Dear Management Accounting Section (MAS) Members:

### Welcome to the 2025-2026 academic year!

I want to start by saying that I am honored and humbled to be serving as MAS President for the next year. Like most of you, I joined the MAS section as a PhD student. 20 years ago, I could never have imagined how valuable this group of academics would be to me, both personally and professionally. My fellow members of the MAS section helped mentor me (directly and indirectly) and, in doing so, expanded my horizons with respect to what an academic career could be. I genuinely look forward to each midyear meeting (yes, I've been to 20 straight and counting) as well as the annual meeting as I know I will learn new things, engage in meaningful and thoughtful discussions, be energized for a new semester, and have a lot of fun with my friends and colleagues in the best section of the AAA. My main goal as MAS President is pretty simple: build off the great energy and engagement of our members to continue to build a "home" where there are great and diverse learning opportunities as well as ample availability to make and foster professional connections and relationships. I want all of our members to feel welcome and engaged no matter their school, their research and teaching responsibilities, or whether they have been a member for 1 year or 20+ years.

### Annual Meeting Recap

Next, I want to thank everyone who was able to join us in Chicago for the 2025 AAA Annual Meeting. We had a terrific program of over 19 MAS concurrent sessions, 2 Panels, and held our annual business meeting as part of a fun and lively afternoon reception. A huge thank you to the more than 60 of you who submitted papers and to the over 100 volunteers who reviewed, discussed, and moderated for the meeting! It is also important to thank our sponsors, AICPA-CIMA and the IMA, for their generous support of the awards that were presented as well as the AAA for hosting such a super event in a great location. Hopefully all who attended had a chance to attend some of the great plenary talks, panel sessions, receptions, and more. And, of course, a special thank you to the MAS track organizers, Michael Majerczyk and Martin Holzhacker, for the countless hours they put in to helping our part of the meeting be engaging and run so smoothly. For those of you who were unable to attend, here is a highlight of the awards presented to MAS members during the Annual Meeting:

- Best Early Career Researcher in Management Accounting Award: (sponsored by the AICPA & CIMA): Jake Zureich
- IMA Best Management Accounting Paper at the AAA Annual Meeting: Martin Artz, Jens Böke, Martin Holzhacker, and Michal Matejka: "Incentive and Sorting Effects of Challenging Performance Targets: Evidence from the Field."
- IMA Jim Bulloch Innovations in Management Accounting Education Award: Serena Loftus, Sarah Shonka McCoy, Erick G. Valentine, and Timothy D. West: "Labor Cost Visualization at Carescript: An Introductory Data Analytics Case for Management Accounting." Issues in Accounting Education (2023), 38 (4): 199–209.
- <u>IMA Outstanding Doctoral Dissertation Award Winner</u>: **Bret Sheeley**, University of Pittsburgh (PhD-granting institution: University of Nebraska-Lincoln). Advisor: Todd

- Thornock. "Paying to reduce disparity: Financially incentivizing workforce diversity and its effects on managers' promotion decisions and employees' effort."
- <u>IMA Outstanding Doctoral Dissertation Award Runner-Up</u>: **Marte Abts**, Erasmus University Rotterdam (PhD-granting institution: KU Leuven). Advisor: Sabra Khajehnejad. "From turbulence to triumph: Leveraging management control systems for adaptive performance."
- Notable Contribution to Management Accounting Literature Award: Paul W. Black, C. Brock Kirwan, Thomas O. Meservy, William B. Tayler, and Jeffrey Williams. "An fMRI Investigation of the Neurocognitive Processing of Measures and Strategic Objectives." *Management Science* (2024), 70 (10): 6740-6760.
- <u>Service Award President</u>: **Karen Sedatole**
- <u>Service Award Secretary and Treasurer</u>: Leslie Berger

Thank you to the award committee Chairs and their committee members:

- Notable Contribution to Management Accounting Literature Award Markus Arnold, Chair
- AICPA Best Early Career Researcher in Management Accounting Award Jeremy Bentley, Chair
- IMA Jim Bulloch Innovations in Management Accounting Education Award Jeremy Douthit, Chair
- IMA Outstanding Doctoral Dissertation Awards Carolyn Deller, Chair
- Best Management Accounting Paper at the Annual Meeting Curtis Hall, Chair

We also had several of our members (including some recently retired ones) receive broader recognition and awards during the annual meeting:

- AAA Outstanding Service Award: Anne Farrell
- AAA Seminal Contribution to Accounting Literature Award: John Harry Evans, R. Lynn Hannann, Ranjani Krishnan, and Donald V. Moser for their paper, ""Honesty in Managerial Reporting," *The Accounting Review*, October 2001, Volume 76, Issue 4, pp: 537-559.
- AAA Lifetime Service Award: Monte Swain
- AAA Outgoing Editor Recognition for Issues in Accounting Education: Janet Samuels
- AAA George Krull EDGE in Teaching Honorable Mention: Wendy Tietz
- Deloitte Foundation Wildman Medal Award: Margaret Christ

I extend my congratulations to all these award winners on their well-deserved recognition!

### MAS Resources

As another academic year is now in full swing, I want to remind you that there is a plethora of diverse resources available to all MAS members. Please visit the <u>MAS webpage</u> and explore the resources available to support you in connecting to practice, conducting research, and teaching management accounting.

### **Upcoming Events**

I would also like to highlight some upcoming events and opportunities occurring over the next year. There is something for everyone, no matter your specific teaching and/or research interest related to management accounting.

### The 5th annual Future of Finance Summit

December 10-12, 2025, in Denver, CO

This is a great opportunity to connect to accounting and finance leaders in practice. As part of their sponsorship of and engagement with the MAS section, AICPA-CIMA has generously offered a limited number of complimentary registrations to this great upcoming event. The 5th annual Future of Finance Summit takes place in Denver, CO. from December 10-12, 2025.

This event provides an intimate setting for senior finance and accounting leaders to co-create the future of the profession through a highly interactive forum. Focused on the themes of talent and value creation shaping how the finance organization evolves, hear from leading experts, and translate into actionable next steps for your organizations via peer-to-peer breakout discussions.

Susanna Gallani (sgallani@hbs.edu), Chair of the MAS Liaison to Practice committee, has agreed to take on the role of filling the spots offered to us by AICPA-CIMA. These spots will go quickly so please contact her asap if you are interested.

## 2026 MAS/IMA Doctoral Colloquium

January 8, 2026, in Nashville, TN

Paige Patrick and Eric Chan (Co-Directors) invite PhD students to join one of our signature events of the year! The application deadline for the MAS/IMA Doctoral Colloquium and the MAS PhD Mentorship Program is September 30. Please encourage your PhD students to attend. And if they've attended before, encourage them to attend again! I know many people who participated in this program multiple times during their graduate studies (me included!).

Relatedly, we continue to encourage <u>all</u> members to support our future management accounting scholars by donating to the PhD fund. Your generosity helps ensure that all our PhD student development initiatives can be pursued. Donate here: <u>MAS PhD Student Fund</u>. Contact Yu Tian at University of Central Florida (<u>Yu.Tian@ucf.edu</u>) with any questions or suggestions relating to this initiative.

# 2026 MAS Midyear Meeting: Research Conference and CGMA Teaching and Practice Symposium

January 8-10, 2026, in Nashville, TN

Melissa Martin and Christoph Fechter (Co-Directors) invite you to join us in Nashville for our 2026 Midyear Meeting. The meeting is always a great time and a great opportunity to connect with old friends and coauthors, make new connections, and catch up on the latest in all things

management accounting. Come see what makes our section the best in the AAA! Please book your hotel reservation by December 16 to get the negotiated room rate.

And again, this year, we will also be holding the AICPA/CGMA Practice and Teaching Symposium as part of the Midyear meeting. This year it is organized by Nick Fessler and Christine Dennision. Please note there is a new format of the Teaching Symposium as it will be held in its entirety on Thursday, January 8. If you know anyone who would like to attend only the Teaching Symposium, there will be a separate, one-day registration option that includes the Thursday evening opening reception. Alternatively, those who register to attend the MAS Midyear Meeting can attend the Teaching Symposium at a reduced rate. Spread the word!

### 2026 Accounting Horizons Conference

### May 21-22, 2026, George Mason University in Arlington, Virginia

Accounting Horizons will hold a conference on <u>Bridging Accounting Research and Practice</u> on May 21-22, 2026. This conference will also celebrate the 40th anniversary of the journal. The conference will include paper presentations and discussions, panel discussions, and keynote addresses, with a diverse group of participants drawn from academia, the preparer community, public accounting firms, standard setters, and regulators. The submission deadline is *October 1*, 2025, but submissions will be processed as soon as they are received, with dual decisions for the journal and conference.

## 2026 MAS/IMA Teaching Case Conference June 2026 in Tampa, FL

The annual teaching case conference is being planned for June 2026 in Tampa, FL. Like last year, this conference is scheduled to align with the IMA's Americas Accounting & Finance Conference which is June 14-17. Stay tuned for specific dates and details regarding the 2026 MAS/IMA Teaching Case Conference. Contact Jennifer Cainas (jmcainas@usf.edu) if you are interested in being involved with this conference.

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In closing, I want to acknowledge that the success of our section relies on our many amazing volunteers. I extend my gratitude to Karen Sedatole and Leslie Berger who did a fantastic job during their recently ended terms as President and Secretary-Treasurer, respectively. I am also greatly appreciative to all of you who have already stepped up to help MAS during my term as President in the coming year. I am especially grateful to Jim Cannon who has taken on the role of Secretary-Treasurer for the next two years as well as Clara Chen who is officially the MAS President-elect. If you have not yet had the opportunity to participate but would like to do so, you can always contact Jim or me directly. Also, please look out for information on how to volunteer during the 2026-2027 academic year from Clara sometime during Spring 2026.

I wish you all the best for a successful Fall semester and look forward to seeing you in the Music City (also known as Nashville) in January 2026 for a lively time, great food, and most importantly a high-quality research conference, teaching symposium, and doctoral colloquium!

Drew Newman

MAS President 2025-2026