Inside AIM February 2013

Department of Accounting and Information Management

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Department Highlights

The department is proud to announce the success of our students in passing the CPA exam on their first attempt. The National Association of State Boards of Accountancy (NASBA) released the 2012 CPA examination passage rates for all universities across the United States, noting that the University of Tennessee, Knoxville's first-time candidates earned the 16th highest passage rate (top 6%) among students attending large universities (“large” defined as a university with 60 or more candidates taking the exam during the year). UT’s students landed in the top 5% of all universities, earning the 37th highest passage rate.

To improve the consistency of accounting GPA calculations, the faculty approved a new policy for students to use in calculating their accounting grade point average.

Under the new policy, undergraduate students will be evaluated based on eight accounting courses. In addition, the Master of Accountancy (MAcc) Admission Committee will use the same eight courses to evaluate candidates for admission to the MAcc program.

Faculty, Students, and Staff Honored at AIM's Banquet

The University of Tennessee’s Department of Accounting & Information Management is proud to announce the honor of its faculty, students, and staff members at the recent AIM’s Banquet. This annual event recognizes the contributions and achievements of individuals within the college.

Message from the Department Head

On March 1, 2013, Steve Mangum begins his tenure as dean of the College of Business Administration, but he already has been meeting with faculty, the dean’s Executive Committee, and the college’s Advisory Council to the Deans to better understand the dynamics of our college and to get to know our faculty and staff.

I have spoken with Dean Mangum about the department, accounting profession, and his vision, and I am very enthusiastic about the possibilities under Steve’s leadership. We are excited about working with him to improve the department in the
Department of Accounting & Information Management (AIM) hosted its annual Honors Banquet in recognition of accounting program donors, students, faculty, and staff. Dr. Bruce Behn, Ergen Professor, CBER Faculty Fellow, and AIM department head, kicked off the evening by recognizing donors, scholarship recipients, and UT's Beta Alpha Psi (BAP) chapter.

Justin Boyter, Beta Alpha Psi (BAP) Alpha Lambda Chapter president, presented the 2012 Guy Lachine Award to Hannah Mroz, Master of Accountancy student. The Guy Lachine Award is presented to an undergraduate or graduate student who has exhibited strong leadership within the department and on campus.

Dr. James Chyz Lands Publications in Top Accounting Journals

Since joining the faculty as an assistant professor in Fall 2010, Dr. James Chyz has been diligently researching tax-related issues. His publication, “Do Tax Sensitive Investors Liquidate Appreciated Shares with a Capital Gains Tax Rate Reduction,” co-authored with Oliver Zhen Li, appeared in the September 2012 National Tax Journal. His most recent work with Li, Winnie Siu Ching Leung, and Oliver Meng Rui, “Labor Unions and Tax Aggressiveness,” was accepted for publication in the premier accounting journal, Journal of Financial Economics.

Dr. Bruce Behn Completes Tenure as Chair of the Pathways Commission

Dr. Bruce Behn completed his tenure as chair of The Pathways Commission, a joint undertaking of the American Accounting Association (AAA) and the American Institute of Certified Public Accountants (AICPA) to study and recommend improvements in accounting education.

In 2010, the U.S. Treasury Advisory Committee on the Auditing Profession asked the AAA and AICPA to form the commission as a consortium of professionals and academics. After two years of leading the commission, Dr. Behn and his fellow commissioners released
their final report on the future of higher accounting education. The report emphasized that the profession needs to bring together practitioners and academics to resolve issues.

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