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Inside AIM February 2013

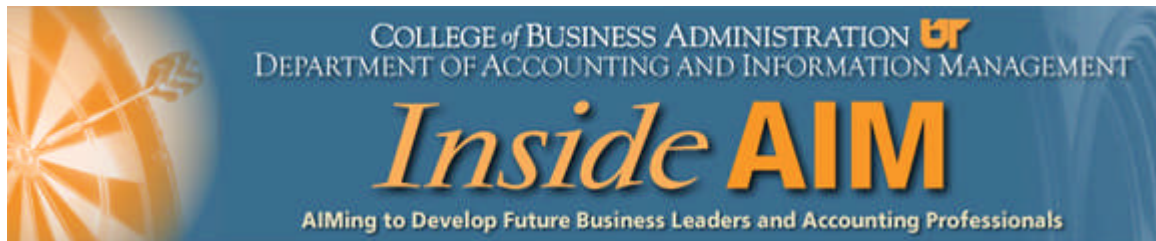
Department of Accounting and Information Management

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February 2013

Department Highlights

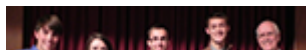
The department is proud to announce the success of our students in passing the CPA exam on their first attempt. The National Association of State Boards of Accountancy (NASBA) released the 2012 CPA examination passage rates for all universities across the United States, noting that the University of 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.

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



The University of Tennessee's
Department of Accounting & Information

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, Ergan 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.

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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*.



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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

improve the department in the short term, as well as in the intermediate and long term.

As part of this transition, Jan Williams, who also is a faculty member in our department, is retiring at the end of February as dean of UT's College of Business Administration. Our faculty recently voted to award him emeritus status in the department upon his retirement.

Jan has served the University of Tennessee since 1977. During this time, he has published many journal articles and books; taught numerous undergraduate and graduate students; was chair of our department; and was an associate dean, acting dean, and dean of the College of Business Administration. He has held significant leadership roles in various national organizations, including president of the American Accounting Association (AAA) and board chair of the Association to Advance Collegiate Schools of Business (AACSB). We congratulate Jan and are grateful for all he has done for this university, the college, our department, and the accounting profession.

We thank all of you for your continued support of the department and look forward to seeing you on Accounting Day (Saturday, October 5, for the Georgia game) and at other upcoming events. My cell number is 865-566-1258, and my email address is bbehn@utk.edu. Please feel free to contact me at anytime.

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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Big Orange. Big Ideas.

