian R. Greenstein

**1996–1997 Chief Regional Officer**

Dana A. Forgione

**1995–1996 Regional Vice President**

Y. Joseph Ugras

**1994–1995 Regional Vice President**

Gary J. Saunders

**1993–1994 Regional Vice President**

Stephen L. Fogg

**1992–1993 Regional Vice President**

Larry G. Singleton

**1991–1992 Regional Vice President**

Charles J. Pineno

## Midwest Region



### American Accounting Association

Midwest

#### 2015–2016 Officers

President Shaokun (Carol) Yu  
 Past Presidents Natalie Churyk & Mark Myring  
 President-Elect Jason Stanfield  
 VP Academic Lori M. Olsen  
 VP Practice Howard Blumstein  
 Council Rep. Mehmet Kocakulah

Secretary  
 Treasurer  
 Council Rep.

Dawn Hukai  
 Joel Strong  
 Keith Harrison & Carol Normand

#### 2014–2015 Officers

Co-Presidents Natalie Churyk & Mark Myring  
 Past President Ed Etter  
 President-Elect Shaokun (Carol) Yu  
 VP Academic Jason Stanfield  
 VP Practice John Hepp  
 Council Rep. Mehmet Kocakulah

#### 2009–2010 Officers

President  
 Past President  
 President-Elect  
 VP Academic  
 VP Practice

Bonnie Klamm  
 Brian Green  
 Keith Harrison  
 Carol Normand  
 George W. Krull, Jr. & Scott McQuillan  
 Dawn Hukai  
 Joel Strong  
 Bonnie Klamm & Keith Harrison

#### 2013–2014 Officers

President Ed Etter  
 Past President Larry Davis  
 President-Elect Natalie Churyk  
 VP Academic Mark Myring  
 VP Practice George W. Krull, Jr.  
 Secretary Shaokun (Carol) Yu  
 Council Rep. Mehmet Kocakulah

Secretary  
 Treasurer  
 Council Rep.

#### 2008–2009 Officers

President  
 Past President  
 President-Elect  
 VP Academic  
 VP Practice

Brian Green  
 David H. Sinason  
 Bonnie Klamm  
 Keith Harrison  
 George W. Krull, Jr. & Scott McQuillan  
 Dawn Hukai  
 Joel Strong  
 Brian Green & David H. Sinason

#### 2012–2013 Officers

President Larry Davis  
 Past President Carol Normand  
 President-Elect Ed Etter  
 VP Academic Natalie Churyk  
 VP Practice George W. Krull, Jr. & Scott McQuillan  
 Secretary Mark Myring  
 Treasurer Mehmet Kocakulah  
 Council Rep. Bonnie Klamm

Secretary  
 Treasurer  
 Council Rep.

#### 2007–2008 Officers

President  
 Past President  
 President-Elect  
 VP Academic  
 VP Practice

David H. Sinason  
 Jane Saly  
 Brian Green  
 Bonnie Klamm  
 George W. Krull, Jr. & Scott McQuillan  
 Keith Harrison  
 Joel Strong  
 Brian Green & David H. Sinason

#### 2011–2012 Officers

President Carol Normand  
 Past President Keith Harrison  
 President-Elect Larry Davis  
 VP Academic Ed Etter  
 VP Practice George W. Krull, Jr. & Scott McQuillan  
 Secretary Mark Myring  
 Treasurer Bonnie Klamm  
 Council Rep.

Secretary  
 Treasurer  
 Council Rep.

#### 2006–2007 Officers

President  
 Past President  
 President-Elect  
 VP Academic  
 VP Practice

Jane Saly  
 Gail A. Hoover  
 David H. Sinason  
 Brian Patrick Green  
 George W. Krull, Jr. & Scott McQuillan  
 Keith Harrison

#### 2010–2011 Officers

President Keith Harrison  
 Past President Bonnie Klamm  
 President-Elect Carol Normand  
 VP Academic Larry Davis  
 VP Practice George W. Krull, Jr. & Scott McQuillan

Secretary

Treasurer Joel Strong  
Council Rep. Jane Saly & David H. Sinason

#### 2005–2006 Officers

President Gail A. Hoover  
President-Elect Jane Saly  
VP Academic David H. Sinason  
VP Practice George W. Krull, Jr. & Scott McQuillan  
Council Rep. Gail A. Hoover & Jane Saly

#### 2004–2005 Officers

President Gail A. Hoover  
Past President Alan Reinstein  
President-Elect Jane Saly  
VP Academic David H. Sinason  
VP Practice George W. Krull, Jr. & Scott McQuillan  
Council Rep. Gail A. Hoover & Alan Reinstein

#### 2003–2004 Officers

President Alan Reinstein  
Past President Kate Mooney  
President-Elect Gail A. Hoover  
VP Academic Joseph Anthony  
VP Practice George W. Krull, Jr. & Mark Sellner  
Council Rep. Alan Reinstein & Kate Mooney

#### 2002–2003 Officers

President Kate Mooney  
Past President Inder K. Khurana  
President-Elect Alan Reinstein  
VP Academic Gail A. Hoover  
VP Practice George W. Krull, Jr.  
Council Rep. Inder K. Khurana & Kate Mooney

#### 2001–2002 Officers

President Inder K. Khurana  
Past President Michael F. Foran  
President-Elect Kate Mooney  
VP Practice Mark Sellner

#### 2000–2001 Officers

President Michael F. Foran  
Past President C. William Cummings  
President-Elect Inder K. Khurana  
VP Academic Kate Mooney  
VP Practice Mary Horras & Mark Sellner

#### 1999–2000 Chief Regional Officers

C. William Cummings and N. Allen Ford

#### 1998–1999 Chief Regional Officer

C. William Cummings

#### 1997–1998 Chief Regional Officer

Michael C. Nibbelin

#### 1996–1997 Chief Regional Officer

Lucille E. Lammers

#### 1995–1996 Regional Vice President

Larry E. Rittenberg

#### 1994–1995 Regional Vice President

Sandra Byrd

#### 1993–1994 Regional Vice President

Fred H. Jacobs

#### 1992–1993 Regional Vice President

Gerald Smith

#### 1991–1992 Regional Vice President

Thomas Hubbard

## Northeast Region



**American  
Accounting  
Association**  
Northeast

### 2015–2016 Officers

President	Timothy J. Rupert
Past President	Yvette Lazdowski
President-Elect	Mary Kay Copeland
Council Rep.	Carol Hartley

### 2014–2015 Officers

President	Yvette Lazdowski
Past President	Eric Lewis
President-Elect	Timothy J. Rupert
Council Rep.	Susan Hughes

### 2013–2014 Officers

President	Eric Lewis
Past President	Carol Hartley
President-Elect	Yvette Lazdowski
Treasurer	Carol Hartley
Council Rep.	Susan Hughes

### 2012–2013 Officers

President	Carol Hartley
Past President	Barbara Porco
President-Elect	Eric Lewis
Treasurer	Carol Hartley
Council Rep.	Susan Hughes

### 2011–2012 Officers

President	Barbara Porco
Past President	Susan Hughes
President-Elect	Carol Hartley
Treasurer	Barbara Porco
Council Rep.	Susan Hughes

### 2010–2011 Officers

President	Susan Hughes
Past President	Harry Howe
President-Elect	Barbara Porco
Council Rep.	Harry Howe

### 2009–2010 Officers

President	Harry Howe
Past President	Richard A. Bernardi
President-Elect	Susan Hughes
Council Rep.	Richard A. Bernardi

### 2008–2009 Officers

President	Richard A. Bernardi
Past President	James W. Bannister
President-Elect	Harry Howe
Council Rep.	Richard A. Bernardi

### 2007–2008 Officers

President	James W. Bannister
Past President	Afshad Irani
President-Elect	Richard A. Bernardi
Council Rep.	James W. Bannister

### 2006–2007 Officers

President	Afshad Irani
Past President	Victoria Shoaf
President-Elect	James W. Bannister
Council Rep.	Afshad Irani

### 2005–2006 Officers

President	Victoria Shoaf
Past President	Robert J. Walsh
President-Elect	Afshad Irani
Council Rep.	Victoria Shoaf

### 2004–2005 Officers

President	Robert J. Walsh
Past President	Patricia M. Poli
President-Elect	Victoria Shoaf
Council Rep.	Robert J. Walsh

### 2003–2004 Officers

President	Patricia M. Poli
Past President	Mark Higgins
President-Elect	Robert J. Walsh
Council Rep.	Patricia M. Poli

### 2002–2003 Officers

President	Mark Higgins
Past President	Philip Jagolinzer
President-Elect	Patricia M. Poli
Council Rep.	Mark Higgins & Robert J. Walsh

### 2001–2002 Officers

President	Philip Jagolinzer
Past President	Priscilla A. Burnaby
President-Elect	Mark Higgins

### 2000–2001 Officers

President	Priscilla A. Burnaby
President-Elect	Philip Jagolinzer

**1999–2000 Chief Regional Officers**

Priscilla A. Burnaby and Bruce L. Oliver

**1998–1999 Chief Regional Officers**

Elizabeth Hawes Brown and Bruce L. Oliver

**1997–1998 Chief Regional Officer**

Sara A. Reiter

**1996–1997 Chief Regional Officer**

Paul H. Mihalek

**1995–1996 Regional Vice President**

Paul H. Mihalek

**1994–1995 Regional Vice President**

Ronald J. Huefner

**1993–1994 Regional Vice President**

Mark Higgins

**1992–1993 Regional Vice President**

Philip Jagolinzer

**1991–1992 Regional Vice President**

Anthony T. Krzystofik

## Ohio Region

### 2015–2016 Officers

President	David Stott
Past President	Larry Parker
President-Elect	Amal Said
Secretary/Treasurer	Tim C. Miller
Council Rep.	David Stott

### 2014–2015 Officers

President	Larry Parker
Past President	Sandra Richtermeyer
President-Elect	David Stott
Secretary/Treasurer	Bruce McClain
Council Rep.	David Stott

### 2013–2014 Officers

President	Sandra Richtermeyer
Past President	Bruce McClain
President-Elect	Larry Parker
Secretary/Treasurer	John Geekie
Council Rep.	David Stott

### 2012–2013 Officers

President	Bruce McClain
Past President	Wallace Wood
President-Elect	Sandra Richtermeyer
Secretary/Treasurer	Marsha Huber
Council Rep.	Bruce McClain

### 2011–2012 Officers

President	Wallace Wood
Past President	David K. Dennis
President-Elect	Bruce McClain
Secretary/Treasurer	Jan E. Eighme
Council Rep.	Bruce McClain

### 2010–2011 Officers

President	David K. Dennis
Past President	Wallace Wood
President-Elect	Robert K. Larson
Secretary/Treasurer	Jan E. Eighme
Council Rep.	David K. Dennis

### 2009–2010 Officers

President	Robert K. Larson
Past President	David E. Stout
President-Elect	David K. Dennis
Secretary/Treasurer	Bruce McClain
Historian	Timothy J. Fogarty
Council Rep.	Robert K. Larson



**American  
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Ohio

### 2008–2009 Officers

President	David E. Stout
Past President	Connie Esmond-Kiger
President-Elect	Robert K. Larson
Secretary/Treasurer	Albert L. Nagy
Historian	Timothy J. Fogarty
Council Rep.	David E. Stout

### 2007–2008 Officers

President	Connie Esmond-Kiger
Past President	Timothy J. Fogarty
President-Elect	David E. Stout
Secretary/Treasurer	Robert K. Larson
Historian	Timothy J. Fogarty
Council Rep.	Connie Esmond-Kiger

### 2006–2007 Officers

President	Timothy J. Fogarty
Past President	Gerald P. Weinstein
President-Elect	Connie Esmond-Kiger
Secretary/Treasurer	Peter D. Woodlock
Historian	Timothy J. Fogarty
Council Rep.	Timothy J. Fogarty

### 2005–2006 Officers

President	Gerald P. Weinstein
Past President	Barry P. Arlinghaus
President-Elect	Timothy J. Fogarty
Secretary/Treasurer	Connie Esmond-Kiger
Historian	Timothy J. Fogarty
Council Rep.	Gerald P. Weinstein

### 2004–2005 Officers

President	Barry P. Arlinghaus
Past President	John J. Surdick
President-Elect	Gerald P. Weinstein
Secretary/Treasurer	Andrea R. Drake
Historian	Timothy J. Fogarty
Council Rep.	Barry P. Arlinghaus

### 2003–2004 Officers

President	John J. Surdick
Past President	Thomas G. Calderon
President-Elect	Barry P. Arlinghaus
Secretary/Treasurer	Gerald P. Weinstein
Historian	Timothy J. Fogarty
Council Rep.	John J. Surdick

**2002–2003 Officers**

President	Thomas G. Calderon
Past President	Roland L. Madison
President-Elect	John J. Surdick
Secretary/Treasurer	Barry P. Arlinghaus
Historian	Timothy J. Fogarty

**2001–2002 Officers**

President	Roland L. Madison
Past President	David F. Fetyko
President-Elect	Thomas G. Calderon
Secretary/Treasurer	John J. Surdick
Historian	Timothy J. Fogarty

**2000–2001 Officers**

President	David F. Fetyko
Past President	Susan S. Lightle
President-Elect	Roland L. Madison
Secretary/Treasurer	Roland L. Madison
Historian	Timothy J. Fogarty

**1999–2000 Chief Regional Officer**

Susan Lightle

**1998–1999 Chief Regional Officer**

Linda J. Zucca

**1997–1998 Chief Regional Officer**

Joyce S. Allen

**1996–1997 Chief Regional Officer**

Mark F. Asman

**1995–1996 Regional Vice President**

Mostafa H. Sarhan

**1994–1995 Regional Vice President**

Bruce R. Gaumnitz

**1993–1994 Regional Vice President**

William F. Bentz

**1992–1993 Regional Vice President**

Gyan Chandra

**1991–1992 Regional Vice President**

Dennis Kimmell



## Southeast Region



**American  
Accounting  
Association**  
Southeast

### 2015–2016 Officers

President	Don Ariail
Past President	Lynn Clements
President-Elect	Maria Leach
Council Rep.	Kimberly Sawers

### 2014–2015 Officers

President	Lynn Clements
Past President	Richard Fern
VP/President-Elect	Don Ariail
Council Rep.	Ralph E. Welton, Jr.

### 2013–2014 Officers

President	Lynn Clements
Past President	Richard Fern
VP/President-Elect	Don Ariail
Council Rep.	Ralph E. Welton, Jr.

### 2012–2013 Officers

President	Richard H. Fern
Past President	James R. Hasselback
President-Elect	Lynn Clements
Secretary/Treasurer	Ralph E. Welton, Jr.
Council Rep.	Ralph E. Welton, Jr.

### 2011–2012 Officers

President	James R. Hasselback
Past President	Robert Fahnstock
President-Elect	Richard H. Fern
Secretary/Treasurer	Ralph E. Welton, Jr.
Council Rep.	Ralph E. Welton, Jr.

### 2010–2011 Officers

President	Robert Fahnstock
Past President	J. Russell Hardin
President-Elect	James R. Hasselback
Secretary/Treasurer	Richard H. Fern
Council Rep.	Robert Fahnstock & J. Russell Hardin

### 2009–2010 Officers

President	J. Russell Hardin
Past President	Mark Wilder
President-Elect	Robert Fahnstock
VP	Gregory L. Prescott
Secretary/Treasurer	Richard H. Fern
Council Rep.	J. Russell Hardin & Mark Wilder

### 2008–2009 Officers

President	Mark Wilder
Past President	Norman H. Godwin
President-Elect	J. Russell Hardin
VP	Dale L. Flesher
Secretary/Treasurer	Richard H. Fern
Council Rep.	Norman H. Godwin

### 2007–2008 Officers

President	Norman H. Godwin
Past President	Ralph E. Welton, Jr.
President-Elect	Robert Fahnstock
VP	Sarah D. Stanwick
Secretary/Treasurer	Richard H. Fern
Council Rep.	Norman H. Godwin

### 2006–2007 Officers

President	Ralph E. Welton, Jr.
Past President	Paul E. Bayes
President-Elect	Norman H. Goodwin
VP	Jeffrey J. McMillan
Secretary/Treasurer	Richard H. Fern
Council Rep.	Ralph E. Welton, Jr. & Norman H. Godwin

### 2005–2006 Officers

President	Paul E. Bayes
Past President	Hughlene A. Burton
President-Elect	Ralph E. Welton, Jr.
Secretary/Treasurer	Richard H. Fern
Council Rep.	Paul E. Bayes & Hughlene A. Burton

### 2004–2005 Officers

President	Hughlene A. Burton
Past President	Jessica J. Frazier
President-Elect	Paul E. Bayes
VP	Surasakdi Bhamornsiri and Jeffrey J. McMillan
Secretary/Treasurer	Ralph E. Welton, Jr.
Council Rep.	Hughlene A. Burton & Jessica J. Frazier

### 2003–2004 Officers

President	Jessica J. Frazier
Past President	Mary Brady Greenawalt
President-Elect	Hughlene A. Burton
Secretary/Treasurer	Ralph E. Welton, Jr.
Council Rep.	Jessica J. Frazier & Mary Brady Greenawalt

**2002–2003 Officers**

President	Mary Brady Greenawalt
Past President	Linda M. Marquis
President-Elect	Jessica J. Frazier
VP	Linda J. Bradley
Secretary/Treasurer	Ralph E. Welton, Jr.
Council Rep.	Mary Brady Greenawalt & Linda M. Marquis

**2001–2002 Officers**

President	Linda M. Marquis
Past President	Daniel M. Ivancevich
President-Elect	Mary Brady Greenawalt
Secretary/Treasurer	Ruth W. Epps
Council Rep.	Daniel M. Ivancevich

**2000–2001 Officers**

President	Daniel M. Ivancevich
President-Elect	Linda M. Marquis
Secretary/Treasurer	Ruth W. Epps
Council Rep.	John McAllister

**1999–2000 Chief Regional Officers**

Ralph Byington and John P. McAllister

**1998–1999 Chief Regional Officers**

Mark Kiel and John P. McAllister

**1997–1998 Chief Regional Officer**

Mark Kiel

**1996–1997 Chief Regional Officer**

Paula B. Thomas

**1995–1996 Regional Vice President**

Bill N. Schwartz

**1994–1995 Regional Vice President**

Robert D. Taylor

**1993–1994 Regional Vice President**

Alan N. Attaway

**1992–1993 Regional Vice President**

Ronald L. Clark

**1991–1992 Regional Vice President**

Thomas C. Turner

## Southwest Region



**American  
Accounting  
Association**  
Southwest

### 2015–2016 Officers

President	Katherine Boswell
Past President	Amelia Baldwin
President-Elect	Derek K. Oler
Secretary/Treasurer	Shani Robinson
Historian	Elaine Sanders
Council Rep.	Mary Fischer

### 2014–2015 Officers

President	Amelia Baldwin
Past President	Thomas Carment
President-Elect	Katherine Boswell
Secretary/Treasurer	Shani Robinson
Historian	Elaine Sanders
Council Rep.	Bambi Hora

### 2013–2014 Officers

President	Thomas Carment
Past President	Carolyn Conn
President-Elect	Amelia Baldwin
Secretary/Treasurer	Dana Newman
Historian	Elaine Sanders
Council Rep.	Bambi Hora

### 2012–2013 Officers

President	Carolyn Conn
Past President	Robert Walsh
President-Elect	Thomas Carment
Secretary/Treasurer	Dana Newman
Historian	George L. Hunt
Council Rep.	Bambi Hora

### 2011–2012 Officers

President	Robert Walsh
Past President	Dennis F. Togo
President-Elect	Carolyn Conn
Secretary/Treasurer	Dana Newman
Historian	George L. Hunt
Council Rep.	Robert Walsh

### 2010–2011 Officers

President	Dennis F. Togo
Past President	Treba March
President-Elect	Robert Walsh
Secretary/Treasurer	Lucille Montondon
Historian	George L. Hunt
Council Rep.	Dennis F. Togo

### 2009–2010 Officers

President	Treba March
Past President	Bambi Hora
President-Elect	Dennis F. Togo
Secretary/Treasurer	Lucille Montondon
Historian	George L. Hunt
Council Rep.	Treba March

### 2008–2009 Officers

President	Bambi Hora
Past President	Roselyn E. Morris
President-Elect	Treba March
Secretary/Treasurer	Lucille Montondon
Historian	George L. Hunt
Council Rep.	Bambi Hora

### 2007–2008 Officers

President	Roselyn E. Morris
Past President	Robert Webster
President-Elect	Bambi Hora
Secretary/Treasurer	Alice A. Ketchand
Historian	Treba Marsh
Council Rep.	Roselyn E. Morris

### 2006–2007 Officers

President	Robert Webster
Past President	Thomas D. Tolleson
President-Elect	Roselyn E. Morris
Secretary/Treasurer	Alice A. Ketchand
Historian	Treba Marsh
Council Rep.	Robert Webster

### 2005–2006 Officers

President	Thomas D. Tolleson
Past President	Michelle McEacharn
President-Elect	Robert Webster
Secretary/Treasurer	Alice A. Ketchand
Historian	Treba Marsh
Council Rep.	Thomas D. Tolleson

### 2004–2005 Officers

President	Michelle McEacharn
President-Elect	Thomas D. Tolleson
Secretary/Treasurer	Roselyn E. Morris
Historian	Treba Marsh
Council Rep.	Michelle McEacharn

### 2003–2004 Officers

President	Michelle McEacharn
President-Elect	Barbara Scofield
Secretary/Treasurer	Roselyn E. Morris
Historian	Treba Marsh
Council Rep.	Michelle McEacharn

### 2002–2003 Officers

President	Violet C. Rogers
President-Elect	Michelle McEacharn
Secretary/Treasurer	Roselyn E. Morris
Council Rep.	Violet C. Rogers

**2001-2002 Officers**

President	James H. Thompson
President-Elect	Violet C. Rogers
Secretary/Treasurer	L. Kevin McNelis
Council Rep.	James H. Thompson

**2000-2001 Officers**

President	James E. Groff
President-Elect	James H. Thompson
Secretary/Treasurer	L. Kevin McNelis
Council Rep.	James E. Groff

**1999-2000 Chief Regional Officer**

Jep Robertson

**1998-1999 Chief Regional Officer**

Mary L. Fischer

**1997-1998 Chief Regional Officer**

Ellen D. Cook

**1996-1997 Chief Regional Officer**

Wilda F. Meixner

**1995-1996 Regional Vice President**

Neal R. Van Zante

**1994-1995 Regional Vice President**

Joan D. Bruno

**1993-1994 Regional Vice President**

James T. Hood

**1992-1993 Regional Vice President**

Kent Royalty

**1991-1992 Regional Vice President**

Jackson A. White

## Western Region



**American  
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Western

### 2015–2016 Officers

President	David DeBoskey
Past President	Alan Styles
President-Elect	Sara Melendy Kern
Secretary/Treasurer	Robin Clement
Council Rep.	Alan Styles

### 2014–2015 Officers

President	Alan Styles
Past President	Elizabeth Almer
President-Elect	David DeBoskey
Secretary/Treasurer	Angela Woodland
Council Rep.	Alan Styles

### 2013–2014 Officers

President	Elizabeth Almer
Past President	Claire Latham
President-Elect	Alan Styles
Secretary/Treasurer	Sara Melendy Kern
Council Rep.	Stephen Wheeler

### 2012–2013 Officers

President	Claire Latham
Past President	Stephen Wheeler
President-Elect	Elizabeth Almer
Secretary/Treasurer	Jason C. Porter
Council Rep.	Stephen Wheeler

### 2011–2012 Officers

President	Stephen Wheeler
Past President	Anne L. Christensen
President-Elect	Claire Latham
Secretary/Treasurer	Elizabeth Almer
Council Rep.	Stephen Wheeler

### 2010–2011 Officers

President	Anne L. Christensen
Past President	Martha Doran
President-Elect	Stephen Wheeler
Secretary/Treasurer	Alan Styles
Council Rep.	Claire Latham

### 2009–2010 Officers

President	Martha Doran
Past President	Kate Lancaster
President-Elect	Anne L. Christensen
Secretary/Treasurer	Claire Latham
Council Rep.	Stephen Wheeler

### 2008–2009 Officers

President	Kate Lancaster
Past President	Jeanne H. Yamamura
President-Elect	Martha Doran
Secretary/Treasurer	Stephen Wheeler
Council Rep.	Anne L. Christensen

### 2007–2008 Officers

President	Jeanne H. Yamamura
Past President	Peter Frischmann
President-Elect	Kate Lancaster
Vice President	Terry Grant
Secretary/Treasurer	Martha Doran
Council Rep.	Terry Grant

### 2006–2007 Officers

President	Peter Frischmann
Past President	Benjamin Y. Tai
VP/President-Elect	Jeanne H. Yamamura
Secretary/Treasurer	Kate Lancaster
Council Rep.	Jeanne H. Yamamura

### 2005–2006 Officers

President	Benjamin Y. Tai
Past President	John C. Corless
VP/President-Elect	Peter Frischmann
Secretary/Treasurer	Jeanne H. Yamamura
Council Rep.	Benjamin Y. Tai & John C. Corless

### 2004–2005 Officers

President	John C. Corless
Past President	Sheldon R. Smith
VP/President-Elect	Benjamin Y. Tai
Secretary/Treasurer	Julia Gentile
Council Rep.	John C. Corless & Sheldon R. Smith

### 2003–2004 Officers

President	Sheldon R. Smith
Past President	Cherie J. O'Neil
Vice President	John C. Corless
Secretary/Treasurer	Peter Frischmann
Council Rep.	Sheldon R. Smith & Cherie J. O'Neil

### 2002–2003 Officers

President	Cherie J. O'Neil
Past President	Lela D. Pumphrey
Vice President	Sheldon R. Smith
Secretary/Treasurer	Benjamin Y. Tai
Council Rep.	Cherie J. O'Neil & Lela D. Pumphrey

**2001-2002 Officers**

President	Lela D. Pumphrey
Past President	Robert E. Holtfreter
Vice President	Carolyn A. Strand
Secretary/Treasurer	Sheldon R. Smith
Council Rep.	Robert E. Holtfreter

**2000-2001 Officers**

President	Robert E. Holtfreter
Past President	John E. Karayan
Vice President	Lela D. Pumphrey
Secretary/Treasurer	Carolyn A. Strand
Council Rep.	Kevin H. McBeth

**1999-2000 Chief Regional Officers**

John E. Karayan and Kevin H. McBeth

**1998-1999 Chief Regional Officers**

Judith A. Ramaglia and John E. Karayan

**1997-1998 Chief Regional Officer**

Judith A. Ramaglia

**1996-1997 Chief Regional Officer**

Ahmad Hosseini

**1995-1996 Regional Vice President**

Betty M. Chavis

**1994-1995 Regional Vice President**

Shahid Ansari

**1993-1994 Regional Vice President**

Mary Alice Seville

**1992-1993 Regional Vice President**

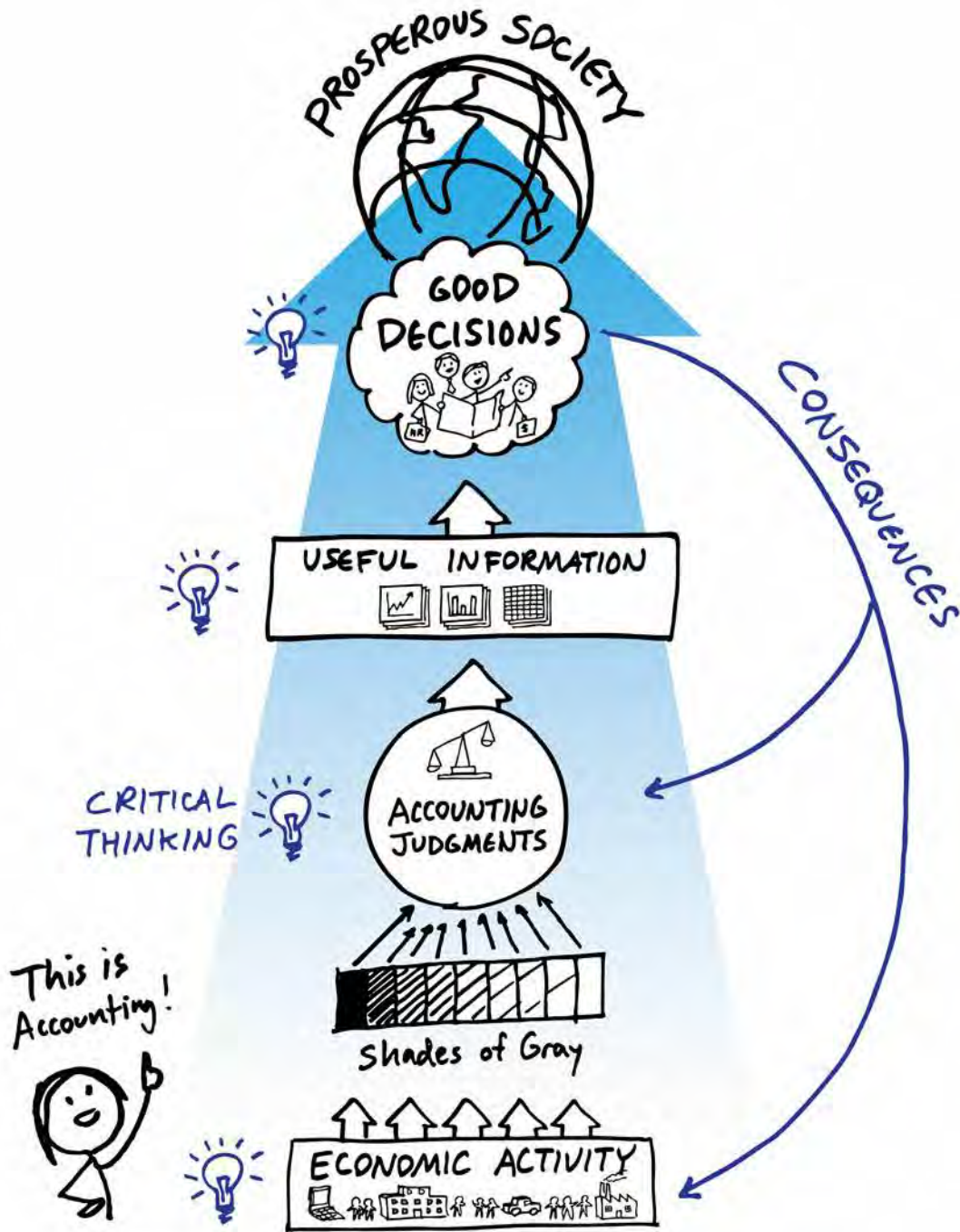
Robert Capettini


**1991-1992 Regional Vice President**

James F. Sepe



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