

UDI HOITASH - CURRICULUM VITAE

Basic Information

Udi Hoitash, Ph.D.

Lilian L. and Harry A. Cowan Research Professor

Northeastern University

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SSRN page: http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=514198

Google Scholar page: <https://scholar.google.com/citations?user=v9erex8AAAAJ&hl=en>

Education and Experience

2008 Ph.D., Rutgers University

2004 M.B.A. (With Honors), Tel-Aviv University
Major: Management Information Systems & Finance

2002 B.A., (with Honors, Deans List), Tel Aviv-Jaffa College
Major: Computer Science

Academic Experience

Lilian L. and Harry A. Cowan Research Professor, 2018-present

Associate Professor of Accounting with tenure, D'Amore-McKim School of Business, Northeastern University, 2014-2018

Assistant Professor of Accounting, D'Amore-McKim School of Business, Northeastern University, 2008-2014

Non- Academic Experience

Software developer, REALTIMEIMAGE - Tel-Aviv, Israel, 2001-2004

Internet Service Manager MICRODAN COMPUTERS - Haifa, Israel 1993-1995

Awards and Honors

DMSB Ronald Copeland Best Paper Award - 2018

Northeastern University – Lilian L. and Harry A. Cowan Research Professor, 2018-present

Northeastern University – Gary Gregg Research Fellow, 2016-2018

Northeastern University - Walsh Research Professorships, 2016-2018

Northeastern University - Joseph G. Riesman Research Professorships, 2013-2014

Northeastern University - Denise and Robert DiCenso Research Fellow, 2011-2016

DMSB Ronald Copeland Best Paper Award - 2015

Highly Commended award from the Emerald Literati Network for the paper entitled, "The role of audit committees in managing relationships with external auditors after SOX: evidence from the US", *Managerial Auditing Journal*, 2009.

INQUIRES program research grant, 2007
Rutgers Business School PhD Program Summer Research Scholarship Competition, 2007
Tel Aviv-Jaffa College Dean's List scholarships, 2001, 2002

Scholarship and Research

Publications in Academically Referred Journals (Google Scholar Citations 4,000+)

- Burke, J., R. Hoitash, U. Hoitash, and S. Xiao. 2022 The Disclosure and Consequences of U.S. Critical Audit Matters. Forthcoming, *The Accounting Review*
- Hoitash, R. and U. Hoitash. 2022. A Measure of Firm Complexity: Data and Code Forthcoming, *Journal of Information Systems*.
- Hoitash, U. and A. Mkrtchyan. 2022. Internal governance and outside directors' connections to non-director executives. *Journal of Accounting and Economics* 73(1)
- Gal-Or, R., R. Hoitash, U. Hoitash. 2021 Auditor expertise in mergers and acquisitions. *Auditing: A Journal of Practice and Theory*. Conditionally accepted
- Hoitash, R., U. Hoitash, and A. Yezegel. 2021. Can sell-side analysts' experience, expertise and qualifications help mitigate the adverse effects of accounting reporting complexity? *Review of Quantitative Finance and Accounting*. 57: 859–897.
- Burke, J., R. Hoitash, U. Hoitash, and S. Xiao. 2021. The costs and benefits of retirement policies at U.S. audit firms, *Journal of Accounting and Public Policy*. 40 (4):1-21.
- Hoitash, R., U. Hoitash, and L. Morris. 2021. eXtensible Business Reporting Language: A review and directions for future research. *Auditing: A Journal of Practice and Theory*. 40 (2): 107–132.
- Burke, J. J., R. Hoitash, and U. Hoitash. 2020. The use and characteristics of foreign component auditors in U.S. multinational audits: Insights from Form AP disclosures. *Contemporary Accounting Research* 37(4): 2398-2437.
- Ahn, Jaehan., R. Hoitash, U. Hoitash. 2020. Auditor Task-Specific Expertise: The Case of Fair Value Accounting *The Accounting Review* Vol 95(3):1-32
- Burke, J., R. Hoitash, U. Hoitash. 2019. Auditor Response to Negative Media Coverage of Client Environmental, Social, and Governance Practices. *Accounting Horizon* Vol. 33(3) pp. 1-23
- Burke, J., R. Hoitash, and U. Hoitash. 2019. The heterogeneity of board-level sustainability committees and corporate social performance. *Journal of Business Ethics*. 154 (4): 1161-1186.

- Burke, J., R. Hoitash, U. Hoitash. 2018. Audit Partner Identification: Early Evidence from U.S. Form AP Filings *Auditing: A Journal of Practice and Theory*, Vol. 38(3) pp. 71-94.
- Hoitash, R. and U. Hoitash. 2018. Measuring Accounting Reporting Complexity with XBRL *The Accounting Review*, Vol 93(1) pp. 259-287.
- Hoitash, U. and A. Mkrtychyan. 2018. Recruiting the CEO from the Board: Determinants and Consequences *Journal of Financial and Quantitative Analysis*, Vol 53(3) pp. 1261-1295
- Faleye, O., R. Hoitash, U. Hoitash. 2018. Industry Expertise on Corporate Boards. *Review of Quantitative Finance and Accounting* Vol 50 pp. 441-479
- Gal-Or, R., R. Hoitash, U. Hoitash. 2018. Shareholder Elections of Audit Committee Members *Auditing: A Journal of Practice and Theory* Vol 37(4) pp. 143-167
- Hoitash, R., U. Hoitash. and A. Kurt. 2016. Do Accountants Make Better Chief Financial Officers? *Journal of Accounting and Economics*, 61(2-3): 414-432.
- Gal-Or, R., R. Hoitash, U. Hoitash. 2016. The Efficacy of Shareholder Voting in Staggered and Non-Staggered Boards: The Case of Audit Committee Elections. *Auditing: A Journal of Practice & Theory*, 35(2): 73-95.
- Cohen, J., U. Hoitash, G. Krishnamoorthy, A. Wright. 2014. Audit committee industry expertise and financial reporting quality. *The Accounting Review* Vol 89(1) pp. 243-273.
- Bedard, J., R. Hoitash, U. Hoitash. 2014 Chief financial officers as inside directors. *Contemporary Accounting Research* 31 (3): 787-817.
- Faleye, O., R. Hoitash, U. Hoitash. 2013. The trouble with too much board oversight. *Sloan Management Review*, 54 (3), 52-56.
- Hoitash R., U. Hoitash, K. Johnstone. 2012. Internal control material weaknesses and CFO compensation. *Contemporary Accounting Research* Vol. 29(3), pp. 768- 803.
- Bedard, J., R. Hoitash, U. Hoitash, K. Westermann. 2012. Material weakness remediation and earnings quality: A detailed examination by type of control deficiency. *Auditing: A Journal of Practice and Theory* Vol. 31(1), pp. 57-78.
- Hoitash, U. 2011. Should independent board members with social ties to management disqualify themselves from serving on the board? *Journal of Business Ethics*, Vol. 3(March), pp 399-423.
- Faleye, O., R. Hoitash, U. Hoitash. 2011. The Costs of intense board monitoring *Journal of Financial Economics* Vol. 101(1), pp. 160-181.
- Hoitash, U., R. Hoitash. 2009. Conflicting objectives within the board: evidence from overlapping audit and compensation committee members. *Group Decision and Negotiation* Vol. 18(1), pp. 57-73
- Hoitash U., R. Hoitash, J. Bedard. 2009. Regulatory intent and political reality: evidence on corporate governance and internal controls in the post-SOX world. *The Accounting Review* Vol. 84(3), pp. 811-838.

Bedard, J., R. Hoitash, U. Hoitash. 2009. Evidence from the U.S. on the effect of auditor Involvement in assessing internal control over financial reporting. *International Journal of Auditing* Vol. 13(2), pp.105-126.

Hoitash, R., U. Hoitash. 2009. The increased role of audit committees in managing relationships with external auditors: evidence from the US. *Managerial Auditing* Vol. 24(4), pp.368-397.

Hoitash R., U. Hoitash, J. Bedard. 2008 Internal controls quality and audit pricing under the sarbanes-oxley act *Auditing: A Journal of Practice and Theory* Vol. 27, pp. 105-126.

Bedard, J., U. Hoitash, R. Hoitash. 2008. Audit pricing and internal control disclosures among non-accelerated filers. *Research in Accounting Regulation* Vol. 20, pp. 103-126.

Refereed Proceedings and Practitioner Journals

Burke, J., R. Hoitash, and U. Hoitash. 2019. The importance of audit partners' background. *The CPA Journal* 89 (2), 13-14.

Bedard, J., L. E. Graham, R. Hoitash, U. Hoitash. 2007. Sarbanes-Oxley section 404 and internal controls. Where are accelerated filers now? *CPA Journal* (October)

Bedard, J., R. Hoitash, U. Hoitash. 2007. SOX 302 internal controls disclosures and audit fees: The case of non-accelerated filers. In the Proceedings of the 2006 Deloitte & Touche Auditing Symposium (University of Kansas).

Working Papers

“A Measure of Financial Statement Benchmarking” (with Rani Hoitash, Ahmet Kurt and Rodrigo Verdi) Under third-round review at: *The Accounting Review*

“Do Firms Improve IAF Competency after Material Weakness Disclosure?” (with Rani Hoitash and Melissa Reville) Under third-round review at: *Auditing a Journal of Practice and Theory*

“It’s Not Done Until It’s Done: Late Filings During COVID-19” (with Landi Morris and Rani Hoitash), Under second-round review at: *Auditing a Journal of Practice and Theory*

“Financial Constraints, Auditing, and External Financing” (with Mary Becker, Rani Hoitash and Ahmet Kurt) Under third-round review at: *European Accounting Review*

“The Impact of Accounting Standard Adoption Complexity on Financial Reporting Quality and Market Outcomes: Evidence from ASC 606” (with Jaehan Ahn and Roy Schmardebeck)

“Are Words Beneficial to the Consumption of Numbers in Financial Reports?” (with Jaehan Ahn and Rani Hoitash)

“An Investigation of Quarterly Footnote Disclosures as a Leading Indicator of Annual Audit Quality” (With Rani Hoitash, Landi Morris and Ari Yezege).

“Will the 'Holding Foreign Companies Accountable Act' Improve the Audit Quality of Chinese Issuers? A U.S. Audit Market Perspective” (With Rani Hoitash and Eric Krause).

“Audit Risk and the Benefits of Employing Specialist Auditors: The Case of Government Contractors.” (with Ahmet Kurt and Rani Hoitash), preparing for submission.

“Advisory Directors” (with Olubunmi Faleye and Rani Hoitash)

Media Coverage

Accounting Today, June 23, 2022. “Clients benefit when auditors specialize in complex accounts and transactions”

Wall Street Journal, Jan 20, 2022. “China-Based Auditors Pose Risks for U.S. Companies, Study Shows.”

Accounting Today, April 15, 2021. “Older auditors are being forced out at firms despite pulling in bigger fees.”

Accounting Today, Jan 05, 2020. “Foreign auditor use increasing among U.S. companies”

CPA Journal, Feb, 2019 “The Importance of Audit Partners' Background”.

Goingconcern, Jul 26, 2017. “The Number of Female Audit Partners Is Terrible.”

AccountingWeb, Jul 24, 2017. “Women Audit Partners Are Few and Far Between, Study Finds.”

Inside Public accounting, Jul 17, 2017. “Research: Women Underrepresented in Top Accounting Jobs.”

Economia, Jul 14, 2017. “Less than a fifth of US audit partners are women.”

Accounting Today, Jul 13, 2017. “Comparatively few women hold top audit firm jobs.”

Calcbench Blog, May 15, 2017. “A Metric for Reporting Complexity?”

XBRL International Newsletter, May 12, 2017. “The Very Definition of Financial Complexity?”

Accounting Today, May 10, 2017. “Professors propose new measure of accounting complexity”

Harvard University forum on Corporate Governance and Financial Regulation, Mar 9, 2017. “The Heterogeneity of Board-Level Sustainability Committees and Corporate Social Performance”

AccountingWeb, June 24, 2016. “Staggered Boards Impede Improvements to Audit Committees”

CFO.com, June 21, 2016. “The Optimal CFO? Depends on Industry Growth Rate”

Accounting Today June 10, 2016 “Staggered Board Elections Hurt Audit Committees”.

CFO.com, June 8, 2016 “Staggered Boards Affect Audit Committee Quality”.

Strategic Finance, June 1, 2016. “Are Accountants the Best CFOs?”

Bloomberg Radio, June 1, 2016. “Complicated Job of CFO,”

Yahoo! News, May 12, 2016. “New Research Explores Whether Accountants Make Better CFOs,”

WSJ CFO magazine blog Apr 2016 “CFOs with CPAs Skimp in Growth Industries”

Harvard University forum on Corporate Governance and Financial Regulation, Dec 2, 2014. “The Efficacy of Shareholder Voting in Staggered and Non-Staggered Boards.”

XBRL International, September 12, 2014. “Measuring Accounting Complexity With XBRL.”

ComplianceWeek.com, Aug 15, 2014 “As Complexity Rises, Quality Slides, XBRL- Based Study Says”

Financial Executives (FEI), August 13, 2014 ”Measuring Accounting Disclosure Complexity with XBRL”

Fierce CFO, March, 2014, “Accounting backgrounds make CFOs risk-averse”

Financial Executives (FEI), March, 2014, “Do Good Accountants Make Bad CFOs?”

Harvard University forum on Corporate Governance and Financial Regulation, Dec 5, 2013. “The Effect of Audit Committee Expertise on Monitoring Financial Reporting.”

Harvard University forum on Corporate Governance and Financial Regulation, May 17, 2013. “Audit committee election.”

Harvard University forum on Corporate Governance and Financial Regulation, Oct 11, 2012. “Industry expertise on corporate boards”

Harvard University forum on Corporate Governance and Financial Regulation, Dec 6, 2010. “The cost of intense board monitoring”

CIO.com magazine, Aug 2011. "Should CFOs get on-board?"

NACD newsletter, Aug 2011." Should more CFOs serve as directors"

CFOZone.com, May 11 2010. ” Do CFOs add or subtract value as board members?”

BizEd magazine, Jan, 2011. “Board oversight comes at a cost”

ComplianceWeek.com, Nov 15, 2010. “The price of strong board oversight”

ComplianceWeek.com, Nov 15, 2010 “The Price of Strong Board Oversight”

CFO.com, May 6, 2010. “Should CFO serve on their own boards?”

CFO.com, October 30, 2007. “Material weakness: A pain in the bonus”

CFO magazine, February 1 2008. “What's in your wallet?”

BizEd magazine, March/April 2008. “CFOs pay up”

Mutual Funds Directors Forum, Dec. 28, 2010. “The cost of intense monitoring by boards”

Refereed Conference and Invited Presentations

A discussion of three form-AP- studies – PCAOB – 2021

“The Impact of Accounting Standard Adoption Complexity on Financial Reporting Quality and Market Outcomes: Evidence from ASC 606” George Mason University. 2021. (with Jaehan Ahn and Roy Schmardebeck)

“The Impact of Accounting Standard Adoption Complexity on Financial Reporting Quality and Market Outcomes: Evidence from ASC 606” University of Connecticut. 2021. (with Jaehan Ahn and Roy Schmardebeck)

“An Investigation of U.S. Critical Audit Matter Disclosures” University of New South Wales 2020. (with Jenna Burke, Rani Hoitash and Summer Xiao)

“Financial Constraints, Audit Fees and External Financing” 2020 Auditing Midyear meeting (with Ahmet Kurt and Rani Hoitash)

The Use and Characteristics of Component Auditors: Implications from U.S. Form AP Filings. 2020 Journal of Contemporary Accounting and Economics Symposium (with Jenna Burke and Rani Hoitash)

“The use and characteristics of component auditors: Implications from U.S. Form AP filings.” Boston University. 2019. (With Jenna Burke and Rani Hoitash).

“The use and characteristics of component auditors: Implications from U.S. Form AP filings.” Umass Boston. 2019. (With Jenna Burke and Rani Hoitash).

“The use and characteristics of component auditors: Implications from U.S. Form AP filings.” Northeastern University. 2018. (With Jenna Burke and Rani Hoitash).

“Accounting Complexity and Analyst performance” NZFM, Queenstown New Zealand, Dec 2018 (With Rani Hoitash and Ari Yezegel).

“Directors’ ties to non-CEO executives and board effectiveness” Northeastern Finance Seminar Oct 2018 (with Anahit Mkrtchyan)

“Directors’ ties to non-CEO executives and board effectiveness” Northeastern Corporate Governance Seminar June 2018 (with Anahit Mkrtchyan)

“The use and characteristics of component auditors: Implications from U.S. Form AP Filings” – Northeastern Accounting Seminar 2018

“Auditor Response to Clients’ Reputational Risk” Auditing mid-year meeting held in Portland, Jan 2018 (with Jenna Burke and Rani Hoitash)

“Accounting Complexity and Analyst performance” HARC – Hawai’i Accounting Research Conference, Jan 2018 (With Rani Hoitash and Ari Yezegel).

“Accounting Complexity and Analyst performance” University of Central Florida 2017 A(With Rani Hoitash and Ari Yezegel).

“CEOs recruited from the firm’s board of directors: Informed Outsiders or Entrenched Insiders?” Laval University 2017 (with Anahit Mkrtchyan)

“Auditor M&A expertise” Auditing mid-year meeting held in Orlando, Jan 2017 (with Ronen Gal-Or and Rani Hoitash)

“CEOs recruited from the firm’s board of directors: Informed Outsiders or Entrenched Insiders?” KU Lauven 2016 (with Anahit Mkrtchyan)

“Advisory Directors” Vietnam International Conference in Finance, Danang, Vietnam. June 2016 (with Olubunmi Faleye and Udi Hoitash).

“Do Accountants Make Better Chief Financial Officers” 4th International Conference on Economics and Finance Research, Kyoto, Japan. April 2015 (with Udi Hoitash and Ahmet Kurt).

“CEOs recruited from the firm’s board of directors: Informed Outsiders or Entrenched Insiders?” University of Tennessee 2015 (with Anahit Mkrtchyan)

“Measuring Accounting Complexity with XBRL” American Accounting Association Annual Meeting, held in Atlanta, GA. August 2014 (with Rani Hoitash).

“Measuring Accounting Complexity with XBRL” Rutgers University 2014 (with R. Hoitash)

“Measuring Accounting Complexity with XBRL” Northeastern University 2014 (with R. Hoitash)

“Measuring Accounting Complexity with XBRL” Bentley University 2014 (with R. Hoitash)

“Do Accountants Make Better Chief Financial Officers” Vietnam International Conference in Finance, Hanoi, Vietnam. June 2014 (with Rani Hoitash and Ahmet Kurt).

“Do Accountants Make Better Chief Financial Officers Auditing Mid-Year Conference, San Antonio, TX. January 2014 (with Rani Hoitash and Ahmet Kurt).

Chief financial officers qualifications” Northeastern University 2013 (with R. Hoitash and A. Kurt)

Chief financial officers qualifications” Bentley University 2013 (with R. Hoitash and A. Kurt)

“Audit committee elections” Auditing Mid-Year Conference, New Orleans, LA. January 2013 (with R. Gal-Or and R. Hoitash).

"Industry expertise on corporate boards" Northeastern University, 2012, (with O. Faleye and R. Hoitash).

"Advisory directors" FMA Asian held in Thailand 2012 (with O. Faleye and R. Hoitash).

"Audit committee industry expertise and financial reporting quality" University of Wisconsin-Madison, 2012. (with J. Cohen, G. Krishnamoorthy and A. Wright).

"Internal control material weaknesses and CFO compensation" Multinational Finance Society held in Rome 2011. (With R. Hoitash and K. Johnstone).

“Does audit committee industry expertise affect the likelihood of financial restatements?” American Accounting Association Annual Meeting held in Denver 2011 (with J. Cohen, G. Krishnamoorthy and A. Wright).

“Remediation of internal control material weaknesses” American Accounting Association auditing section held in San Diego, California January 2010 (with J. Bedard, R. Hoitash and K. Westermann).

“Audit committee industry expertise and financial restatements” American Accounting Association auditing section held in San Diego, California January 2010 (with J. Cohen, G. Krishnamoorthy and A. Wright).

“Audit committee industry expertise and financial restatements” American Accounting Association Annual Meeting, held in San Francisco, August 2010 (with J. Cohen, G. Krishnamoorthy and A. Wright).

Evidence from the U.S. on the effect of auditor involvement in assessing internal control over financial reporting” American Accounting Association Auditing Section held in St. Petersburg, Florida, January 2009 (with J. Bedard and R. Hoitash).

"Killing the goose that lays the golden egg: The costs of overburdened independent directors" European Financial Management Meeting, held in Milan, Italy, June 2009 (with O. Faleye and R. Hoitash).

"Killing the goose that lays the golden egg: The costs of overburdened independent directors" American Accounting Association Annual Meeting, held in NYC, NY, August 2009 (with O. Faleye and R. Hoitash).

“The Effects of internal control quality, CFO characteristics, and board of director strength on CFO annual compensation” American Accounting Association Auditing Section held in Austin, Texas, January 2008 (with K. Johnstone and R. Hoitash).

“The increased role of audit committees in managing relationships with external auditors: evidence from the US” American Accounting Association Annual Meeting, held in Chicago, IL, August 2007 (With R. Hoitash).

“Regulatory intent and political reality: evidence on corporate governance and internal controls in the post-SOX world" American Accounting Association Auditing Section held in South Carolina, Charleston, January 2007 (with J. Bedard and R. Hoitash).

"SOX 302 internal control disclosures and audit fees: The case of non-accelerated filers" Deloitte/KU symposium on auditing problems, held in Lawrence, Kansas, April 2006 (with J. Beard and R. Hoitash).

"Internal controls quality and audit pricing under the Sarbanes-Oxley act" American Accounting Association Annual Meeting, held in Washington, District of Columbia, August 2006 (with J. Bedard and R. Hoitash).

Teaching

Northeastern University

Undergraduate Courses

ACCU2301: Introduction to Managerial Accounting

ACCU2302: Introduction to Managerial Accounting In Global Context

ACCU3403: Accounting Information Systems

Graduate Courses

ACCU6201: Financial Reporting and Managerial Decision making 2

ACC6271: Corporate Governance, Ethics, and Financial Reporting

Rutgers University

Undergraduate Courses

204: Introduction to Managerial Accounting

458: Accounting Information Systems

Institutional and Professional Service

Group Service

Faculty Recruiting Committee chair 2018-present

Workshop Planning Committee – Chair 2016-present

Mentoring Committee 2016-2018

Accounting Research Committee 2012-2016, 2017-present

Faculty Recruiting Committee 2012-2018

BARC/NEBARS Research Seminar Committee Chair 2015-2018

BARC/NEBARS Research Seminar Co-coordinator 2010-2014

Faculty Recruiting Participant 2008 – present

Student advising and Recommendation letters 2008 – present

Undergraduate Advisory Board Research presentation 2012

Faculty-student social event 2008

College and University Service

Tenure and Promotion Committee chair 2019-2021

Sabbatical committee 2016-2017

Tenure and Promotion committee 2015-2016

Faculty advisor to the Israeli Business Club (Tamid) 2014-present

“Phonathon” in 2010 and 2011, contacted top students to assist with admission

Participated at Students Concentration Event

Professional Service

Associate Editor - *Auditing: A Journal of Practice and Theory* (June 2017-June 2023)

Northeast Auditing Section Regional coordinator (June 2016 – July 2017)

Editorial Board- *Contemporary Accounting Research* (2014-2017)

Editorial Board- *Auditing: A Journal of Practice and Theory* (2014-2017)

Ad-Hoc Journal Reviewer

Journal of Accounting and Economics
Contemporary Accounting Research
The Accounting Review
Management Science
Auditing a Journal of Practice and Theory
Accounting Horizon
Journal of Accounting and Public Policy
Journal of Business Ethics
Journal of Emerging Technologies in Accounting
International Journal of Disclosure and Governance
Journal of Business Research

Ad-Hoc Conference Reviewer

Contemporary Accounting Research Conference
American Accounting Association annual conference
Mid-Year Auditing Conference
Northeast Regional Meeting
Financial Management Association
Society for Financial Studies
Lehigh Accounting Conference
Rutgers Continuous Auditing Conference

Dissertation Committee Member

Jenna Burke, Bentley University, 2017
Mathijs Van Peteghem, KU Leuven, 2017

Professional Development

Attended the DMSB Teaching with Cases 1-day Training Seminar (Conducted by Professor James Erskine from Richard Ivey School of Business), April 2011
Attended DMSB Teaching Workshop (Conducted by Professor Tim Rupert), November 2010.

Academic Membership

American Accounting Association
Auditing Section of the AAA