



American
Accounting
Association

Thought Leaders in
Accounting

Teaching, Learning and Curriculum Section

The Accounting Educator

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MESSAGE FROM THE PRESIDENT

Dear TLC Section Members

May 2018

We are coming to the end of another academic year and hopefully you are excited about attending the AAA Annual Meeting and the TLC breakfast in National Harbor, MD (Washington, DC). There will be multiple teaching, learning and curriculum sessions and multiple panels and paper sessions. This year, Bambi Hora and Shaokun (Carol) Yu are serving as the Annual Meeting TLC Program Co-Chairs. We will provide the TLC schedule in the summer newsletter.

As in prior years, we are recognizing the outgoing officers, the incoming officers, and the 2018 award winners/inductees at the Monday morning TLC breakfast. If you haven't already voted, there is still time to vote for the incoming TLC Vice President - Academic. Many thanks to Deloitte, the EY Foundation, and the KPMG Foundation for award sponsorship. Please sign up for the Monday morning TLC breakfast in DC to see the award presentations and to hear from the awardees!

I would like to thank all of the volunteers that help the TLC Section run smoothly. At the Monday morning TLC breakfast in DC a few committee chairs will share their outcomes. There has been great interest by TLC members about the work of the TLC Faculty Development Multiple Choice Test Bank committee chaired by [D. Larry Crumbley](#). Larry will speak for a few minutes.

I want to offer a special thanks to [Carol Yacht](#), who continues to support the TLC section by preparing this newsletter. Carol is a wonderful author, editor, and valuable TLC volunteer. Carol



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is always looking for ideas and articles to include in the newsletter so please share your thoughts and work with her.

In closing, I offer appreciation to all of you that support TLC Section activities through conference attendance, participation in conference sessions and webinars, volunteering for committees, and volunteering your time to review papers, serve as session facilitators, and serve as paper discussants.

Natalie T. Churyk, PhD, CPA
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The Accounting Educator
Articles, Call for Papers, and Announcements

For publication in *The Accounting Educator*, email short articles, cartoons, letters to the editor, call for papers, announcements, or other items of interest to carol@carolyacht.com.

**CALL FOR SHORT PAPERS FOR NEXT ISSUE –
ANY ISSUE CONCERNING ACCOUNTING EDUCATION**

The Accounting Educator accepts submissions on any issue regarding accounting education or curriculum. Your manuscript should be two to three pages, single spaced. Submit your manuscript in Word format electronically by June 15, 2018.

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[Annual Meeting, August 4-8, 2018, National Harbor, MD \(Washington, DC\)](#)

“Pathways to a Sustainable Future,” focuses on how we can advance our research and teaching and move forward as thought leaders in accounting despite our environment being continuously disrupted by rapidly changing technology, expanding data sources, and increasing concerns about information security. In addition, this theme recognizes that a sustainable future requires that the academy, profession, and society build strong ties with each other. As we work together with our global communities, we can integrate accounting research and teaching more fully with practice to ensure our work is relevant not just today, but tomorrow as well. The annual meeting also offers many opportunities to network with leading researchers, educators, and professionals along with friends, colleagues, sponsors, and exhibitors.

I look forward to seeing you in National Harbor as we work together to build, “Sustainable Pathways to the Future.” –Anne Christensen, AAA President

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Intensive Data and Analytics
Summer Workshop for Accounting Courses and Programs

Orlando, FL
June 4-7, 2018

Designed for experienced data analytics faculty and program leaders as well as those looking for opportunities to incorporate data analytics tools and mindset into their accounting courses and programs.

REGISTER TODAY!

○ ○ ● ○ ○ ○ ○

Intensive Data and Analytics: Summer Workshop for Accounting Courses and Programs: June 4-7, 2018, Orlando, FL

The workshop is the place for:

- Faculty to focus their teaching talents on the why and how-tos of data and analytics in preparation for Fall 2018 classes.
- Program leaders to focus on curricula innovation and their agility to meet the needs of an accounting profession transformed.

The multi-day workshop features:

- Data models and analytic approaches basics.
- Decision making: how to ask the right questions and answer them with data as accounting transforms.
- Implications for academics and professionals as accounting transforms.
- Hands-on workshops using D&A Tools for data visualization, cleansing, and analyses.
- Collaboration time with peer mentors to craft course syllabi and program innovation.
- Peer-reviewed sessions: Master classes and Posters of D&A activities, including projects, cases, and modules that faculty can implement in the fall.

Meeting Details: June 4-7, 2018, Orlando, FL

Registration

Preliminary Program

Hotel Information



[Blockchain Technology: An Emerging Issues Forum: September 13-14, 2018, San Francisco, CA](#)

This year the Emerging Issues Forum is moving beyond its focus on Accounting IS Big Data to bring together industry leaders, accounting professionals, and academics to study Blockchain Technology and its urgent issues. Speakers who are confronted daily by the challenges of implementing this game-changing technology will discuss not only the basics of blockchain technology but also discuss the crucial issues surrounding its implementation.

The two-day conference will feature TED-like talks and 100-minute workshops to go broad and deep about HOW and WHY blockchain is transforming business. The conference will highlight several use cases and the companies that are leading the blockchain transformation to demonstrate how organizations are radically changing their business models, processes, products, services, and uses of data. Participants can earn up to 19 hours of CPE.

[Meeting Details: September 13-14, 2018, San Francisco, CA](#)

[Hotel Information](#)



HAVING FUN CORRECTING ERRORS IN FINANCIAL ACCOUNTING!

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Students in Intermediate Accounting courses often have considerable difficulty with journal entries to correct errors even though most of the journal entries are no more profound than what they should have learned in the first introductory financial accounting course. What follows are typical errors I ask my students to correct. Then, I include the corresponding correcting journal entries that they are expected to prepare.

This topic is generally taught in the Intermediate II course within the context of the textbook chapter on Accounting Changes in Principle, Estimates, and Errors. Most textbooks do not treat this subject adequately given the problems students encounter with error corrections. At the start of this topic, I encourage students to first write down the wrong or omitted journal entry, then the correct entry, and finally the correcting entry. Once they become accustomed to doing these corrections, the students enjoy the critical thinking involved in the error correction process. The assumption is that the books close at the end of the year.

1. You put the cost of ordinary repairs in the Equipment account in Year 1. You find the error in Year 3. Make the necessary correcting entries.

Yr. 1

Correct entry

Dr. Repairs Expense

Cr. Cash

Wrong entry

Dr. Equipment

Cr. Cash

Yr. 3

Correcting entry (entries)

Dr. Repairs Expense

Cr. Equipment

Observe that the correcting entry is not the same as the correct entry. Also notice that there is nothing wrong with the cash in the “wrong entry.”

2. You failed to amortize Patents in Year 1. You are now in Year 2.

Yr. 1 entry

What is it? The following entry was omitted:

Dr. Amortization Expense on Patents

Cr. Patents

Correcting Yr. 2 entry

What is it?

Dr. Retained Earnings

Cr. Patents

Observe that we cannot use the expense account in Year 2 to correct the error in Expense account in Year 1, which is closed. Otherwise, we would be contaminating Year 2's Amortization expense account with Year 1's expense.

3. You failed to take 5,000 depreciation expense in Year 2 but took 2,000 too much in Year 3. You find these errors upon sale of the equipment in Year 3.

What are the correcting entries?

Dr. Retained Earnings	5,000
Cr. Accumulated Depreciation	5,000
Dr. Accumulated Depreciation	2,000
Cr. Depreciation Expense	2,000

Notice that the first error called for a prior year's adjustment to correct it, while the second error is corrected using depreciation expense in Year 3's books which are still open.

4. You overstated Accumulated Depreciation at the end of Year 2 by 10,000 and understated this account balance by 3,000 at the end of Year 1. You find these errors (a). In Year 3, b. in Year 4 when you sell the machine in question.

What are the correcting entries?

- Dr. Accumulated Depreciation 10,000
 Cr. Retained Earnings 10,000
- Same as 4 a.

Observe that only one correcting entry is called for since the error at the end of Year 1 is embedded in the Accumulated Depreciation account at the end of Year 2. The same entry is made whether the errors are found in Year 3 or Year 4. Such errors dealing with long-term accounts are NOT potentially counterbalancing from year to year correcting Retained Earnings in the process, contrary to errors in short-term accounts such as expenses, revenues, and inventory.

5. The ending inventory is over in Years 1 by 1,000, under in Year 2 by 3,000 and under in Year 3 by 6,000.

- a) You find these errors in Year 3.
- b) What if you find the errors in Year 4?
- c) What if you find the errors in Year 5?

What are the correcting entries?

- a. The ending inventory overage in Year 1, reduces cost of goods sold and raises net income in that year. It is counterbalanced by the same error in beginning inventory in Year 2, which raises cost of goods sold and lowers net income in that year. This means that Retained Earnings is correct by the beginning of Year 3 for those errors. The 3,000 error in Year 2 raises cost of goods sold, lowers net income and Retained Earnings, and lowers beginning inventory in Year 3. This is the correcting entry:

Dr. Beginning Inventory	3,000
Cr. Retained Earnings	3,000

The ending inventory error in Year 3 also means this correcting entry is needed:

Dr. Ending Inventory	6,000
Cr. Cost of Goods Sold.	6,000

- b. No entry is called for the 1,000 and 3,000 errors since the Retained Earnings effects from both errors are counterbalanced from Years 1 to 2 and 2 to 3. However, manual adjustments are needed to correct inventories, cost of goods sold, and Retained Earnings in previous financial statements. For the 6,000 error, which understates beginning inventory in Year 4, this correcting entry is needed:

Dr. Beginning Inventory	6,000
Cr. Retained Earnings	6,000

- c. There is no correcting journal entry since each of the ending inventory errors was counterbalanced with the subsequent beginning inventory errors, leaving Retained Earnings correct. However, manual adjustments to errors in inventory, cost of goods sold, and net income figures are needed to correct those figures in the prior financial statements with or without correcting journal entries.

6. Purchases are under and so is the ending inventory by the same amount in Year 2.
- You find this error in Year 3.
 - What if you find the error in Year 4?

What are the correcting entries?

- Dr. Beginning Inventory
Cr. Accounts Payable
- No correcting journal entry

Observe in (a) there is no income or Retained Earnings error since the purchases and ending inventory are over by the same amount, making cost of goods sold and net income correct. Therefore, Retained Earnings is not involved in the correcting entry. In (b), the effect of the lower ending inventory in Year 2, also reduces net income. This is offset by the under reporting of beginning inventory in Year 3. Once the books are closed there is no Retained Earnings error. Manual adjustments to purchases, inventories, cost of goods sold, and Retained Earnings in previous financial statements are needed.

7. The beginning inventory in Year 2 is over by \$4.00, purchases under by \$2.00. The beginning inventory in Year 3 is under by \$1.00, purchases under by \$2.00. The books are closed at the end of the year. What is the correcting entry in Year 3?

Since the beginning inventory in Year 2 is over by \$4, so too is the ending inventory in Year 1. Therefore, the cost of goods sold in Year 1 is under by \$4, net income is over by \$4 as is Retained Earnings at the end of Year 1. In Year 2, the cost of goods available for sale is over by \$2, the ending inventory under by \$1 since beginning inventory in Year 3 is under by \$1, and cost of goods sold in Year 2 is over by \$3. Net income in Year 2 is under by \$3. Therefore, Retained Earnings at the end of Year 2 is over by \$1. The correcting journal entry in Year 3 is:

Dr. Beginning Inventory	1
Dr. Purchases	2
Dr. Retained Earnings	1
Cr. Accounts Payable	4

The credit of 4 to Accounts Payable stems from understating purchases by 4 in Years 2 and 4.

8. Prepaid insurance expense is over at the end of Year 1.
- What if you find this error in Year 2 after quarterly adjusting entries.
 - What happens if you find the error in Year 2 during the closing process?
 - What if you find the error in Year 3?

What are the correcting entries?

- a. Dr. Retained Earnings
 Cr. Insurance Expense
- b. Dr. Retained Earnings
 Cr. Income Summary
- c. No correcting journal entry

Observe that the correcting entry varies here depending on when you capture the error. You cannot credit Prepaid Expense in (a) since the discovery of the error occurred after quarterly adjusting entries in Year 2. Had you found this error in Year 2 prior to quarterly adjusting entries, then you could have credited Prepaid Expense instead of Insurance Expense. In (b), you need to credit Income Summary because the Year 2 insurance expense account has already been closed to Income Summary by the time you discover the error. In (c), the Retained Earnings account has self-corrected by the time you find the error, since the books for Years 1 and 2 have closed. Therefore, no correcting journal entry can be made. However, even in (c) you would have to go back to Year 1 and Year 2 financial statements to manually correct the errors.

Cultivating Risk Awareness

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Not long after I arrived in Finland for a two-month work assignment, I attended a meeting with a Helsinki business colleague. Employed at an association for international business development, he was helping to connect me with Finnish businesspeople who might serve as research subjects. On that afternoon, conversing over cups of Nespresso coffee and Fazer chocolates, we discussed a range of topics. Months later, one of the points he mentioned continues to linger in my mind.

He was telling me about the business selected as his organization's "member of the year" – a law firm. The firm's managing partner told this colleague that one of the most important skills new lawyers must have is an ability to identify and understand risk. Not how to conduct legal research. Not how to communicate with clients. But being aware of potential risks clients face and helping clients figure out how to reduce those risks.

A similar concern has been percolating inside me for the last few years. As I have picked up teaching responsibilities in international business and business ethics, in addition to my usual load of accounting courses, my eyes have been opened to what I now identify – thanks to that law firm managing partner and my Helsinki colleague – as a lack of awareness of business risk among my accounting students. Maybe you have observed this phenomenon, too?

Why might accounting majors, compared to their peers in other business disciplines, lack an ability to see risk? I know the reason at my institution. A private liberal arts college, we wish to balance a strong general education curriculum which readies students to be lifelong learners and responsible members of society. Major programs of study prepare students for entry-level positions in their fields of choice. Generally, our majors cannot have more than 60 semester hours of coursework in accounting and business. When you consider that the accounting major consists of 48 credit hours and many accounting majors are pursuing a double-major or minor in the department, they are close to that 60-hour limit. Adding more business courses where the topic of risk is more deeply explored is not the answer to our problem. Even in programs where students take more hours of business and accounting, simply adding more business courses is not the solution.

Altering *how* we expose students to concepts of risk in our accounting courses is a more effective path to take. Using natural opportunities in the material to discuss risk, faculty can help students enhance their understanding of risk, heighten their ability to predict where and when risk can be lurking, and expand their skills to develop risk mitigation practices.

"Oh no," you say, "something else to add to my courses." The idea is not to increase what you must cover in classes, but to inject conversations about risk where they naturally fit. Let's suppose you teach individual taxation. The day's content relates to home office deductions for self-employed taxpayers. As you review the kind of deductions allowed, methods, and

limitations, you might ask students to identify the related risks for this taxpayer or his tax preparer. Taxation is not my area of teaching, but I can envision several hot spots to mention during the class: the taxpayer fails to keep adequate documentation for the deductions, lies about the percentage of her home used exclusively for business, or includes non-business expenses among the total of reported home office expenses. In addition to making students familiar with tax rules and introducing them to the authoritative sources of the rules, we are exercising their critical thinking and situation-specific risk analysis skills when we discuss risk.

Or perhaps you teach the introductory financial accounting course. You are covering the inventory topic and the impact of shipping terms FOB shipping point/FOB destination on the buyer of inventory. Using the illustration of a Puerto Rican bean processor buying coffee beans from Kenya, suppose the Puerto Rican company purchases the bean inventory FOB shipping point. The buyer obtains ownership rights and bears the risks of ownership once those beans leave the seller's Kenyan farm or the farmers' cooperative loading dock. What general and business risks might the bean inventory be exposed to on the journey to Puerto Rico? If political troubles or other sources for violence pose potential danger, roadways, airports, or seaport operations could be slowed or shut down. Bribes might need to be paid to speed up export paperwork or customs clearance for the cargo container carrying the beans. Hurricanes forming in the Atlantic Ocean may force ships to reroute, adding unexpected delays and costs to the journey.

Not only do we need to help students identify risk spots, we should spend time reviewing what companies can do to reduce the impact of risks. As students gain risk awareness experience over time, they ought to become better equipped to consider the threats inherent in daily transactions or strategic conversations. Also, they generate more informed and sophisticated ideas for risk mitigation.

New hires bringing risk-awareness perspectives to their internships and post-graduation jobs are attractive to potential employers. Combined with other talents and knowledge, this can differentiate one accounting major from many other gifted students. Entry-level accountants, auditors, budget analysts, or graduate students will be more valuable assets to their teams by going "beyond the numbers" and evaluating transactions and scenarios from multiple directions. Students' exposure to a broad range of industries and situations in their accounting and other business courses is a must.

Risks surround us, and we need to open our eyes and turn up our intellect to perceive and act on them. Faculty can use natural circumstances in accounting materials to incorporate discussions about current and past political, economic, cultural, legal, business events, and scenarios. I like to say my accounting students, "to understand accounting, you have to understand business." That includes potential business risks and the hoped-for rewards resulting from good business choices.



Whose work is inspiring you?

TLC Awards Committee Solicits Nominations

A highlight of the TLC breakfast each year at the AAA annual meeting is seeing our colleagues recognized for their outstanding work in the prior year. Start searching now for nominations for these 2019 awards.

- ***Outstanding Research in Accounting Education*** to recognize excellence in accounting education research (published in 2018).
- ***Outstanding Instructional Contribution*** to recognize excellence in the development of original instructional materials (published in 2018).
- ***Hall of Honor Inductee*** to recognize a TLC member who has provided outstanding service to the section for an extended period of time.

The nomination for the two publication awards should include the full bibliographic citation and a brief note to indicate the reason for nomination. Nominations may be made by both members and non-members of the TLC Section. However, at least one of the nominated authors must be a TLC member.

Nominations for the Hall of Honor should be made by TLC members. Nominees should have been a member of the TLC section for at least eight years, served as chair of one TLC committee, and served as an officer or director.

Nominations will be accepted through April 1, 2019.

Send your nominations or questions to Tracy Manly, Chair, TLC Awards Committee at tracy-manly@utulsa.edu.

Council Minutes
March 17, 2018
Atlanta, GA

Dear Council Members,

Thank you all for a great meeting on Saturday, March 17 at the Atlanta Airport Gateway Marriott in Georgia. Below is a summary of the meeting that you may share with your Segments. Please consider asking your Segment leadership to share this information with the membership either through an email or newsletter.

Introductions were made by table of those present. Council Chair Markus Ahrens announced that there would be examples throughout the day on Best Practices that had been used during a few of the recent Midyear Meetings. Markus and Susan Crosson, Director of the Center for Advancing Accounting Education, presented an overview on Poll Everywhere which is a good resource to collect data during meetings and in the classroom. Poll Everywhere was used throughout the year with the AAA Leadership presentations made at the Midyear Meetings.

The November 2017 Council minutes were approved and are posted on the [Board and Council Activities webpage](#).

AAA Executive Director Tracey Sutherland thanked everyone for their service to the AAA. She gave an overview on membership trends, which have remained stable over the past 10 years. Annual Meeting attendance has grown over the last few years and we have been able to offer many more sessions and options for members. The number of Segment meetings and attendance has also increased over the years. Our journal collection and the number of pages within the issues continue to increase. Kudos and ORCID available on the AAA website and are great resources for our authors to gain more overall exposure to our journal collection. [The Accounting Hall of Fame](#) new inductions will take place at the 2018 Annual Meeting. The 2018-2019 Board of Directors election has just closed, and the results must be audited and verified.

Susan Crosson gave an update on activities of the Center for Advancing Accounting Education. There will be an Intensive Data and Analytics Workshop on June 4-7 in Orlando, FL, designed for those who want to teach data analytics. There will be 44 hours of intensive learning and CPE credits available. In addition, there will be four tracks at the Workshop; Audit, Tax, Financial, and Managerial Accounting. The Workshop is formatted with TED Talk-style talks in the mornings and concurrent sessions in the afternoons. Ann Dzuranin and Guido Geerts will be presenters at the Workshop. During the evenings, there will be 3-hour workshop sessions. Workshop participants will have the opportunity to choose sessions by topic for curriculum development and how to integrate data analytics into courses. There will be time to exchange information with cohort groups at the end of the meeting.

In the Fall, there will be the Blockchain Technology conference held in San Francisco, CA on September 13 and 14. The cost will be similar to past Big Data conferences.

Susan also mentioned that the applications for the 2018 Cook Prize are being reviewed and reminded Council that past Cook Prize winners will be presenting Teaching Perspectives at upcoming Region Meetings.

ATA Council Representative Nancy Nichols introduced the JeoPARODY game that was presented at the ATA Midyear Meeting. It is a way to get the audience engaged in presentations and to participate, as opposed to, just listening to a traditional speaker format. Three teams composed of six Council members participated in answering questions about the AAA, Segment history, and facts. Markus Ahrens and Board member Pat Poli (Director-Focusing on Segments) hosted the game. Markus reminded everyone that the game is available as a free app that can be used in the classroom. Markus stated that he uses it in the classroom for test review. Other Council members mentioned that they have used it and have had students use it for presentations.

Board Member Leslie Hodder (Vice President - Finance) presented an overview of dues changes and the budget process. A motion was made and carried to approve the 2018-2019 membership dues. Markus Ahrens reviewed the roles and responsibilities of the Council Chair position for the 2018-2019 Council Chair-Elect election. There was a brief discussion from the floor on the three candidates. Following the March Council Meeting, the vote took place and Cindy Durtschi was elected and accepted the position as Council Chair-Elect for 2018-2019.

Markus Ahrens and Tracey Sutherland discussed the importance of the AAA Nominations Committee. Markus mentioned the names of the nineteen nominees for the 2018-2019 AAA Nominations Committee. Following the March Council Meeting, the vote took place. The following five members were elected and have accepted the positions on the Nominations Committee: Ann Dzuranin, Martha Eining, Sarah McVay, D. Scott Showalter, and David E. Stout.

Pat Poli reviewed that there had been a Section Leader webinar on November 29 where the Section Leader website and webinar policy were discussed. There will be another webinar on March 22 here the topic will include Bylaws, Annual Meeting logistics, and marketing your Section at Region Meetings. The Bylaws project continues to progress and comments from Sections on the revisions are due at the end of March. The proposed revisions will be posted to Section websites and the members will be asked to vote on the revisions.

Board member Elaine Mauldin (Director-Focusing on Intellectual Property) gave an update of the Kudos Pilot that is currently underway. There are 8 AAA journals currently participating: *Accounting Horizons*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, *Journal of Information Systems*, *Journal of International Accounting Research*, *Journal of Governmental & Nonprofit Accounting*, *Journal of Management Accounting Research*, and *The Journal of the American Taxation Association*. Kudos uses plain language summaries to help attain more exposure for articles. Julie Smith David mentioned that there is a publisher dashboard that shows some analytics for the journals. There are also altimetric scores available for when the articles are posted on social media sites.

AAA President Anne Christensen gave an overview of the upcoming Annual Meeting and the speakers that will be featured at the plenaries and luncheons. Monday will feature Bruce Mau as the plenary speaker, as well as, the presentation of the Cook Prize. Tuesday's plenary will feature the 2018 Presidential Scholars Christine Botosan and Lillian Mills. Also, the Accounting Hall of Fame induction will take place on Tuesday and Don Reed will be the lunch speaker.

Wednesday's plenary will feature Baruch Lev and Richard Howitt, while Marc Rubin will be the featured luncheon speaker. Anne mentioned that the At-Large panels that Council help plan at the November Council Meeting were in the process of being organized.

Randy Elder from the Auditing Section explained a "Best Practices" activity from their Midyear Meeting where they held a raffle for books that their featured speaker had written. Therefore, we had four books written by our upcoming Annual Meeting speakers that were featured as raffle prizes to Council Members.

Anne Christensen reviewed the Sustainability Mindset Project and how it can be used to better evaluate projects to move forward as an association. In November, Council participated in an activity to score potential projects based upon its level of impact. This process can aid in the decision-making process to determine which projects should move forward. Julie Smith David and Susan Crosson presented examples of two potential projects and a draft Project Proposal Form. Council was asked to provide input on the process, the Project Proposal Form, and the scoring methods. A discussion followed on what may be needed to improve the form (i.e.: items such as specific questions asked, what detailed descriptions should include, timelines, cost analyses) and the overall scoring methodology. The Sustainability Mindset Task Force will review this feedback and continue to work on improving the Proposal Form and scoring.

Following the March Board Meeting, the election for the 2018-2021 International Council Member-at-Large was held. Sanjay Kallapur of the Indian School of Business was elected and accepted the position. Sanjay will begin his term at the end of the 2018 Annual Meeting. Sanjay will replace outgoing Council Member-at-Large Lakshmanan (Shiva) Shivakumar from the London Business School. We thank Shiva for his service over the past three years.

Best Regards,
Markus Ahrens
2017-2018 Council Chair



There's a *new* TLC website at <http://aaahq.org/TLC>. Explore the tabs.



Rick Lillie appreciates your feedback. Contact Rick at rllillie@csusb.edu, (909) 537-5726 (PDT).

Call for Papers

Journal of Accounting Education Call for Papers: Preparing Accounting Students for Careers Using Big Data (Special Issue)

The *Journal of Accounting Education* invites submissions for a special issue devoted to preparing accounting students for a career using Big Data and performing business data analysis. Submissions for this special issue should be original work that deal in some manner with topics related to how best to prepare accounting students to understand a variety of big data sources and performing data analytics in support of business decision-making. Rather than single teaching cases, the goal of this issue is to help develop overall curriculum learning objectives, teaching methods effectiveness, learning assessment, course design, program design, etc. The editors for this special issue solicit high-quality manuscripts of various types and research paradigms (for example, field or experimental investigations, archival, analytical, or survey research). All relevant submissions will be considered, except for stand-alone cases without an empirical research component.



To enhance early access, manuscripts will be published in regular journal volumes as accepted and later be pulled into a virtual special issue on the *Journal of Accounting Education* website.

Submissions should be made electronically through <https://www.evise.com/profile/api/navigate/ACCEDU>, starting **15 December 2017**. When submitting select the issue type as 'Special issue' and then the article type as '**Special Issue on Accounting Student Career**'. **The deadline for submissions is 31 October 2018**. Acceptances will be on a rolling basis with an anticipated virtual special issue completion for **October 2019**. Early submissions are welcome, and potential contributors are encouraged to contact the guest editors to discuss ideas and topics. Authors should submit the following items within the EVISE system: (1) statement that the submitted work is original, that it has not been published elsewhere, and that the paper is not currently under review by any other journal; (2) cover page, containing title of the manuscript and complete contact information for each author; and (3) manuscript copy itself, without any author identification. For further information, please contact either of the following guest editors:

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Journal of Accounting Education: General Information

The *Journal of Accounting Education* (JAEd) is a refereed journal published quarterly by Elsevier (<http://www.journals.elsevier.com/journal-of-accounting-education>). The JAEd is dedicated to promoting and publishing research on accounting education issues and to improving the quality of accounting education worldwide. The Journal provides a vehicle for making results of empirical studies available to educators and for exchanging ideas and instructional resources that help improve accounting education. The JAEd publishes manuscripts on all topics that are relevant to accounting education, including uses of technology, learning styles, assessment, curriculum, and faculty-related issues. The Journal includes four sections: a Main Articles Section, a Teaching and Educational Notes Section, a Case Section, and a Best Practices Section. Manuscripts published in the Main Articles Section generally present results of empirical studies, although non-empirical papers are sometimes published in this section. Short papers on topics of interest to JAEd readers are published in the Teaching and Educational Notes Section. The Teaching and Educational Notes Section also includes instructional resources that are not properly categorized as cases, which are published in a separate Case Section. Instructional resources published in the JAEd should meet relevant educational objectives and be available for general use. The Best Practices Section is meant to highlight innovative and effective institutional and individual accounting educator practices in areas such as student recruitment, student advising, student engagement, and alumni relations.

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Call for Contributions: Routledge Companion to Accounting Ethics

OBJECTIVE

To provide a prestige reference volume, which offers students and researchers an introduction to current scholarship in the discipline of accounting ethics.

RATIONALE

Accounting is a fundamentally social institution, comprising rules and principles designed by people to record, report, and control economic and other exchanges among individuals and organizations. Ethics lies at the heart of the practice, for ethics determine how we treat one another, and how we enact justice and fairness. While various publications focus on business ethics in general, none provides a comprehensive guide to students and academics on the subject of accounting ethics' research and practice issues.

CALL FOR CONTRIBUTIONS

If you are interested in contributing a chapter on one or more of the topics below, or on a *relevant accounting ethics topic* not listed, please contact Eileen Taylor (eztaylor@ncsu.edu) or Paul Williams (paul.williams@ncsu.edu) to discuss. Please be prepared to provide an outline of your proposed contribution. Since we will finalize author selection and chapter assignments by **April 30, 2018** - please submit as soon as possible. We expect chapters to be 5,000-8,000 words long, and submitted by **September 1, 2018**, with final revision completed by **March 2019**. Co-authored chapters are welcome.

	Topics
A	Accounting Ethics Perspectives
1	History of Accounting Ethics in relation to economic and business ethics
2	Virtue Ethics
3	Modern Professional Ethics
4	Who Owns Ethics, Issues of Power
5	Culture, feminist perspective
6	Ethical responsibility of organizations: sustainability, the new frontier
B	Practice of Ethics in the Discipline
7	Financial Accounting
8	Managerial Accounting
9	Tax
10	Internal/External Audit
11	Systems
12	Governmental
13	Accounting fraud exemplars (cases by era)

C	Language of Ethics
14	Storytelling
15	Habermasian Ethics
16	Semantics
D	Ethics as Governance
17	Law and ethics
18	Misappropriation of ethics by organizations as a disciplinary force
19	Codes (to live and practice by)
20	Enforcement
21	Whistleblowing
22	Contextual nature of ethical dilemmas in accounting - the role of the organization
E	Education and learning from the past
23	Ethics in higher accounting education
24	Continuing Ethics Education requirements for licensed practitioners
25	Pedagogy of teaching cases (Problem based learning) with example(s)
26	"Ethical" research and legacy of accounting research - honesty and confirmation work

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