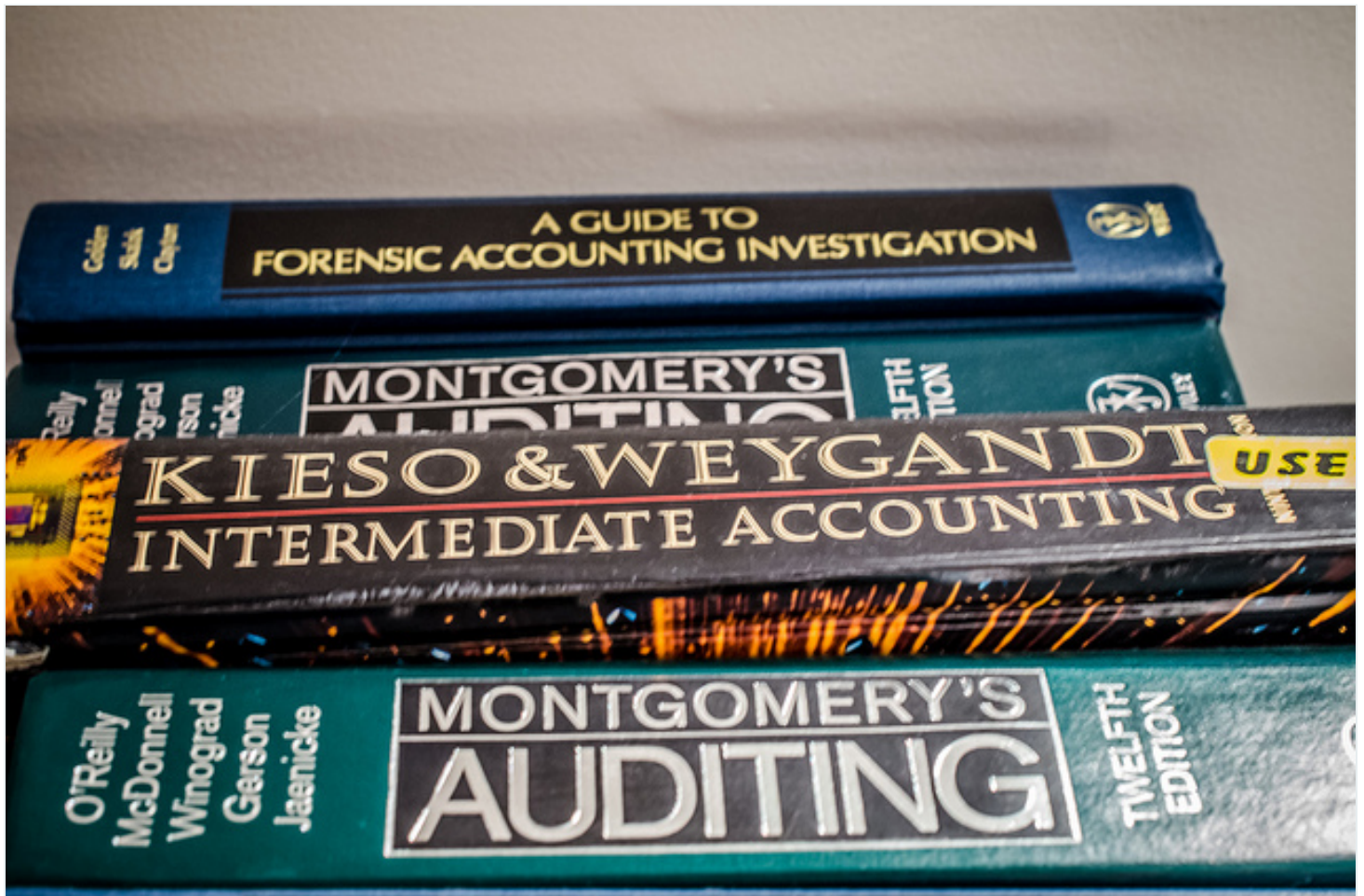


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Literature Award, presented at the American Accounting Association Annual Meeting. The AICPA-sponsored honor was presented to a team of highly-regarded accounting academic ...

Aug. 10, 2016



The AICPA has announced the winners of the Notable Contributions to Accounting Literature Award, presented at the American Accounting Association Annual Meeting. The AICPA-sponsored honor was presented to a team of highly-regarded accounting academic leaders for their article, “Earnings quality: Evidence from the Field,” which appeared in the *Journal of Accounting and Economics* in 2013.

The winners were: Dr. Ilia Dichev, Goizueta Chair and Professor of Accounting at the

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The honor was presented to the professors by George W. Krull, Retired Partner – Grant Thornton and past chair of the AICPA Foundation.

“The winning article of this year’s Notable Contribution to Accounting Literature showcases the impact of original accounting research,” said Steve Matzke, director, faculty & university initiatives at the AICPA. “By utilizing real-world information, these academics collaborated on a project that will benefit, enhance and advance the efforts of those in our profession.”

The article findings were based on survey results of 169 CFOs of public companies, as well as in-depth interviews of 12 CFOS and standard setters. The article demonstrated that for companies, high-quality earnings are sustainable and repeatable, that 50 percent of earnings quality is driven by non-discretionary factors such as industry and macro-economic conditions, and that lack of correspondence between earnings and cash flows provide helpful red flags to companies.

Nominations for the award were required to have been published from 2011-2015 and were judged by the uniqueness and potential magnitude of their contribution to accounting education, practice and/or future accounting research, breadth of potential interest, originality and innovative content, clarity and organization of exposition, and soundness and appropriateness of methodology.

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