



Teaching, Learning & Curriculum (TLC) Section
American Accounting Association

The Accounting Educator

Fall 2008

Volume XVIII, No. 1

A MESSAGE FROM THE CHAIR



September 2008

Greetings to Members of the TLC Section:

Having just returned from the 2008 AAA annual meeting in Anaheim, the largest meeting in the Association's history, I find myself energized by the excitement generated at the meeting. As we begin the 2008-09 academic year, I want to thank each of you for the opportunity to serve as chair of the Teaching, Learning & Curriculum (TLC) Section.

Technically, I suppose that I am the first chairman of the TLC Section,

because the Section has, since its founding in 1991, been known as the Teaching & Curriculum Section (T&C). The change in name is significant. We previously were only concerned with what our schools offered (the curriculum) and what we did (teaching). Now, we have recognized that the students have a role; what they get out of our courses (learning) is just as significant as what we teach. Assessment of output is a critical factor in accreditation, and now this is a part of our Section's domain as well. Also, the new name makes for a great acronym. What do most people think of when they see TLC? Hopefully, we provide more than just tender loving care to our students.

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Salute to Our Past Chairman



Our immediate past chairman, Larry Crumbley, of Louisiana State University (LSU), is to be saluted for his accomplishments on the Section's behalf during the past year. Dr. Crumbley shepherded through the name change and a change in the Section's bylaws. He appointed a committee (chaired by Don Wygal of Rider University) to create an institutional memory. That committee's 20-page history of the organization through 2001 is available on the TLC website. Crumbley found there were no

“charges” for the TLC committees, so he developed objectives and goals for every committee, most of which can be used in this and later years.

Crumbley also inaugurated a “Hall of Honor” Award to be given to members who have made great contributions to the Section over a long period of time. At the annual meeting, four of the Section's previous Service Award winners were grandfathered into the Hall, while Don Wygal was this year's inductee. Crumbley also obtained funding for the Hall of Honor Award and for the Section's other awards.

Membership was also one of Crumbley's major goals, and successes. As he often pointed out, every academic member of the AAA should be a member of the TLC Section. In fact, teaching and learning is the biggest part of all of our jobs. This Section should therefore be a key component in the career of every academic accountant. Because of Larry's efforts, membership in TLC has increased substantially during the past year. TLC should be the largest AAA section, because we cross all disciplines.

Larry's other contributions during the past year included pushing ahead the Section's project to publish a monograph on measuring learning. That volume will be distributed to members sometime during the coming year.

Projects for 2008-2010

Crumbley's leadership will be a hard act to follow, but someone has to do it. At the breakfast meeting in Anaheim, I outlined several of our plans for the future. First, I will continue the initiatives started by my predecessors, including the aforementioned monograph. I have also reappointed a committee to look into the publication of a journal, which might be an on-line journal. Another committee is charged with bringing the TLC history up to date since 2001.

A new project in the coming year will be a mid-year meeting. Most of the AAA sections have mid-year meetings in January or February, but the TLC has never had such a meeting. In early 2009, we are going to have a **TLC Mid-Year Meeting**, but it will be different—it will be an on-line meeting. With the high costs of travel, an on-line meeting seems to be a way for us to get ideas, CPE hours, and credit for presenting papers, but to do so at no cost. Some of you may have participated in some of the one-hour CPE programs sponsored by the textbook publisher John Wiley & Sons. Our meeting is expected to be similar in approach, but with numerous presenters throughout the day. A committee will formulate the details, but members need to be thinking about a research paper or teaching technique that can be presented electronically.

Another initiative for the coming year is a **Video Digitization Project**. For many years, Bob Jensen of Trinity University videotaped plenary speakers and some concurrent speakers at meetings of the AAA. Upon his retirement in 2007, Jensen donated those videotapes (about 1,000 hours of content on 250 tapes) to the National Library of the Accounting Profession at the University of Mississippi. The library staff now has plans to digitize some of those tapes and make them available on the Internet. The TLC will provide some limited funding for the digitization and will determine which tapes should be digitized.

Another initiative for the coming year will be to figure out a way to utilize the new **“AAA Commons.”** Those who attended the annual meeting know that the Commons is the AAA’s attempt to facilitate an on-line social network (sort of like Facebook). Any member can go on the Commons website and put up any type of content he or she desires. The question is, can we as the TLC Section use the Commons to enhance teaching, learning, and curriculum development. For example, I was thinking we could have a site devoted to the sharing of syllabi for various courses we teach. Once the site is set up, members can add their own syllabi, or can look at anyone else’s syllabus.

In conclusion, I pledge to work with the other officers, and with you, to make the TLC a meaningful organization in your life. Please share with me (acdlf@olemiss.edu) your ideas for things the TLC should be doing. We can make the TLC the strongest and most active AAA section. You can help.

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Manuscripts and Shaggy Dog Stories

Anyone wishing to submit short manuscripts, cartoons, shaggy dog stories, letters to the editor, calls for papers, or other filler to *The Accounting Educator* should send the material to the editor, J Riley Shaw, at the address below

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CALL FOR SHORT PAPERS FOR NEXT ISSUE:

AACSB ASSESSMENT: ONE CLASS AT A TIME

If you have been asked to provide classroom assessment information for AACSB or regional accreditation, how do you do it? What do you assess? Do you use pre-tests or post-tests? How many different things are assessed in your class, and how do your results fit into the overall assessment program? Your manuscript should be short (not over two pages single spaced). Submit your manuscript electronically by December 1 to jrshaw@olemiss.edu.

CALL FOR NOMINATIONS - TLC HALL OF HONOR

The purpose of the Teaching, Learning, & Curriculum Section's Hall of Honor Award is to recognize a TLC member who has provided outstanding service to the section for an extended period of time. The TLC Hall of Honor Award is generously funded by the KPMG Foundation. To be eligible, one must have been a TLC member for at least 8 years when nominated. The person must have a record of distinguished service as a TLC committee member and served as a Chair of at least one TLC committee as well as an officer or director.

The following information will be helpful to the Awards Committee when evaluating a nominee:

- Evaluations of the nominee's committee service by chairpersons of committees on which the nominee has served. The evaluations may be solicited if necessary.
- Evaluations provided by TLC members who have served on at least one TLC committee chaired by the nominee. The evaluations may be solicited if necessary.
- Other information that the nominator feels will help in evaluating the nominee's TLC service such as a resume or vita.

The Committee will secure the nominee's TLC service record.

Nomination procedure

The nomination must be made by a TLC member. There is no standard nomination form. The written nomination should include a statement of support and any relevant documentation as to why the nominee deserves the award.

Nominations will be accepted through April 30, 2009.

Teaching News Great Ideas for Teaching Accounting

South-Western College Publishing has created the Great Ideas for Teaching accounting site (<http://www.swlearning.com/accounting/car/gita.html>) to allow accounting professors the opportunity to share their teaching techniques. The teaching tips contributed by various accounting professors are categorized into a table of contents similar to that of an introductory accounting textbook. The site also provides tips on classroom management, communication skills and team work development. Visitors can use a form at the site to submit their own teaching ideas.

TLC HALL OF HONOR INDUCTS FIRST MEMBERS



2008 Inductee – Don E. Wygal, Sr., right, received his plaque from Bernie Milano of the KPMG Foundation

A new award was established this year—the Hall of Honors Award. The purpose of the Teaching, Learning & Curriculum Section’s Hall of Honor Award is to recognize a TLC member who has provided outstanding service to the section for an extended period of time. The award is generously funded by the KPMG Foundation. Larry Crumbley reported from the Hall of Honors selection committee, and Bernie Milano from KPMG presented this year’s nominee, Donald Wygal (Rider University). The membership also voted to add the four previous Service Award winners to the Hall of Honors. The four previous honorees who were “grandfathered in” to the Hall of Honors were David E. Stout (Youngstown State University), Richard E. Baker (Northern Illinois University), Jan Williams (University of Tennessee), and Fred Neumann (University of Illinois).

HALL OF HONOR INDUCTEES



David E. Stout



Richard Baker



Jan Williams



Fred Neumann

2008 Outstanding Accounting Education Research Award Carol W. Springer and A. Faye Borthick



David Stout, Research Award Committee Chair, and Ellen Glazerman, Executive Director of the Ernst & Young Foundation, present the Outstanding Accounting Education Research Award to Carol Springer (not pictured) and Faye Borthick

The 2008 Outstanding Accounting Education Research Award was shared by two coauthors, Carol Springer and Faye Borthick for their 2007 article entitled “Improving Performance in Accounting: Evidence for Insisting on Cognitive Conflict Tasks,” which appeared in *Issues in Accounting Education* (February), pp. 1-19. Springer and Borthick are faculty members at Georgia State University.

The purpose of the Outstanding Accounting Education Research Award is to recognize excellence in accounting education research. Research articles (besides cases, instructional resources, and teaching and educational notes) in English in the field of accounting education published in 2007 were eligible for the award. Self-nominations are acceptable and typical. Nominations for the 2009 award (based on a 2008 publication) should include (a) copy of the paper, (b) cover letter, and (c) statement of membership in the T&C section. These items should be submitted electronically, by April 8, 2009, to the Selection Committee Chair, David E. Stout (destout@ysu.edu).

BREAKFAST SPEECH FOR TLC SECTION OF THE AAA

Marsha Huber, Otterbein College



Good morning. I want to thank Larry for asking me to be this morning's speaker. It's an honor for me to share my thoughts with you on classroom assessment today, even at this early hour. I hope what I have to say will add value to your lives.

We know "accountability" and "assessment" are words often heard in education today. In fact, for accreditation, assessment is a requirement. AACSB standard 13 states that "faculty must actively involve students in the learning process, encourage collaboration, and ensure frequent, prompt feedback on student performance." Margaret Spellings, the Secretary of Education, commissioned a task force to evaluate the current state of education in the U.S. in 2006. The Spellings Commission (2006) urged educators to "make a commitment to embrace new pedagogies,

curricula, and technologies to improve student learning" to correct shortcomings in educational quality.

Besides for the obvious public accountability reasons, I've heard many say, "Why should I care? My job is to teach. Let the administrators worry about this?" I myself used to be of this opinion. As a professor, I saw myself as a subject matter expert, not as a professional educator.

But as time passed by, my view of my role as a professor changed. It all began at an interterm conference at my college in December of 2005, when I attended a seminar taught by educator Dee Fink. I think I went to the seminar initially for the free lunch and book. Being the accountant that I am, I figured the free lunch would save me a few dollars.

At the conference, Dee Fink spoke of six dimensions of learning – foundational knowledge, application, integration, caring, the human dimension, and learning how to learn. I was familiar with foundational knowledge and application being an accounting professor. I could teach knowledge, in fact, all day long. And I could do application – I had my students solving problems. Integration, I wasn't so sure about. Caring? What in the heck is that? And the human dimension? Are my students human? ☺ I had heard of life-long learning, but wasn't so sure if I should do anything about it.

Fink also stated that we, as faculty, needed to write learning goals in these six areas, design the learning experiences to support those goals, and then complete the process by assessing whether or not the students accomplished these goals. It was the interaction of those six dimensions that caused significant learning to happen.

I came to a realization that if I don't take responsibility for my student's learning, who will? It's not about me, but it's about them – preparing students for the future that awaits them. To do this effectively, I need to be familiar with the literature in the field, understand the “best” practices in higher education, and work to improving my own craft of teaching. This is where Classroom Assessment Techniques (or CATs) come into the picture, thus the title of this speech, “Improving Teaching and Learning through SMART Classroom Assessment Techniques.”

When it comes to assessment, several questions need to be addressed:

- What do I want them to know?
- What do I want them to do?
- How do they think?
- And what would make me as a professor cringe?

There's all kind of assessments – program assessment, outcomes assessment, etc. Classroom assessment, however, is unique because it is the only type of assessment that is under the control of the professor.

Angelo and Cross, in 1993, coined CATs. In their classic book on Classroom Assessment Techniques. They defined CATs as an “ongoing process aimed at understanding and improving student learning.” CATs are “feedback devices” or “instruments that faculty can use to find out how much, how well, and even how students are learning what you are trying to teach them.”

CATs need to be SMART:

Systematic – on going throughout the term

Measurable – assessing a particular learning goal

Appropriate – congruent to the learning goal

Relevant – meaningful to the instructor and student

Timely – implemented at the right time during the term

In addition, CATs should include a feedback loop that connects both the faculty member and students as partners in improving teaching and learning. We are both responsible to make learning happen. I am responsible to improve my teaching and the students are responsible to improve their learning.

CATs are used at the beginning, middle, and end of the quarter. Allow me to go over a few of these CATs with you.

The first CAT that I am going to discuss is the “prior period” CAT. I do this the first day of class. I give this CAT the first day to learn about my students – did they have an accounting class before, are they retaking the class, are they working in accounting, what is their prior knowledge base, by asking them about key terms that I feel are important (such as internal controls, SOX, debit and credits). I want to plant terminology in their minds of what I consider important. I also ask their motivation levels and their feelings, yes, their feelings. I talk about their feelings, which strikes many as odd, but it helps to break the ice, and has to do with Fink’s dimension of caring. The students express anxiety, apprehension, and sometimes disdain for the course. I ask my students “how would they like to be in my shoes trying to teach a class with such negative feelings about the subject matter.” This seems to help dissipate the negativity a bit. I also ask them to tell me how they feel now that the first class is over, and they seem to feel much better.

The second CAT is the Timekeeper. I give this to students so that I can communicate what the time expectations required for them are to be successful in the class based on the experience of prior students. Many professors tell students that they are expected to spend two hours outside of class for every one hour in class. In fact, every professor tells the students that on the first day of class. Do your students believe you? Do you think they are really spending that much time outside of class? Do you really know?

I know exactly how much time my students spend on their courses. I have the students track their time on a timekeeper sheet and give them a few points for it, maybe 10 or 15 points out of a total of 500. In Principles, my students spend an average of 55 – 60 hours, with a range of about 40 hours to a high of 120 hours, outside of class on the quarter system. This helps my students set realistic expectations of their study time so they can plan better. For Intermediate Accounting, the students average about 120 hours outside of class, with a range of about 100 hours to a high of 180. Because my students know these numbers are real, they can plan better. In fact, I’ve had students quit their jobs in Intermediate because they understood the time commitment that would be required of them to be successful.

I periodically run correlations between the times and grades and have mixed results. There was no correlation between the Principles class and grades, but there was a correlation for Audit and Tax. I didn’t work out the confounding variables because that wasn’t the point of my study. I just wanted my students, especially in the Principles class, to know that just because they spend a lot of time on a class does not necessarily mean that they will get an “A.”

CATS that can be used throughout the term can be something as simple as walking around the classroom to see what my students are doing. As an accountant, I like tracking numbers so I wear a pedometer during my classes. During a typical 2-hour class, I

usually walk half a mile around the classroom as I look to see what my students are doing. During the quarter, I've also used clickers from time to time and muddiest point papers. Again, the idea is to see if they are learning and what they are learning.

I have also developed my own CATs. For example, I wanted to assess if students could explain a financial statement to another student so I developed the "Friend CAT." I ask their friend to answer questions about the F/S to measure how well my students performed this task. Invariably I do see holes in the explanations – and I can discuss this material again. I also ask how long this exercise took, and the range has been between 20 minutes and 2.5 hours. I mention to students that they might want to chose a person that will "get it" faster than in 2.5 hours. If they get to an hour, they might want to find another friend☺.

Another fantastic CAT is the mid-term intervention; this is where an outsider holds a 20 minute focus group with my students. At our college, it is the Director of the Center for Teaching and Learning. This in itself can make a major difference in the way you teach. I've learned about obstacles that I might have placed that impeded my student learning. This would include something as simple as describing a test as "hard" rather than as "challenging, but doable." I unknowingly set up an "us versus them" mentality in my classes. If simply changing one word in how I describe tests makes a difference, then it is worth changing.

Now to my final and favorite CAT – the "ASK CAT" – A S K. I developed this last fall when practically my entire intermediate class flunked the midterm. Often when this happens, we give a re-test or bonus points or let them redo the test, dragging this bad experience on for another week. I spoke to my colleague, David Dennis, about it, and we discussed how these re-tests, re-working of points, were of marginal improvement. In fact, the re-tests often took longer to grade than the first test. Thus, I decided it was time for me to be EMANCIPATED. No more of this. Instead, I told the students I would give them 10 points to tell me what happened in detail – why did they fail, how did they study, and what did they study?

I thought they would tell me that "they studied the wrong materials" or "the questions weren't worded like the homework in the book." But what they told me surprised me. Rather they told me that they studied "what was easy" and studied "what they liked." At least they liked something☺. It's no wonder they flunked. This would have never occurred to me – I never studied like this, and you probably didn't either, or else we would not have Ph.D.s.

If I hadn't asked them this question, then I wouldn't have been able to help them. It wouldn't matter what I had done during the quarter – if my students continued to study what was easy and what they liked, their test performance would never improve. This ties to Dee Fink's dimension of learning how to learn, I am helping my students learn how to study so that they can succeed in the future.

Another question I asked just last quarter was “if their grade reflected their work.” A few students told me that it did. They wrote that they did not put in enough efforts for a variety of reasons, and received the grade that they deserved. For the most part, the other students did not think so. What I found out was that students equated effort to their grade. Not once did I see them discuss the “quality” of their work. This concept was completely missing from their paradigm of learning. Here is another flaw in their thinking that I can now address. I ask them if they would be happy if their dentist pulled the wrong tooth. After all, isn’t it the effort that counts?

I tell them I appreciate their effort, but it is the quality of their work that counts. That is what their boss will expect of them as professionals. They need to do quality work whether on tests, homework, and anything they do in life. Again, it is important for me to help them clear up problems in their thinking so that they can be successful in future classes and in their careers.

In conclusion, I’ve written a poem just for you. I wrote this on the plane on my way over. Mind you, I am not a poet, but an accountant. This is my first public poetry reading. So humor me when you see me around the conference and tell me that you liked my poem☺.

After 20 years of teaching
And what my students might consider preaching
It all became Ho Hum
And just no fun
My students who had mom on the line
Would sit in my class and whine, whine, whine
What I didn’t know is that I didn’t know
That I could change my teaching and Whoa
When I began to think of their learning
A passion began a burning
Why don’t you try some CATs?
And see if it’s just all THAT
So thanks for letting me share with you
I hope that a revolution can happen in you too

Thank-you.

ATTENDING ACCOUNTANCY CONFERENCES OPPORTUNITIES FOR ENGAGING IN THE SCHOLARSHIP OF TEACHING AND LEARNING

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There are several opportunities for accounting professors to attend conferences through the American Accounting Association (AAA). Such opportunities include the AAA annual meeting, along with regional and section meetings, and the late Colloquium. The annual meeting is one of the most cost beneficial meetings an accounting professor can attend. The annual meeting has various facets to it: plenary sessions, concurrent sessions, paper sessions and panels, research paper forums, effective learning strategies forums, placement services, and of course, the exhibitors. Each facet serves an essential function in making the conference a success.

Plenary Sessions and Luncheon Presentations. Over the past twenty years, plenary sessions and luncheon presentations have been the most successful events. Not only are the speakers excellent, but the topics are also some of the most timely and relevant to the profession. For example, in 2003, the year after Sarbanes Oxley was enacted, Arthur Wyatt addressed the annual AAA meeting in Hawaii about *Accounting Professionalism – They Just Don’t Get It*. Then in 2005, Cynthia Cooper spoke on *Uncovering Fraud at WorldCom*, and received a spontaneous standing ovation. And, in 2007 at the AAA annual meeting in Chicago, Joe Henrich and Denise Schmandt-Besserat reminded us that accounting does not exist in a vacuum but analogized its historical development to archeology and anthropology. Plenary sessions are excellent and widely attended. Luncheon speakers were also very stimulating, with topics such as *Globalization: Implications for Accounting and Accounting Education* (Aulana Peters, 2008); *The Sarbanes-Oxley Act: A Three Year Retrospective* (Dennis Beresford, 2005), and *An Academic Research Perspective on Accounting Standard Setting* (Katherine Schipper, 2002).

Effective Learning Strategy Forums. In recent years, the Scholarship of Teaching and Learning has attained greater visibility. Focus on active learning has become more intense since our classes are now composed of “Generation Y” and “Millennial” students. These “Gen-Ys” and “Millennials” have a much shorter attention span and are conditioned to multi-tasking, requiring different teaching techniques than in the past. Effective Learning Strategy Forums, as well as various workshops, have proven very helpful in providing more thought-provoking opportunities to incorporate active learning techniques into the classroom. As a bonus these forums frequently provide hardcopy and disk takeaways to make these activities easier to incorporate in course materials. Some of the more memorable of these workshops include: *Developing Accounting Jeopardy Games Using Microsoft® PowerPoint* (Michael Seda, 2003); *Using a Variety of Teaching Tools to Help Students Learn to Apply and Explain a New Accounting Standard* (Sandra Roberson, 2004); *Teaching Is an Art—Not a Science!* (Galen Rupp, 2004); *Using Audience Response Systems ("Clickers") in Introductory Accounting Classes* (Wendy Tietz, 2005); *iPods Promote Teaching/Learning* (Susan Crosson, 2005); and *Fun in the Classroom* (Paul Mihalek, Patricia Poli, and Milo Peck, 2006). These examples provide insights into the variety of active-learning activities that may be adopted, and great teaching and learning tools.

Concurrent Sessions. Concurrent sessions are the largest component of the annual meeting. Encompassing each section's topical area and presenting a variety of paper sessions and panels, concurrent sessions provide opportunities for participants to select sessions that are most interesting to them. The degree of excellence of the papers presented at the annual meeting is the highest of all the (annual, regional, and sectional) AAA meetings, as they address the most current topics and provide high level insights to these topics. Participants have ample opportunity to discuss research with the authors after each session is concluded, allowing colleagues with common interest to discuss their pursuits. Unfortunately, no matter how well the sessions are scheduled, there may be timing conflicts for some participants. Proponents of active learning have opportunities to gain insights into student attitudes, abilities, and stimuli by attending these meetings, but must choose which sessions to attend. They are not the only ones who must choose which sessions they wish to attend. For example, there were as many as nine paper/panel sessions held concurrently which might be of interest to auditing professors. This makes the selection process difficult, or may require session-hopping. Additionally, the inability to foretell the popularity of some sessions oft-times results in 'standing room only' situations, with participants spilling into the hallways; such situations occurring through no lack of planning or insight on the part of those planning the conference.

Exhibitors. Exhibitors are of great value to many professors, as they provide opportunity to explore new and newly-revised textbooks and their ancillary materials without having to carry them home or return them to publishers. Additionally, professors may discuss many of these texts with attending authors and/or marketing representatives.

Research Paper Forum. The research paper forum is also well attended. Some papers will enjoy popularity, as participants with similar interests will stop to investigate what the papers contain, while other papers may enjoy little or no traffic.

Networking Opportunities. Far and away, the largest benefit to a participant of the AAA annual conference is the ability to network with colleagues from around the globe. One will undoubtedly find professors with similar interests, colleagues with whom we have worked in the past or with whom we have served on committees, in addition to those we know from previous conferences. Making and renewing these connections makes the meeting worthwhile in itself.

One Drawback: Cost of Attendance. Every meeting has its drawbacks as well. The AAA meetings have become so well attended that, frequently, two hotels are required to house all participants, and such accommodations tend to be expensive. The cost of travel, meals, and hotel, added to the conference fee, can sometimes become prohibitive, taxing faculty budgets. Too often, those who are priced out of attendance are those who might benefit most.

A Worthwhile Endeavor, Over All. In summary, the annual meeting of the AAA is one of the more cost-beneficial conferences that one might attend. The quality of the presenters, the papers, the panels, and the networking make attendance a worthwhile endeavor, in addition to innumerable other benefits.

ATTENDING ACCOUNTING CONFERENCES

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A professional conference should rejuvenate its participants, providing them with both the inspiration and tools necessary to advance their performance in teaching and research. Achieving this goal requires more than scheduling a series of research paper presentations. A good conference must provide ample opportunities for participants to interact on a professional and personal level, thus fostering networks that can lead to the sharing of teaching methods and collaborative research throughout the year. Veteran educators should be encouraged to share their experiences with less experienced educators. The conference must also incorporate presentations from accounting practitioners who are equipped to relate current practice trends and issues.

Conference organizers and, if applicable, organization officers must set a proper “tone at the top” that encourages collegiality among participants. Participants should feel they are welcome and that their attendance contributes to the conference. The conference schedule must include activities that promote the interaction of regular and new participants. The location of a conference plays an important role in the overall conference experience. The location must provide a professional setting while offering participants and their families a variety of recreational opportunities. Because most institutions struggle to fund faculty travel, the location must also minimize total travel and attendance costs.

As professors of accounting information systems (AIS), the authors believe the annual AIS Educator Conference provides a good model for an effective conference. This conference has both teaching and research sessions and an established reputation of collegiality. Each concurrent session offers hands-on computer training, teaching tips and cases, and research paper presentations. Therefore, participants can tailor the conference to their interests or immediate needs.

The conference addresses a unique need of AIS educators. Unlike undergraduate financial, cost, tax, and auditing courses, little consensus exists on the common body of knowledge that should be incorporated into an AIS course. Rather, AIS educators are faced with an array of possible topics well beyond what can be covered in the typical three-hour course. The availability of technology and the need to stay abreast of changing technologies, both hardware and software, further complicate the decision processes for AIS faculty.

To help faculty remain up to date, the conference provides hands-on technology training. The most recent conferences have included sessions on Microsoft Access, Visio, SAP, ACL, Camtasia, Peachtree, IDEA, Great Plains, and Visual Basic, just to name a few. The conference also has sessions in which faculty can share cases and teaching methods that enable participants to acquire or upgrade their knowledge of AIS topics and to learn to communicate those topics effectively to students. Sessions might include strategies for teaching XBRL, the latest Payment Card Institute (PCI) standards, and analyzing processes using the Resources, Events and Agents (REA) model.

The conference has traditional research sessions where papers are presented and critiqued. Unlike other conferences, the AIS conference accepts completed papers and “extended abstracts” for presentation so that authors can receive insightful comments on potential research ideas.

Held each June in beautiful Colorado, the AIS conference provides useful information for faculty teaching AIS classes at various levels. The conference usually attracts around 90-100 participants. Each evening a “hospitality” room provides beverages and snacks where conference participants meet after dinner to converse and share ideas from the day. Thus, the AIS educator conference meets our expectations for a professional conference. Attending the conference always provides us with valuable resources: a new case to use with students, comments on research projects, new technical skills, a new research partner. For more information on this conference, visit www.aiseducators.com.

CALL FOR PAPERS -VOLUME 10

DEADLINE – JUNE 1, 2009

Advances in Accounting Education is a refereed, research annual whose purpose is to meet the needs of individuals interested in the educational process. Articles may be non-empirical or empirical. Our emphasis is on pedagogy, and articles MUST explain how teaching methods or curricula/programs can be improved. We publish more articles than the other accounting education journals; we average around 13 to 14 per issue.

Non-empirical papers should be academically rigorous. They can be thought pieces (e.g., anecdotal experiences with various pedagogical tools, position papers on particular issues, or historical discussions with implications for current and future efforts). Reasonable assumptions and logical development are essential. The papers must place the topic within the context of the course or program and discuss any relevant tradeoffs or policy issues.

For empirical reports sound research design and execution are critical. Articles must develop a thorough motivation and literature review (possibly including references from outside the accounting field) to provide the basis for the efforts and place the study in a solid context.

Submission Information

Send one hard copy by regular mail (including any research instruments) with a \$35 submission fee payable to the name of the relevant editor. By email send two files; one with a copy but without a cover page and one solely with a cover page. Manuscripts should include a cover page, listing all authors' names and address (with telephone numbers, fax numbers and e-mail addresses). The authors' names and addresses should not appear on the abstract. To assure an anonymous review, authors should not identify themselves directly or indirectly. References to unpublished working papers or dissertations should be avoided.

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CALL FOR PAPERS (CHAPTERS)

Measuring Learning of Accounting Students -- a T&C Monograph

Given concerns about the reliability and validity of the now standard end-of-the-semester student evaluations of teaching (SETs) and the overemphasis placed on SETs by faculty and administrators in retention, promotion, and tenure decisions, a committee will develop a monograph that explores **alternatives** to SETs and focuses on the question of how can we more effectively measure learning that takes place by students. Research shows a high correlation between the amount and level of student learning that takes place and teaching effectiveness (independent of SET scores).

Although accounting educators are supposed to be **experts in measurement issues**, by using SETs to evaluate "teaching effectiveness" (or allowing use of SETs) we have done much to abdicate our responsibilities to our institutions and students, to determine what constitutes effective teaching strategies and tactics (i.e., those that promote short- and long-term student learning and the desire and ability of students to be life-long learners about accounting issues). We do not totally negate the value of SETs for formative or summative purposes, but agree with Wanda Wallace that as they have evolved, SETs are often the "wrong tool for the job," if the job is to measure effective college teaching, and to encourage and foster such teaching, instead of student popularity, ease of the course, etc. We are not naive and do not believe we can convince faculty or administrators that SETs should no longer be used. The goal is to improve the overall process of evaluating teaching effectiveness and measuring student learning by suggesting the use of a **combination** of SETs and other measures to assess teaching effectiveness and student learning. The purpose of the monograph is to identify and discuss these "other measures."

The monograph will consist of an introductory chapter discussing the pros and cons of the present SET situation, and other chapters identifying and discussing what needs to be done and what can be done, and then discuss and illustrate alternative means of measuring teaching effectiveness and student learning, such as use of peer observation and evaluation of a faculty member's classroom teaching and use of a form of "master learning." The monograph will use the AAA citation style (e.g., in *Issues in Accounting Education*). The completed monograph will be sent to T & C members to encourage continued discussion about these issues.

If you do **not agree** with the position above, please contact us. Tell us why we are misguided. Send comments, questions, reactions to this call for papers, and proposals for chapters in the monograph to Ronald Flinn at Creighton University (rflinn@creighton.edu) or RSFlinn@aol.com. We hope you will agree to develop a chapter for the monograph.

Dr. Ronald E. Flinn
Department of Accounting
College of Business Administration
Creighton University
Omaha, NE 68178-0308

AAA TEACHING AND CURRICULUM SECTION
Business Meeting Minutes (Preliminary—Not Yet Approved)
August 4, 2008
Anaheim, CA

The meeting was called to order at 7:10 a.m. by Larry Crumbley. Minutes presented by Roland Madison were approved. Pamela Smith presented a treasurer's report, a cash flow statement for the past 2 ¾ years. Tim Fogarty presented the report of the nominations committee and the result of the elections.

The officers for 2008-2009 are the following:

Chair-Dale Flesher, University of Mississippi
Chair Elect-Bob Allen, University of Utah
Vice-President of Practice-Bernie Milano, KPMG
Treasurer-Roland Madison, John Carroll University
Secretary-Julia Grant, Case Western Reserve University

The Nomination Committee includes the following:

John Everett, Virginia Commonwealth
Ron Flinn, Creighton University
Brian Green, University of Michigan, Dearborn
Roselyn Morris, Texas State University, San Marcos
Alan Reinstein, Wayne State University
D. Larry Crumbley, Louisiana State University

From the chair, the members were encouraged to indicate interest in serving in the various section roles next year.

Election results, including the new section officers and the nominating committee for the year, the 2008-2009 regional coordinators, and the secretary and treasurer's reports were compiled into the "Gold Book" provided to all meeting attendees. The Gold Book also included the schedule for the section's 27 program sessions.

Committee chairs reported to the membership. Larry Crumbley reported for the journal committee, which continues to address the question of a new journal. Progyan Basu reported that digital pictures of sessions will be put on the TLC Section website. The membership committee reported activity to encourage membership, including emails with invitations to the breakfast and invitations to join the section. The service learning committee will be conducting a survey during September. The AAA Shared Experiences Committee distributed a written report on the successful panels presented at the regional and national meetings during 2007-08. The program liaison committee presented a written summary of the submissions and resulting planned papers and panels accepted for the 2007 and 2008 annual meetings. The historical preservation and reflections work continues, with Don Wygal reporting progress on a write-up of the section's history. The plan is to make this work available on the website. The bylaws review committee reported that proposals for changes in terms of officers attracted more than 200 votes, one measure of membership engagement.

Larry Crumbley then introduced incoming chair Dale Flesher, who presented Larry a plaque recognizing his service to the section during 2007-08. Dale then reported to the membership on plans and initiatives for the upcoming year. These include the following items:

- Create a committee to plan the first technology-enabled mid-year meetings to be conducted online during late winter or early spring 09.
- Create a hive committee to work with AAA Commons in the creation of a TLC Section hive within the Commons.
- Continue efforts to digitize an archive of AAA meeting videotapes made by Bob Jensen over the years. This is a large library, currently not readily available to members but filled with interesting records of plenary sessions and other events taped by Bob.

David Stout, research award committee chair, and Ellen Glazerman, Executive Director of the Ernst & Young Foundation, presented the Education Research Award to Carol Springer and Faye Borthick for their work, "Improving performance in accounting: evidence for insisting on cognitive conflict tasks," published in *Issues in Accounting Education*.

Larry Crumbley reported from the Hall of Honors selection committee, and Bernie Milano from KPMG presented this year's nominee, Donald Wygal. The membership also voted to add the four previous Service Award winners to the Hall of Honors.

Reflecting the new name of the section, the featured speaker spoke on issues related to learning. Marsha Huber, Associate Professor of Accounting and Dean's Administrative Fellow at Otterbein College, spoke to the members on her work with classroom assessment techniques.

The final item of other business was to point out membership drive materials available, an indication of the importance of increasing our numbers.

The meeting was adjourned at 8:15 a.m.

Respectfully submitted by Julia Grant, secretary

AAA TEACHING & CURRICULUM SECTION
Executive Committee Minutes (Preliminary—Not Yet Approved)
August 4, 2008

The meeting was called to order by Chair Larry Crumbley at 1:00 p.m. In attendance were the following: Noel Addy, Bob Allen, Larry Crumbley, Dale Flesher, Julia Grant, George Krull, Roland Madison, Bernie Milano, and Pam Smith.

Last year's minutes were presented by Roland Madison and approved. Pam Smith presented the treasurer's report, both in expanded form for the past 7 ¾ years, and in abbreviated form as included in the Gold Book, the compilation of business meeting materials to be distributed at the August 4 session. Roland Madison also presented a draft of the proposed budget for the section for the upcoming year. A discussion ensued regarding section funds available and their constructive use.

Dr. J Shaw was nominated by Dale Flesher as the newsletter editor and selected by acclamation

Larry Crumbley continued with several discussion items and comments, based on his experiences over the past year.

- The newly created Hall of Honor was discussed, and we unanimously agreed to bring the issue of grandfathering previous service award winners to the general business meeting.
- Succession planning for Section directors was discussed, with an aim toward finding an associate director for each section, who would both assist and be in preparation for the section director role.
- Progress on the historical perspective project continues, but is not complete. Nevertheless, we should start thinking about how this work might be further developed and published. Suggestions included incorporating it into the newsletter and providing a hard copy to members at the 20th or 25th anniversary of the section.
- Possible operational improvements include holding both a business meeting and a breakfast at the annual meeting, and improving planning for ice cream social events at section meetings to maximize their effectiveness in recruiting new members.
- A by-laws note by the outgoing chair is that we are the only section that continues to use this term, as opposed to "president". We may want to change this if we make other by-law changes.

A general discussion of the AAA Commons and consideration of a TLC hive therein educated the group on this AAA initiative. The point was made that anything official, even through an AAA hive, should go through a section committee. Is there potential for a syllabus commons? We need to think about how to use this tool constructively by creating effective organization of the space so that it is useful to our members and consistent with the mission of our section.

Dale Flesher, incoming chair, led the discussion of several items.

- The section wants to offer a mid-year meeting opportunity, and he suggests doing this online, facilitated by technology. Wiley will help with this. We will pursue a January or February online midyear meeting, perhaps incorporating a membership drive as well. Concerns include the appropriate number of hours, given both CPE requirements and scheduling issues for attendees. Creating a structure with several shorter segment/session options will help with this issue.
- Bob Jensen's videotape library has been donated to the Ole Miss Library. This is about 1,250 hours of tapes, at least part of which are of wide enough interest that they should be digitized and available on the web. Indexing these tapes has begun in order to identify the specific sessions that should be digitized first. Before publication, there are copyright permissions to be addressed. Nevertheless, the EC encourages work to continue on identifying the important sessions and outlining the overall project scope. EC approved use of some funds (estimated around \$1,000) for assistance with this project.

Under the new by-laws, there will be an election next year for the positions of secretary and treasurer. The elections for positions of chair and chair-elect will be held in the subsequent year, and the vice chair for practice is also a two-year term. This new structure will help ease transition issues.

Concluding discussions addressed the need to emphasize and build our relevance within AAA. This may be done through a journal, through a hive or through colloquium sponsorship, as well as other potential initiatives.

Meeting adjourned at 3:00 p.m.

Respectfully submitted by Julia Grant, secretary

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Everyone in the American Accounting Association Should be a Member of the Teaching, Learning, and Curriculum Section.

^^^^^^

Discover why so many of your colleagues find the T L C the place to be.

*"Hockey great Wayne Gretzky advises that we need to go where the puck will be, rather than going to where the puck is now. Similarly, to become a great teacher and professor, you need to join and participate in the many valuable TLC activities."

D. Larry Crumbley
Louisiana State University
TLC Chair, 2007 - 08

Teaching, learning, and curriculum issues are important to everyone in the AAA, for we all have a vested interest in enhancing the quality of education of accounting students. This section provides a forum that cuts across disciplines, specialty areas and geographic boundaries. In recent years the Section has sponsored sessions, prepared monographs and developed workshops on such vital areas as computer applications in the classroom, assessment of teaching effectiveness, graduate program profiles, and interpersonal skills development, to name only several initiatives.

The Teaching, Learning, and Curriculum Section enables members to share their experiences, providing opportunities for linkage between large and small schools, educators and practitioners, and members worldwide. Use the attached form to apply for membership in the TLC (you must also be a member of the AAA). Mail your application to AAA headquarters (5717 Bessie Drive, Sarasota, FL 34233-2399). Join today and become better connected to your colleagues and your profession.

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