

Department of Accounting
Fox School of Business, Temple University
Activities, July 1, 2010—June 30, 2011

Research:

Faculty publications in refereed journals include *The Accounting Review* (five papers); *Auditing: A Journal of Practice & Theory* (three papers); *International Journal of Auditing* (two papers); *Review of Accounting and Finance*; *Journal of Business Research*; *Advances in Accounting Education: Teaching and Curriculum Innovations*; *Management and Science*; *Journal of Management Information Systems*; *Communications of the ACM*; *Journal of Banking & Finance*; *European Journal of Operational Research*; *Journal of the Operational Research Society*; *Contemporary Accounting Research*; *MIS Quarterly*; *Communications of the Association for Information Systems*; *Handbook on Data Envelopment Analysis*; *Research Policy*; *Journal of Management Information Systems*

Steve Balsam published a monograph *Accounting for Stock Options and Other Stock Based Compensation: SFAS No. 123R* (2010), and a book *Executive Compensation Practices in the UK: A Guide to Governance, Taxation & Accounting*, WorldatWork 2011. Rajiv Banker served as Editor at *Data Envelopment Analysis Journal*, (a new journal he helped launch).

Faculty served as Associate Editors at *Accounting, Economics and Law—A Convivium*; *China Journal of Accounting Research*; *Contemporary Accounting Research*; *History of Accounting* (Social Science Research Network); *Journal of Accounting and Economics*; *Journal of Business Finance and Accounting*.

Faculty served on the Editorial Boards at *The Accounting Review*; *Auditing: a Journal of Practice and Theory*; *Current Issues in Auditing*; *Accounting Horizons*; *The International Journal of Accounting*; *Data Envelopment Analysis Journal*; *International Journal of Management and Science*; *Journal of Information Systems*; *Journal of Productivity Analysis*; and *Journal of Accounting Literature*

Elizabeth Gordon serves as Treasurer of the AAA International Accounting Section.

Conferences, Meetings, and Seminars:

- Invited Speakers (Sudipta Basu and Steven Balsam) at the 2011 AAA Mid-Atlantic region Doctoral Consortium, April 2011.
- Faculty Member, 2011 AAA Doctoral Consortium, June 2011.
- Faculty Member, 2011 AAA New Faculty Consortium, February 2011.
- Program Committee, Academy of Accounting Historians and Accounting Hall of Fame Conference, September 2010
- Program Advisory Committee (History Section Liaison), 2010 AAA Annual Meeting, August 2010
- Scientific Committee, CAAA Annual Meeting, June 2011
- Steve Balsam served as the President of the AAA for the Mid-Atlantic Region for 2010-2011.
- Rajiv Banker co-organized the 8th Conference in Data Envelopment Analysis in Thessoloniki, Greece and serves as president of the International Data Envelopment Analysis Society.

Presentations:

- American Accounting Association Annual Meeting, San Francisco, CA, August 2010 (seven)
- AAA Management Accounting Section (MAS) Mid-Year Meeting, Atlanta, GA, January 2011
- AAA International Accounting Section Mid-Year Meeting, Tampa, FL, January 2011
- Canadian Academic Accounting Association (CAAA) Annual Meeting, May 2011
- European Accounting Association Annual Congress, Rome, Italy, April 2011
- European Finance Association (EFA) Annual Meeting, Frankfurt, Germany, August 2010
- Financial Management Association (FMA) Annual Meeting, New York, NY, October 2010
- IAAER Conference, June 2011, London

- Robinson College of Business, Georgia State University, Atlanta, GA, September 2010
- Seoul National University, Seoul, South Korea, July 2010
- Strategic Management Society (SMS) Annual Meeting, Rome, Italy, September 2010
- University of New South Wales, Sydney, Australia, July 2010
- Wharton School, University of Pennsylvania, Philadelphia, PA September 2010
- 2010 Meetings of Canadian Law and Economics
- 2011 Deloitte Foundation Trueblood Seminar
- City University of Hong Kong, June 2011
- Nanjing University, June 2011
- Hong Kong University of Science & Technology, May 2011
- European Accounting Association Annual Meeting, May 2011
- University of Washington—Bothell, May 2011
- Temple University, Brown Bag seminar, December 2010
- University of Memphis, October 2010
- Institute of Chartered Accountants of England and Wales, September 2010
- Pennsylvania State University, September 2010
- University of Alberta, September 2010
- Chinese Accounting Professors Association of North America (CAPANA) Annual Meeting, July 2010

Teaching:

- In response to the change in legislation regarding requirements to become a licensed CPA in Pennsylvania, the department developed and launched the admissions process for the Master of Accountancy (MAcc) program, commencing in Fall 2011. The program's first class has 22 students enrolled and had 96 total applicants. Sheri Risler was named the Director of the program.
- A.J. Kreimer was awarded the Fox Crystal Teaching Award for Excellence in the Classroom and the Fox "Innovative Teaching Award" (Blue Mouse); he was also selected as a "Tech Fellow" in the Fox Tech Academy. Christian Wurst was the winner of the Blue Mouse Award for teaching with technology, and was named a Dean's Teaching fellow for the 5th time. David Ryan received a Blue Mouse Award from the CIT for adapting his tax course into online delivery, an Outstanding Service Award from the Fox Honors Program, and is an Honors Faculty Fellow. Jayanthi Krishnan received the Crystal Teaching award in October 2010. Sheri Risler was nominated for the Temple Academic Advising Award for her efforts in advising students regarding accounting curriculum, job search and CPA requirements, and legislative changes.
- Marco J. Malandra was awarded the Beta Alpha Psi Teacher of the Year, presented by one of his Diamond Peer Teaching Assistants Baiba Berze, at the Annual Induction Banquet, May 3, 2011; he was also selected as Fox International MBA Faculty of the Year for 2010-2011.
- The department added a new requirement for the PhD students—SAS certification of programming competence.

The Stanley Merves Seminar Series hosted 18 outside presenters including three Editors or Associate Editors of the American Accounting Association's major journals, Robert Knechel, Ron Dye, and Robert Libby.

Ph.D. Student Activities:

- Temple Alumnus Stanley Merves donated \$50,000 for the second year in a row. The funds provide a big boost to our ability to recruit top-quality Ph.D. students.
- Six Ph.D. students (Erica Harris, Fang-Chun Liu, Ki Kyung Song, Paige Gee, Tom Hsu, and Shaopeng Li) presented at the AAA national conference and/or at the AAA Region/Mid Year section conferences.
- Five Ph.D. students (Erica Harris, Fang-Chun Liu, Ki Kyung Song, Paige Gee, and Shaopeng Li) served as discussants at AAA national and AAA Mid-Atlantic region meetings.
- Ph.D. students Hakjoon Song, Fang-Chun Liu, Ki Kyung Song, Paige Gee, Tom Hsu, Shaopeng Li, Keval Amin, Ceci Feng, Daqun Zhang, Byunghoon Jin, and Yosef Lugashi attended AAA doctoral consortia.

- Two students were award recipients: Paige Gee (KPMG and AICPA fellowships) and Erica Harris (AAA-GNP Dissertation Grant).
- Fang-Chun Liu published coauthored articles in *International Journal of Operations and Production Management* and the *Proceedings of International Conference on Information Systems*.
- Hakjooon Song's coauthored paper was accepted in *Auditing: A Journal of Practice and Theory*.
- Erica Harris accepted a faculty position at Rutgers University (Camden).
- Jagan Krishnan represented Temple's Accounting Ph.D. program at the KPMG Ph.D. Project and DocNet recruiting events.
- The Ph.D. program was invited to participate in the AICPA's Accounting Doctoral Scholars program. The ADS program was formed in 2008 to provide funding to help accountants with recent public accounting experience in auditing and tax to earn doctorates. Tom Adams is our newly admitted ADS Program scholar. Prior to joining Temple, Tom was a financial analyst at Teleflex (Limerick, 2009-2011) and a senior audit associate at KPMG (Philadelphia, 2005-2009).
- Three additional students were admitted to begin Ph.D. studies in Fall 2011: Li Liang, So Yean Kwack, and Han-Up Park. Li Liang is a recipient of a University Presidential Fellowship.
- Nine Ph.D. students (Keval Amin, Ceci Feng, Kartik Ganju, Paige Gee, So Yean Kwack, Li Liang, Yosef Lughashi, Daqun Zhang, and Byunghoon Jin) passed the SAS-Level 1 exam.

Outreach and Service Activities:

- The department continues semi-annual publication of *Footnotes from Fox*—our electronic newsletter emailed to over 5,000 accounting alumni, supporters, recruiters and stakeholders. The newsletter focuses on the activities of the Department of Accounting faculty and students. The third edition of the newsletter (<http://foxschoolofbusiness.newsweaver.co.uk/1i3k5ujqdyf1hkmsl4co2?email=true>) was sent in Fall 2010. The fourth edition (<http://foxschoolofbusiness.newsweaver.co.uk/accounting/1ryd8caxysi>) was released in Spring 2011. The Fall 2011 edition will be available November 2011.
- The PICPA Passport to Opportunity Program—hosted by Sheri Risler in the Department of Accounting—for area high school students was held in the Temple University Student Activity Center on October 21, 2010. Three hundred high school students from the Philadelphia area learned about career opportunities in accounting. The department will host the event again in October 2011.
- Beta Alpha Psi, led by its President and graduating senior Andrew Mulligan, contributed \$1,000 to United Way in October 2010, and, with Faculty Advisors Marco Malandra and Steven Balsam, was awarded Distinguished Chapter Status for its activities and 40 new Members by the National Office in June 2011.
- TU Ascend, the student chapter of Pan-Asian leaders in accounting and finance, volunteered to participate in Fairmount Park/Philadelphia Zoo maintenance project, Temple community clean-up, fundraising for AIDS, Breast Cancer Awareness, Relay for Life, and Japan Earthquake relief. The NABA/Tutoring Center food drive, headed by C. Wurst, collected over 26,000 cans of food for PhilaAbundance.
- Temple now has a student chapter of IMA, the Institute of Management Accountants, under the guidance of Christian Wurst. Already, we are the biggest chapter in the area.
- VITA (Volunteers in Tax Assistance) students in Ambler, guided by Steve Balsam, moved into its fourth year. The group served over 270 clients, who claimed more than \$300,000 in refunds. VITA raised \$5,525 from 17 sponsors including accounting, financial advisory and CPA review firms, three of which donated scholarships awarded at the annual volunteer recognition banquet.
- Judith Flaxman was interviewed by the Small Business Online Community, a Bank of America forum, for a newsletter article "Time's Almost Up! Four Good Reasons for a Tax-Filing Extension" in March, 2011.
- Eric Press served as a session leader and participated in the PricewaterhouseCoopers eXPLORE program, January, 2011. During spring 2011, Sheri Risler served as the faculty advisor for the PricewaterhouseCoopers xTax Program, and as a judge for the Target Case Competition in April 2011.
- Accounting department faculty Judith Flaxman and Eric Press participated as judges in the Be Your Own Boss Bowl in April, 2011.
- A.J. Kreimer was selected to serve on the University-wide Intensive Writing Course Committee, and elected to serve as Secretary of CAFSBM. He was selected to the advisory committee to the Franklin Institute. David

Ryan chaired the faculty senate Sabbatical Committee. Ralph Greenberg serves on the University Grievance Committee.

- Sheri Risler serves on the PICPA Professional Ethics Committee and is a member of the PICPA Committee for Colleges and Universities comprised of CPA's and educators from the Greater Philadelphia area. At Fox, she serves as the Accounting Circle Committee Chair, Accounting Week Committee Chair, Footnotes from Fox Committee Chair in the Accounting department.
- Steve Balsam serves as a member of the Faculty Senate Budget Review Committee, School Merit & Promotion and Tenure Committees, Departmental Doctoral Committee, and Recruiting Committee.
- In response to the changing legislation for CPA license requirements in Pennsylvania, Sheri Risler, MAcc Director, held approximately 10 information sessions with 300 students in attendance.
- A daylong IRS program called the "Fox Project" was held for 24 selected accounting majors in October 2010. It involved a simulation of an Internal Revenue Service investigation and prosecution led by 19 local IRS special agents. The students acted as IRS Criminal Investigation special agents pursuing a terrorism financing case. The "Fox Project" was a mix of law enforcement and accounting that gives students the chance to learn about a career they may not have originally considered. The program also resulted in visibility of the Fox School on local news. The event was organized by Sheri Risler and CSPD.
- Rajiv Banker participated in the Institute for Global Management Studies (IGMS) Faculty Council, and is planning a new Center for Accounting, Information and Performance Management..
- Our undergraduate case-competition team won second place at the NABA/KPMG National Case Competition in Orlando, Florida, in June 2011. KPMG sponsored the team's trip. We are the only team to finish in first or second place for four consecutive years.

Grants:

- "Effects of FIN 48 on the reporting and transfer pricing behaviors of transnational corporation managers," Sponsored by Institute of Management Accountants (IMA), \$15,200; received by Mary Anne Gaffney (Co-Principal) and Susan Borkowski (Co-Principal), June 2011.
- "The Sources and Consequences of Product Innovations in the U.S. Economy," NSF, \$135,000, awarded to Jose Plehn-Dujowich.
- The Accounting Circle continues to be the Department's strongest link to the accounting business community. Its supportive members—accounting firm, corporate, and community leaders, and alumni—believe in the accounting profession and education. Through June 30, 2011, there were 15 members of the Accounting Circle, who contributed approximately \$36,000 to support the activities of the department.

Arrivals and Departures:

- Professor Judith Flaxman joined the faculty as a full-time Assistant Professor (Teaching).
- Professor Roland Lipka retired from the faculty after teaching at Temple 27 years.

Other Items:

- The Department held its second Meet 'n Greet, in September 2010. Over 150 students, faculty, and guests mingled in the Alter Hall Undergraduate Commons Lounge for snacks, schmoozing, and camaraderie.
- We sent a team to the Rutgers "Accounting Jeopardy Competition" and took first place. Team members were NABA's Brittany Chittams and James Dillion—C. Wurst and A.J. Kreimer were the mentors/coaches.
- The department began a recruiting initiative in Spring 2011 to attract new majors from the top students in ACCT 2101. Approximately 50 A and A- students were invited to a lunch and information session after receiving high grades on midterm exams.
- Rajiv Banker is advising the Brazilian government on incentive regulation in the electricity industry, and is a member of the Scientific Committee for the Performance Management Workshop in Lima, Peru.
- Sheri Risler was named SmartCPA by *SmartCEO* magazine in April 2011. The list identifies the Philadelphia region's top accountants.