



**American  
Accounting  
Association**

**Teaching, Learning  
and Curriculum**

**Teaching, Learning & Curriculum Section**

American Accounting Association  
28th Annual Meeting

San Francisco, CA  
August 12, 2019

## Table of Contents

Business Meeting Agenda .....	3
Minutes of August 2018 Business Meeting .....	4
2018-2019 TLC Officers.....	6
Treasurer's Report .....	7
TLC Sessions during the Annual Meeting.....	8
4th TLC Midyear Colloquium .....	14
Nomination Committee Report.....	17
Awards Committee Report and Awardees .....	17
Committee Reports (Membership, Webmaster, Faculty Development, International Outreach, Region) .....	18
2019-2020 TLC Officers.....	23
Thank You 2018-2019 Chairs and Regional Coordinators.....	24
Thank You Section Sponsors .....	25
Past Section Presidents & Chairpersons .....	26
Hall of Honor Inductees.....	27

**Teaching, Learning & Curriculum Section  
Business Meeting Agenda  
Monday, August 12, 2019  
6:45 – 8:15 A.M.**

1. Call to Order (Cassy Budd)
2. Approval of Minutes from August 6, 2018
3. Treasurer's Report (Cindy Bolt-Lee)
4. Awards Committee (Carol Yacht)
  - Presentation of *Outstanding Research Award* (Carol Yacht & Ernst & Young Foundation Representative Sylvia Ulrich)
  - Presentation of *Outstanding Instructional Contribution* (Carol Yacht & Deloitte Foundation Representative Kathleen Shoztic)
  - Presentation of *Hall of Honor Award* (Carol Yacht & KPMG Foundation and KPMG LLP Representative Bette Kozlowski)
5. Outgoing officer recognition (Cassy Budd)
6. Table Breakout Reports (Karen Osterheld)
7. Hall of Honor Awardee Remarks (Gail King)
8. Adjournment (Cassy Budd)

# **AAA Teaching, Learning and Curriculum Section TLC Breakfast Meeting Minutes**

**Monday, August 6, 2018| 6:45 – 8:00 AM**

**National Harbor, Washington DC**

**Meeting Start: 7:00am**

Attending: TLC Officers and Membership

President Natalie Churyk called the meeting to order.

The minutes from last year's meeting were presented and approved. Natalie presented the 2017-2018 TLC President's Report and acknowledged current year officers.

The Treasurer's Report, available in the pink book online, was presented by Treasurer, Cindy Bolt-Lee. Cindy noted more than double attendance, good cash flow and identified changes in categories from the prior report. She thanked TLC members for their involvement.

Natalie highlighted the TLC sessions in the 2018 AAA program.

Cathy Scott presented information concerning the upcoming TLC Midyear Meeting in Dallas, Texas, November 9-10, 2018. It will have both teaching and research tracks. David Pace, Emeritus Professor of History, Indiana University, will be the plenary speaker on the topic "Scholarship of Teaching and Learning." Cathy acknowledged and thanked the meeting committee (Billie Cunningham, Karen Osterheld, Wendy Tietz and Kim Church).

Natalie presented the Nominating Committee Report, in lieu of Bob Allen. Karen Osterheld is newly elected VP-Academic. Four new members were elected to the nominations committee.

Bambi Hora discussed the Bylaws revision which created consistency across the sections in terms of wording and process. She thanked TLC members for voting for the revision.

Natalie presented the Membership Committee Report and encouraged outreach. She presented the Webmaster Report and noted the major emphasis was creating blogs and having the site be user-friendly.

Representatives from the various committees presented their activities for the year. Examples: Faculty Development Research I (Linda Matuszewski) discussed Critical Thinking panel at this year's AAA and working paper by committee which explores using AMEE research and teaching guides in accounting. Faculty Development Research II is working on a survey of all of the AAA of perceptions of education research. Committee reports were interrupted for presentations by Awards Committee.

The following awards were presented:

1. Awards Committee (Carol Yacht)

- Presentation of *Outstanding Research Award* (Carol Yacht & Ernst & Young Foundation Representative Sylvia Ulrich) Pincus, Stout, Sorensen, Stocks, Lawson, *Journal of Accounting Education*, 2017, “Forces for Change in Higher Education and Implications For The Accounting Academy”. Stout thanked EY and discussed paper motivation ( to stimulate discussion); Acknowledged Tim Fogarty response, pages 40-42 in " Using an Online Tutorial to Teach REA Data Modeling in AIS Courses, 2017, *AIS Educator Journal*; Honorable Mention: Larson, Lewis, Spilker, “A Case Integrating Financial and Tax Accounting Using The Balance Sheet Approach to Account for Income Taxes”, 2017, *IAE*.
- Presentation of *Hall of Honor Award* (Carol Yacht & KPMG Foundation and KPMG LLP Representative Bette Kozlowski): Tim Fogarty. Tim acknowledged supporting communities: individuals at Case Western, coauthors, and encouraged individuals starting out ‘to say yes to everything,’ and ask who do I want to be at first AAA meeting (higher education). He emphasized it is critical to protect focus on higher education

Committee reports were continued. Nicholas McGuigan highlighted future of accounting education panel this a.m. International outreach (Greg Stoner) encouraged attendance at three other international accounting education conferences. Faculty Development – Multiple Choice Testbank cheating (Larry Crumbley) asked for volunteers to write MC questions to develop testbank for instructors in all areas. Regional Coordinating Committee (Yvette Lazdowski) – encouraged regional submissions, discussed prizes and encouraged becoming liaisons.

Natalie presented the 2018-2019 executive committee. She thanked Carol for the newsletter, Bambi Hora and Carol Yu for the AAA TLC. Cathy Scott will be our new webmaster.

Natalie discussed the importance of volunteering on committees. After August 20, Cassy will send out email for volunteering. Thanked everyone supporting TLC. She acknowledged present and past education editors and associate editors.

Natalie thanked the executive committee for the past two years. She discussed change in tenure of president, VP-academic. She thanked committee chairs, regional coordinators, EY, Deloitte and KPMG for their support. She acknowledged past presidents and Hall of Honor inductees. Cassy Budd was presented with an award for years of service. Cassy acknowledged Natalie and thanked her for her service.

New President, Cassy Budd, presided at the meeting and asked for volunteers.

Adjournment at 7:50 a.m.

Respectfully Submitted,

Claire Kamm Latham  
TLC Secretary

## **2018-2019 Teaching, Learning & Curriculum Executive Committee**

Cassy Budd, President  
Brigham Young University

Natalie T. Churyk, Past President  
Northern Illinois University

Karen Osterheld, Vice President - Academic  
Bentley University

Bette Kozlowski, Vice President - Practice  
National Director, Faculty Relations, KPMG LLP

Claire Kamm Latham, Secretary  
Washington State University - Vancouver

Cindy Bolt-Lee, Treasurer  
The Citadel

Bambi Hora, Council Representative  
Central Oklahoma University

2018-2019 TLC Treasurer's Report - Cynthia E. Bolt

	<u>Year Ended May 31, 2019</u>	<u>Year Ended May 31, 2018</u>
Revenues:		
Dues	\$15,919	\$15,848
Meeting Registration - Annual	5150	4,800
Meeting Registration - Midyear	27,620	28,600
Contribution/Sponsorship	<u>22,750</u>	<u>20,313</u>
Total Revenues	\$71,439	\$69,561
Expenses:		
Annual Meeting:		
Hotel-Room/Food and Beverage	4,134	5,224
Hotel AV	411	474
Printing	-	228
Other Expenses	123	473
Midyear Meeting:	-	
Hotel-Room/Food and Beverage	12,515	21,981
Speakers	2,957	5,481
Travel	-	990
Hotel AV	4,742	5,005
Other Expenses	1,698	524
Awards Expenses	9,717	9,493
Other:		
Hotel-Room/Food and Beverage	526	309
Travel	323	844
Sponsorship of Meeting Breaks	2,565	7,581
Webinar Fees	2,000	-
Other Expenses	<u>478</u>	<u>1,272</u>
Total Expenses	<u>42,189</u>	<u>59,879</u>
<b>Net Income</b>	<b><u>\$29,250</u></b>	<b><u>\$9,682</u></b>

**Additional Financial Data**

Beginning Cash Balance	\$124,965	\$142,587
Restricted Cash Funds	41,000	(17,500)
Net Increase/Decrease	29,250	9,682
Change in Liabilities	<u>(137)</u>	<u>(9,804)</u>
Ending Cash Balance	<b><u>\$195,078</u></b>	<b><u>\$124,965</u></b>

## TLC Sessions During the Annual Meeting

August 12 - 14, 2019 • San Francisco, CA

[https://www2.aaahq.org/AM/KC\\_program\\_PublishBySection.cfm?sectionID=15](https://www2.aaahq.org/AM/KC_program_PublishBySection.cfm?sectionID=15)

The Teaching, Learning and Curriculum section will host the following concurrent sessions at the annual meeting. Our gratitude goes to the Program Chairs, Wendy Tietz and Shaokun Carol Yu and all who are participating as a presenter, moderator, or discussant.

### Monday August 12, 2019— 6:45 am-8:15 am:

#### TLC Section Breakfast with Business Meeting (ticket required for breakfast)

### Monday August 12, 2019 — 10-15 am-11:45am

#### 1.05 Adapting to a Rapidly Changing Profession

**Moderator:** A. J. Kreimer, Temple University  
(NASBA Field of Study: Specialized Knowledge)

##### **Panelists:**

Warner Johnston, ACCA USA  
Raef A. Lawson, Institute of Management Accountants

#### 1.34 Ethics Education

**Moderator:** Gerald P. Weinstein, John Carroll University  
(NASBA Field of Study: Behavioral Ethics)

##### *An Interdisciplinary Mashup: Fusing the Accounting Conceptual Framework with Ethics.*

Nathan Colaner, Seattle University; Gabriel Dean Saucedo, Seattle University;  
*Discussant:* Sheldon R Smith, Utah Valley University

##### *Do United States Accounting Students Possess the Values Needed to Practice Accounting?*

Donald Lamar Ariail, Kennesaw State University; Katherine Taken Smith, Texas A&M University–Corpus Christi; Murphy Smith, Texas A&M University–Corpus Christi;  
*Discussant:* Sheldon R Smith, Utah Valley University

##### *The Role of Practical Wisdom in Accounting Ethics Education.*

Steven Mintz, California Polytechnic State University, San Luis Obispo; William Miller, University of Wisconsin–Eau Claire;  
*Discussant:* Nicola J. Beatson, University of Otago

### Monday August 12, 2019 — 2:00 pm-3:30 pm

#### 2.35 Emerging Technologies

**Moderator:** Diane Bingaman, St. Martin's University  
(NASBA Field of Study: Specialized Knowledge)

##### *A Blockchain Course for Accounting and Other Business Students.*

Myles Stern, Wayne State University; Alan Reinstein, Wayne State University;  
*Discussant:* Genevieve Scalan, Texas A&M University–Kingsville



*Integrating Cryptocurrency Case Into Intermediate Financial Accounting Course.*

Tatyana S. Ryabova, California State University, Fresno;

*Discussant:* Kathryn Simms, Virginia Military Institute

*Data Analytics Through a Game: Introducing Students To ERP and Interpreting Data Analytics.*

Sumantra Sarkar, Binghamton University, SUNY; Alfred A. Yebba, Binghamton University, SUNY;

*Discussant:* R. Drew Sellers, Kent State University

## **2.36 Cases for Upper Level Accounting**

**Moderator:** Karen K. Osterheld, Bentley University

(NASBA Field of Study: Specialized Knowledge)

*Factors Associated with Student Performance in Cost Accounting II: An Empirical Study at a U.S. Commuter Public University.*

Mostafa M. Maksy, Kutztown University of Pennsylvania; Myung-Ho Yoon, Northeastern Illinois University;

*Discussant:* Anna Vysotskaya, Southern Federal University

*Tales of a Modern-Day Pirate: The Journey that Never Left Land.*

Oscar J Harvin, Sam Houston State University; Jeffrey E. Michelman, University of North Florida;

Alisha Scussel, Baker Distributing;

*Discussant:* Anna Vysotskaya, Southern Federal University

*Pension Funding in the State of Illinois.*

Uday Chandra, University at Albany, SUNY; Zhu Alfred Liu, University at Albany, SUNY;

*Discussant:* Angel Chatterton, University of Illinois

## **Monday August 12, 2019 — 4:00 pm-5:30 pm**

### **3.07 Engagement Triggers**

**Moderator:** Donald Larry Crumbley, Louisiana State University

(NASBA Field of Study: Specialized Knowledge)

**Panelists:**

Donald Lamar Ariail, Kennesaw State University

William H. Black, University of North Georgia

Kiren D. Zucker, California State University, Northridge

### **3.35 Cases and Experts in the Classroom**

**Moderator:** Amber D. Sheeler, North Carolina Wesleyan College/Gardner Webb University

(NASBA Field of Study: Specialized Knowledge)

*Doxa, Habitus, and Accounting Education: The Case of Lebanon.*

Sami Sadaka, Lebanese American University; Greg Stoner, University of Glasgow;

*Discussant:* Paul De Lange, University of Tasmania

*Managing Reported Expenses and Accruals using Carryovers: Accounting Practices in Toshiba's Visual Products Business.*

Mahendra Gujarathi, Bentley University; Amitabh Dugar, Bridgeway Capital Management;

*Discussant:* Judith A. Sage, Sage & Sage

*Engaging the Experts to Embrace the Future: An Interactive Professional Learning Experience.*

Jennifer Riley, University of Nebraska at Omaha; Susan Eldridge, University of Nebraska at Omaha;

Roopa Venkatesh, University of Nebraska at Omaha;

*Discussant:* Linda Matuszewski, Northern Illinois University

## Tuesday August 13, 2019 — 10:15 am-11:45 am

### 4.10 CPA Resolution for its Evolution

**Moderator:** Yvonne Hinson, Association of International Certified Professional Accountants  
(NASBA Field of Study: Specialized Knowledge)

**Panelists:**

Colleen K. Conrad, NASBA

Lindsay Patterson, Association of International Certified Professional Accountants

### 4.42 Faculty Characteristics

**Moderator:** Robyn Dawn Jarnagin, University of Arkansas  
(NASBA Field of Study: Specialized Knowledge)

*Business Student Perceptions of Faculty Attributes: An International Comparison.*

Donald Lamar Ariail, Kennesaw State University; Amine Lamar Khayati, Kennesaw State University;

*Discussant:* Steven Mintz, California Polytechnic State University, San Luis Obispo

*The Role of Resilience in the Dynamic between Academic Role Stressors, Psychological Health, Academic Burnout, and Departure Intentions of Accounting Students.*

Kenneth J. Smith, Salisbury University; David J. Emerson, Salisbury University; G. Timothy Haight, Loyola Marymount University; Shawn Mauldin, Mississippi State University; Bob G. Wood, University of South Alabama;

*Discussant:* Yong Gyo Lee, University of Houston–Victoria

*Improving Understanding of Doctoral Accounting Education in Russia: A Pilot Study.*

Alan Sangster, University of Aberdeen; Anna Vysotskaya, Southern Federal University;

*Discussant:* Steven Mintz, California Polytechnic State University, San Luis Obispo

### 4.43 Student Learning and Behavior

**Moderator:** Kathryn Simms, Virginia Military Institute  
(NASBA Field of Study: Specialized Knowledge)

*Academic Dishonesty and Online Exams.*

Ayalew Lulseged, The University of North Carolina at Greensboro; David R. Upton, The University of North Carolina at Greensboro;

*Discussant:* Timothy J. Fogarty, Case Western Reserve University

*Factors Affecting the Likelihood of Selecting Online over F2F Classes: New Evidence from Hierarchical Linear Regression Analysis.*

Yong Gyo Lee, University of Houston–Victoria; Donna Stringer, University of Houston–Clear Lake;

*Discussant:* Alice Katherine Shepherd, University of Leeds

*The Sheldon Effect: Fixed Mindset Does Not Always Mean Fragile Confidence.*

Nicola J. Beatson, University of Otago; David Berg, University of Otago; Paul De Lange, University of Tasmania; Jeffrey K. Smith, University of Otago;

*Discussant:* Christine Denison, Iowa State University

## Tuesday August 13, 2019 — 2:00 pm-3:30 pm

### 5.10 Critical Thinking

**Moderator:** Judith A. Sage, Sage & Sage  
(NASBA Field of Study: Specialized Knowledge)

**Panelists:**

Jennifer Ellis , Northern Illinois University  
Lori Hatchell, Aims Community College  
Nicholas McGuigan, Monash University  
D. Scott Showalter , North Carolina State University  
Susan Wolcott , CPA Canada

**5.42 Engagement in the Classroom**

**Moderator:** Ellen Bartley, Farmingdale State College, SUNY  
(NASBA Field of Study: Specialized Knowledge)

*Professional Engagement in Undergraduate Accounting: The Ethical Interview.*

Larita Killian, Indiana University–Purdue University Columbus; Fabiola Monje-Cueto, Universidad Privada Boliviana; Christopher Brandon, Indiana University–Purdue University Columbus; Marsha M. Huber, Youngstown State University;  
*Discussant:* Rebekah A. Heath, Kansas State University

*Bridging the Skills Expectation Gap: Going Beyond Classroom Walls.*

Fawzi Laswad, Massey University; Lin Mei Tan, Massey University;  
*Discussant:* Larita Killian, Indiana University–Purdue University Columbus

*Improving Spreadsheet Proficiency with Guided Modeling Experience.*

A. Faye Borthick, Georgia State University; Gary P. Schneider, California State University, Monterey Bay;  
*Discussant:* Danny Lanier, Jr., Elon University

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**5.43 Improving Course Outcomes**

**Moderator:** Jennifer Johnson, University of Illinois at Urbana-Champaign  
(NASBA Field of Study: Specialized Knowledge)

*DWF in Gateway Courses Not Always A Graduation Problem: A Case Study in Intermediate Accounting from 2007–2018.*

Carol Springer Sargent, Middle Georgia State University; Troy Sullivan, Middle Georgia State University; Harry McAlum, Middle Georgia State University; Frank Ryerson, Middle Georgia State University;  
*Discussant:* Michae Ozlanski, Susquehanna University

*Toward Data-Driven Instruction in the First Course in Accounting: Putting Academic Background, Grit, Attendance, and Study Habits, Skills, and Attitudes (SHSA) in Context.*

Kathryn Simms, Virginia Military Institute;  
*Discussant:* Gia M. Chevis, Baylor University

*Designing Accounting Futures: Utilizing Design Futuring to Explore Ambiguity in Accounting Classrooms.*

Nick C. McGuigan, Monash University; Thomas Kern, The Accountability Institute; Alessandro Ghio, Monash University;  
*Discussant:* Michae Ozlanski, Susquehanna University

**Tuesday August 13, 2019 — 4:00 pm-5:30 pm**

**6.09 Undergraduate Accounting Education: Past Cook Prize Winners**

**Moderator:** Joe Ben Hoyle, University of Richmond  
(NASBA Field of Study: Specialized Knowledge)

**Panelists:**

Billie Cunningham, University of Missouri  
Susan M. Curtis, University of Illinois  
Marsha M. Huber, Youngstown State

**6.10 CPAs for a World of AI**

**Moderator:** Martin Martinoff, The Institute of Chartered Accountants in England and Wales (ICAEW)  
(NASBA Field of Study: Specialized Knowledge)

**Panelists:**

Bill Armstrong, Moss Adams  
James Moffatt, Mindbridge AI  
Amy Pawlicki, AICPA  
Sonoo Thadaney, Stanford University

**6.38 Graduate Accounting Education**

**Moderator:** Neel Kamal Purohit, S. S. Jain Subodh P. G. College  
(NASBA Field of Study: Specialized Knowledge)

*MBA, MSA, and MST: Do They Make a Difference on CPA Exam Performance?*

Dennis Blaine, Bryant University; Xiaochuan Zheng, Bryant University;  
*Discussant:* Brigitte W. Muehlmann, Babson College

*Students' Perceptions of Increasing the International Component of Accounting Education.*

Abbie Daly, University of Wisconsin–Whitewater;  
*Discussant:* Bryan J. Bessner, George Brown College

*Ph.D. Thesis: Protocol or Publication?*

Alefi dos Santos Pereira, Federal University of Mato Grosso do Sul; Emanuel Marcos Lima, Federal University of Mato Grosso do Sul; Laisa Aparecida Pereira de Souza, Federal University of Mato Grosso do Sul; Jessica de Moraes Lima, University of São Paulo;  
*Discussant:* Paul De Lange, University of Tasmania

**Wednesday August 14, 2018 — 10:15 am-11:45 am**

**7.07 Data Analytics in Introductory Accounting**

**Moderator:** Juliana Kralik, University of South Florida  
(NASBA Field of Study: Specialized Knowledge)

**Panelists:**

Jennifer M. Cainas, University of South Florida  
Tracie Miller-Nobles, Austin Community College  
Wendy Tietz, Kent State University

**7.08 Beyond the War Story: Forensic Accounting**

**Moderator:** Lynda H. Schwartz, Upland Advisory LLC, University of Massachusetts Amherst  
(NASBA Field of Study: Specialized Knowledge)

**Panelists:**

Lynda Schwartz, University of Massachusetts Amherst  
R. Davis Taylor, PCAOB, American University  
Michael G. Ueltzen, Ueltzen Consulting/University of California, Davis

#### **7.40 Accounting Education Potpourri**

**Moderator:** Dennis Bline, Bryant University  
(NASBA Field of Study: Specialized Knowledge)

*Factors Associated with Student Performance in Advanced Accounting: An Empirical Study at a Residential University.*

Qian Hao, Kutztown University ; Mostafa M. Maksy, Kutztown University of Pennsylvania;

*Incorporating Students' Collaborative Research into the Advanced Accounting Classroom.*

Yoel Beniluz, William Paterson University;

*Self-and Peer-Assessment to Promote the Development of Professional Competences in Accounting.*

Jose Dutra Oliveira Neto, University of São Paulo; Marcelo Ferreira Silva, University of São Paulo;

*The Impact of Student Learning Preferences (VARK) on a Self-Managed Learning Project in an Intermediate Accounting II Course.*

Judith A. Sage, Sage & Sage; Lloyd G. Sage, Sage & Sage;

*The Making of Tax Professionals in a Digital World: A Situated Learning, Grounded Theory Inquiry.*

Timothy J. Fogarty, Case Western Reserve University; R. Drew Sellers, Kent State University;

David E. Jones, Temple University

#### **Wednesday August 14, 2019 — 2:00 pm-3:30 pm**

#### **8.32 Technology and Values**

**Moderator:** Jennifer M. Cainas, University of South Florida  
(NASBA Field of Study: Specialized Knowledge)

*Accounting for Values: A CFO's Dilemma.*

William F. Miller, University of Wisconsin–Eau Claire; Tara J. Shawver, King's College;

*Discussant:* Stephanie Dehning Grimm, University of St. Thomas

*Bringing Emerging Technology Research in Accounting Classrooms—A Bibliometric Approach Applying AACSB's New Accounting Standard A5.*

Qi Liu, University of Rhode Island; Victoria Chiu, SUNY at Oswego; Brigitte Muehlmann, Babson College; Amelia Annette Baldwin, University of South Alabama;

*Discussant:* Stephanie Dehning Grimm, University of St. Thomas

*Tech Cycle: A Case on Analyzing Budgets.*

Stephanie Dehning Grimm, University of St. Thomas;

*Discussant:* TBA

## **The 2019 TLC Midyear Colloquium**

### **Cathy Scott, Chair, University of North Texas at Dallas**

Gail Hoover King, Washburn University  
Kimberly Church, University of Missouri Kansas City  
Markus Ahrens, St. Louis Community College Meramec  
Karen Osterheld, Bentley University

### **Registration is now open. Be sure to register today!**

The Teaching, Learning and Curriculum Section 4th Annual Midyear Colloquium will be held in Tampa, Florida at the Grand Hyatt Tampa Bay on November 8 – 9, 2019.

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This year's TLC Midyear Colloquium theme is “Embrace the Future of Accounting Education: Developing a Learned Profession Through Scholarship and Teaching”. Once again, the Colloquium will have two tracks (teaching and research), which will give participants the opportunity to enhance their teaching practice or teaching-related research. Both teaching and research break-out sessions give all participants an opportunity to enhance their own teaching or research activities whether or not a presentation, paper or poster proposal is submitted. Additionally, the opening and closing sessions bring teaching and research participants together to collectively learn from industry about the future needs of Accounting Education as well as gain a broader understanding of today’s students. If you are looking for an opportunity to network with others who are passionate about Accounting Education, the TLC Midyear Colloquium meeting is the place to be.

### **Highlights**

- Plenary Session: "Industry Panel to Inform Accounting Curriculum for the Next Decade"
- Joint Closing Session: “The GEN Z Worldview”
- Networking Lunch on Saturday
- Friday Evening Reception with Teaching and Research Posters

### **Research Sessions:**

- “The How-to-List: Types of Education Research by Award-Winning Authors”
- A Review Exercise to Inform Your Own Manuscript Development: A Hands-On Activity
- Tackling Reviewer Comments: How to Manage the Revise and Resubmit Process
- Editor Roundtables

### **Teaching Sessions:**

- Blockchain for the Accounting Classroom
- The Changing Landscape of Accounting Education: Level Up Your Teaching Effectiveness with Technology
- Fast-paced "ED Talks" on Classroom Techniques to Prepare Students for the Workplace
- Peer-Reviewed Teaching Roundtables



Teaching, Learning  
and Curriculum



2019 Teaching, Learning and Curriculum Section Midyear Colloquium  
**Preliminary Program**

**Friday, November 8, 2019**

1:30 pm–2:30 pm **Plenary Session**  
**Industry Panel to Inform Accounting Curriculum for the Next Decade**

2:30 pm–2:50 pm **Break**

2:45 pm–4:15 pm **Concurrent Sessions**

**Research Track**

A Review Exercise to Inform Your Own Manuscript Development...A Hands-on Activity

**Teaching Track**

Ed Talks: Classroom techniques to Prepare Student for the Workplace

5:30 pm–7:00 pm **Reception with the Scholarship and Art of Research and Teaching Forum**

**Saturday, November 9, 2019**

8:00 am–9:00 am **Breakfast**

9:00 am–10:40 am **Concurrent Sessions**

**Research Track**

The How-to List...Types of Education Research by Award Winning Authors

**Teaching Track**

**The Changing Landscape of Accounting Education: Level Up Your Teaching Effectiveness with Technology**

Disruptive innovation is rapidly changing not only the landscape of the accounting profession but also the way we prepare students for their future careers. No longer does the status quo involve just keeping up with this digital transformation. Today's educators need to get ahead of the curve. This requires a shift in mindset, actionable implementation plans and a passion to level up your teaching effectiveness. This session will provide participants

information about the future of Accounting Education and highlight opportunities to successfully maneuver and embrace disruptive innovation. Learn more about how you can level up your teaching effectiveness with technology and reshape your classroom to prepare students for the future.

Markus Ahrens, St. Louis Community College – Meramec  
Cathy Scott, University of North Texas at Dallas

10:40 am–11:00 am **Break**

11:00 am–12:15 pm **Concurrent Session**

**Research Track**

Tackling Reviewer Comments...How to Manage Your Revise and Resubmit

**Teaching Track**

Blockchain

12:15 pm–1:30 pm **Lunch**

1:30 pm–3:10 pm **Concurrent Session**

**Research**

Round Tables with Editors

**Teaching**

Teaching Roundtables

3:30 pm–5:00 pm **Closing Session**

***THE GEN Z WORLDVIEW***

Digital natives. Pragmatic planners. Competitive entrepreneurs. While most are still talking about millennials, Gen Z (aged 12-24 in 2019) have filled college campuses across the nation. Their shared values reflect today's socially complex and connected world. Gen Z may even appear to share similarities with previous generations but the events that shaped their values are where the difference can be found. A global marketing agency provided research and insights into Gen Z's worldview, their values, implications, and considerations for today's accounting educators and prospective employers.

Kimberly Swanson Church, Ph.D. University of Missouri Kansas  
City  
Jeff Wright, CPA Rockhurst University



## **Nominations Committee Report**

### **2019 Election of TLC Officers & Nominating Committee**

Chair Gail Hoover King and the 2018-2019 Nomination Committee comprised of Natalie Churyk, Kimberly Church, Darla Honn, Dan Jones and Scott Showalter, report that the following individuals have been **elected** for 2019-2021:

Cathy Scott – University of North Texas at Dallas – **Treasurer**

#### **Newly elected members of the 2019-2020 Nominations Committee are:**

Rebekah Heath, Kansas State University  
Nadia Schwartz, Augustana College  
Dan Jones, Assumption College  
Wendy Tietz Kent State University

## **Awards Committee Report**

<b>Tracy Manly</b>	<b>University of Tulsa</b>
Markus Ahrens	St. LouisCommunity College - Meramec
Susan Curtis	University of Illinois-Champaign
Mark Holtzblatt	Cleveland State University
Bambi Hora	University of Central Oklahoma
Sara Kern	Gonzaga University
Carol Yacht	McGraw Hill Higher Education

The TLC Awards Committee selected recipients for all TLC awards for 2019. The activities of the committee are summarized below.

1. Solicited nominations for the three TLC awards (Outstanding Research in Accounting Education; Outstanding Instructional Contribution; Hall of Honor). Multiple nominations were received for each award. Nominations closed on April 1, 2019.
2. Nominations were distributed to the committee members along with an evaluation rubric and an online survey. The committee discussed the nominations and made selections during a conference call on April 30, 2019.
3. The following selections were made for the 2019 TLC Awards. Award winners were notified and confirmed attendance for the award presentation. All other nominees

were also contacted. The awards will be presented at the TLC Section Breakfast meeting at the AAA Annual meeting.

- a. Outstanding Research in Accounting Education – Stout, David. 2018 “Further things I have learned...selected reflections about publishing in accounting education,” *Issues in Accounting Education*, 33(3): 67-84.
- b. Outstanding Instructional Contribution Award: Borthick, A. F., and G. P. Schneider. 2018 “Minimizing cognitive load in representing processes in a business process diagram: Capturing the process and making inferences about it,” *Issues in Accounting Education*, 33(1): 75-88.
- c. Hall of Honor Inductee – Gail Hoover King

### **Membership Committee Report**

<b>Co-Chair</b>	<b>Rose Layton</b>	<b>University of Southern California</b>
<b>Co-Chair</b>	<b>Patricia Johnson</b>	<b>The State University of New York at Fredonia</b>

### **Paid members of the TLC Section by Year**

2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
1,053	984	898	846	883	874	820	855

### **Webmaster Report**

Working with AAA in standardization project for all Sections and Regions. Ongoing update in progress.

### **Faculty Development – Teaching**

<b>Marsha Huber</b>	<b>Youngstown State University</b>
Lisa Brown	Indiana Institute of Technology
P. Jeffrey Christakos	Monmouth University
Cheryl S. Crespi	Central CT State University
Doug Letsch	Upper Iowa University
Karl Menk	Duquesne University
Kalpana Pai	Saint Mary's College of California
Barbara Thomas	Triton College

The faculty development committee has continued to work to bring design thinking to accounting education. We presented the two prior years and we have discussed writing an article about our work with design thinking.

### **Faculty Development – Teaching**

<b>Patricia Johnson</b>	<b>The State University of New York at Fredonia</b>
Elizabeth Grace Delano	Curry College
Scott Dell	Marian University of Fond du Lac
Vicki Jobst	Benedictine University
Mitchell Franklin	Le Moyne College
Gregory Prescott	University of South Alabama
Jason Stanfield	Ball State University

No report

### **Faculty Development – Research**

<b>Cathleen Burns</b>	<b>University of Colorado</b>
Stephen Coetzee	University of Pretoria
Mary Fischer	University of Texas at Tyler
Claire Kamm Latham	Washington State University Vancouver
Linda Matuszewski	Northern Illinois University
Judith Sage	University of Texas - Rio Grande Valley

1. We have had 12 Zoom meetings this past year (meet on a monthly basis).
2. Judith Sage will be leading our third panel in three years at the AAA Annual Meeting. The title of this year's panel is "Techniques for Teaching and Grading Communication of Critical Thinking." The panel will be videotaped.
3. We have submitted a paper to Issues in Accounting Education that is under review.
4. We have submitted the same paper in 3 above to the TLC Mid-Year Meeting in Tampa, Florida.

### **Faculty Development – Research**

<b>Nicholas McGuigan</b>	<b>Monash Business School</b>
Nishat Abbasi	Menlo College
Amelia Annette Baldwin	University of South Alabama
Joe Krupka	Savannah State University
Helen Pruitt	
Srinivasan Ragothaman	The University of South Dakota
Fang Zhao	Merrimack College

We conducted a thought-leadership panel discussion on the future of accounting education at the annual meeting, have been progressing the special issue of *Issues in Accounting Education* on this topic. Have been working on a proposal for a future of accounting project and have just finalized a call for papers for a special issue of *Issues in Accounting Education* on Diversity and Inclusion in Accounting Education.

## **International Outreach**

<b>Greg Stoner</b>	<b>University of Glasgow</b>
<b>Norbert Tschakert</b>	<b>Salem State University</b>
Cindy Bolt-Lee	The Citadel
David Bond	UTS Business School
Nicholas McGuigan	Monash Business School
Ilene Leopold Persoff	LIU Post
Anna Vysotskaya	Southern Federal University, Russia

No Report

### **2019 TLC Regional Coordinating Committee Report (Yvette Lazdowski)**

As in previous years, we continue to get ample TLC paper submissions in the regions. Please continue your robust submission of papers into the regional and national meetings—also urge your colleagues to submit as well. Let’s keep those cases and research papers rolling in!

Our committee assists regional coordinators in their role in assigning paper reviewers and fielding TLC panel proposals. The regional coordinators are instrumental in helping to select the TLC Best Paper in all the regions. Based on the TLC paper reviews at the regional level, each regional coordinator submits their top two or three papers on which all regional coordinators submit their vote through a blind review process. The AAA prepares a check and plaque for each TLC Best Paper regional winner, and that region’s coordinator informs their paper chair of the winning paper and author(s). Our TLC Best Paper award is a great way to promote our section and recognize the expertise and talent of our section members.

Consider volunteering your time as a regional coordinator—please let us know if you’re interested in supporting our effort in recognizing top research and teaching cases at the local level. A big thank you to our regional and national paper reviewers, and to the regional coordinators who help select the best TLC papers!

Yvette Lazdowski, DBA, CPA, CFE, CMA, CFM  
Chair, TLC Regional Coordinator Committee

**The following are 2018-2019 best paper awards by region:**

<b>Region</b>	<b>Winners</b>	<b>Paper Title</b>
Western	Marcus Burger, Idaho State University, Marla Ann Kraut, The University of Idaho, Robert R. Picard, Idaho State University	“Bad Days at New Day Products,”
Southwest	Pamela Baker, Texas Women’s University	“A Case Study of Accounting Program Quality Changes Resulting from AACSB and ACBSP Business Accreditation”.
Mid-Atlantic	Timothy J. Fogarty, Case Western Reserve University, Alan Reinstein, Wayne State University and Mary Sasmaz, Case Western Reserve University.	"Having one’s cake and eating it too? Exploring the balance between research and teaching for accounting education.”
Southeast	Gabriel Saucedo Seattle University Nicole Wright James Madison University	“Tintype, Inc. Audit Completion Case”
Ohio	Marsha M. Huber, Youngstown State University, Elena Klevsky, University of New Mexico	“Serendipity in Accounting: Teaching Students How to Navigate in a Changing World”
Northeast	Wayne G. Bremser, Villanova University, Eva K. Jermakowicz, Tennessee State University, Alan Reinstein, Wayne State University	“Sustainability Reporting in the Auto Industry: The Case of Ford Motor Company.”
Mldwest	Anne M.A. Sergeant, Grand Valley State University, Neal A. VandenBerg, Grand Valley State University.	“Banking and Budgeting: A Case of Integrated Learning ”

## **2019-2020 Executive Committee**

### **President**

Cassy Budd  
Brigham Young University

### **Past President**

Natalie T. Churyk  
Northern Illinois University

### **Vice President-Academic**

Karen Osterheld  
Bentley University

### **Vice President-Practice**

Bette Kozlowski  
National Director, Faculty Relations,  
KPMG LLP

### **Secretary**

Claire Kamm Latham  
Washington State University - Vancouver

### **Treasurer**

Cathy Scott  
University of North Texas at Dallas

### **Council Representative**

Bambi Hora  
University of Central Oklahoma

## **2019-2020 Editor & Webmaster**

### ***The Accounting Educator* (Newsletter) Editor**

Clair Kamm Latham  
Washington State University - Vancouver

### **Webmaster**

Cathy Scott  
University of North Texas at Dallas

# Thank you

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## **Many Thanks to TLC's 2018-2019 Executive Committee:**

Cassy Budd, President  
Natalie Churyk, Past President  
Karen Osterheld, Vice President - Academic  
Bette Kozlowski, Vice President - Practice  
Cindy Bolt-Lee, Treasurer  
Claire Kamm Latham, Secretary  
Bambi Hora, Council

## **Many Thanks to TLC's 2018-2019 Committee Chairs:**

Carol Yacht, Newsletter Editor  
Gail Hoover King, Nominations Committee Chair  
Wendy Tietz and Shaokun Carol Yu, Annual Meeting Program Chairs  
Tracy Manly, Awards Chair  
Cathy Scott, Webmaster  
Rose Layton and Patricia Johnson, Membership Chairs  
Yvette Lazdowski, Regional Coordinator Chair  
Wendy Tietz and Melissa Larson, On-line Meetings Co-Chairs  
Marsha Huber, Patricia Johnson, Cathleen Burns, Nicholas McGuigan, Rose Layton: Faculty Development Chairs  
Greg Stoner International Outreach Chair  
Cathy Scott, Midyear Colloquium Chair

## **Many Thanks to TLC's 2018-2019 Regional Coordinators:**

Markus Ahrens & Susan Curtis, Midwest  
Shannon Charles & Melissa Larson, Western  
Yvette Lazdowski & Patricia Johnson, Northeast  
Mark Holtzblatt & Renee Castrigano, Ohio  
Karen Farmer & Edward Walker, Southwest  
Maureen Flores & Carol Hughes, Southeast  
Cindy Phillips & Joseph Trainor, Mid-Atlantic



# Thank you

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*TLC Colloquium*

### Past TLC Chairs/Presidents

Fred Neumann,	1991-92	University of Illinois (Urbana-Champaign)
Jan Williams,	1992-93	University of Tennessee – Knoxville
Jay Smith,	1993-94	Brigham Young University
Richard E. Baker,	1994-95	Northern Illinois University
Kent St. Pierre,	1995-96	University of Delaware
Dave Stout,	1996-97	Villanova University
Billie Cunningham,	1997-98	University of Missouri – Columbia
Kevin Stocks,	1998-99	Brigham Young University
Jim Rebele,	1999-2000	Santa Clara University (visiting)
Donald E. Wygal,	2000-01	Rider University
Bill Schwartz,	2001-02	Indiana University – South Bend
Dasaratha Rama,	2002-03	Florida International University
Frank Buckless,	2003-04	North Carolina State University
Thomas G. Calderon,	2004-05	University of Akron
Timothy Fogarty,	2005-06	Case Western Reserve University
Alan Reinstein,	2006-07	Wayne State University
D. Larry Crumbley,	2007-08	Louisiana State University
Dale L. Flesher,	2008-10	University of Mississippi
Robert D. Allen	2010-12	University of Utah
Susan Crosson,	2012-14	Emory University
Gail Hoover King,	2014-16	Purdue University Northwest
Natalie T. Churyk	2016-18	Northern Illinois University

### **TLC Hall of Honor Inductees**

- 2008 Frederick L. Neumann, University of Illinois
- 2008 Jan R. Williams, University of Tennessee at Knoxville
- 2008 David E. Stout, Youngstown State University
- 2008 Richard E. Baker, Northern Illinois University
- 2008 Donald E. Wygal, Rider University
- 2009 Kevin D. Stocks, Brigham Young University
- 2010 Thomas Calderon, University of Akron
- 2011 Billie Cunningham, University of Missouri-Columbia
- 2012 Dale L. Flesher, University of Mississippi
- 2013 Robert D. Allen, University of Utah
- 2014 Cathleen Burns, University of Colorado
- 2015 Susan Crosson, Emory University
- 2016 Kent St. Pierre, St. Joseph's University
- 2017 Alan Reinstein, Wayne State University
- 2018 Timothy J. Fogarty, Case Western University
- 2019 Gail Hoover King, Washburn University