

## AICPA announces winners of 'Accounting Literature Award' at AAA Annual Meeting

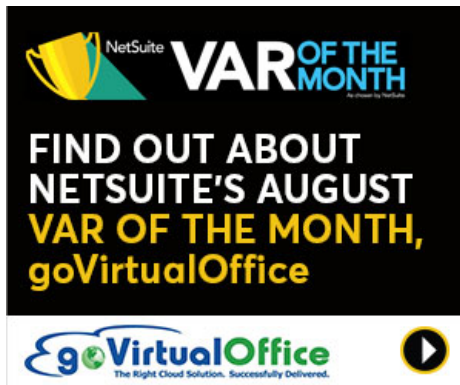
BY SEAN MCCABE AUGUST 12, 2016

The AICPA announced on Tuesday the winners of the **Notable Contributions to Accounting Literature Award**, presented at the **American Accounting Association Annual Meeting** in Manhattan. Top honors went to the article "**Earnings Quality: Evidence from the Field**," which appeared in the *Journal of Accounting and Economics* in 2013.

The honored authors of the article were:

- Dr. Ilija Dichev, Goizueta Chair and Professor of Accounting at the Goizueta Business School at Emory University
- Dr. John Graham, D. Richard Mead Jr. Family Professor of Finance and faculty co-director at the Duke Center for Finance at the Fuqua School of Business at Duke University
- Dr. Campbell Harvey, J. Paul Sticht Professor of International Business at the Fuqua School of Business at Duke University
- Dr. Shivaram Rajgopal, Roy Bernard Kester and T.W. Byrnes Professor of Accounting and Auditing at the Columbia Business School at Columbia University.

The four professors shared an award prize of \$2,500. The honor was presented by George Krull, retired partner at 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," stated 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 winning article showed that 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 must have been published from 2011-2015 and were judged based on the uniqueness and magnitude of the article to accounting education, practice and/or accounting research.

For more on the award, head to the AAA's [site here](#).

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