



Thought Leaders in
Accounting

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

The Accounting Educator

Fall 2010

Volume XX, No. 1

A MESSAGE FROM THE CHAIR

October 2010



Dear TLC Section Members:

I really enjoyed the Annual Meeting in San Francisco and hope you did too! One of the highlights for me was the TLC's inaugural WOW Event held at the San Francisco Exploratorium Museum. We were treated to a wonderful presentation by KC Cole, Professor of Journalism at USC. Her remarks were inspiring and the Exploratorium Museum was an awesome "hands-on" learning experience. I would like to thank Cathleen Burns and Sherrie Mills for their help planning the event. I would also like to thank KPMG for their generous sponsorship of the event. It was a great evening!

I also enjoyed meeting with so many section members at our Annual Business Meeting and Breakfast in San Francisco. Bob Jensen was invited to be the speaker and he did a terrific job of describing how using technology has helped to shape his teaching and his career. I offer my sincere appreciation to our outgoing Chair, Dr. Dale Fleisher who is the first to serve a two year term as Chair of the TLC Section. Dale is known for having started the TLC Online Mid-year Meeting and successfully hosted the conference for two years. He has left the section in great condition!

Congratulations to Tom Calderon (Akron) who was inaugurated into the TLC Section Hall of Fame. Billie Cunningham received the TLC Section's Outstanding Research Award. Tom and Billie were recognized at the Annual Meeting in San Francisco. Additional details are contained in this issue.

The TLC Section will be hosting the 3rd Annual Mid-Year Meeting on Friday February 4, 2011. The Call for Papers and Presentations is contained in this issue.

I express appreciation to all those who have been involved in strategic planning for the

INSIDE

- Call for Short Papers - 2
- Billie Cunningham - Outstanding Research Award - 3
- Thomas Calderon - Hall of Honor - 5
- What do Accounting and Physics Have in Common? - 6
- Planting Idea Seeds in the Commons - 7
- Strategic Planning for TLC - 11
- Mid-Year Meeting - Call for Papers and Presentations - 18
- Call for Nominations - 19
- Call for Cases - IMA Educational Case Journal - 20
- Call for Papers - 21
- Historical Preservation Committee - 24
- Key People - 50
- Membership Application - 53

Section. The group has produced a draft of our Strategic Plan. The draft report was distributed during the Business Meeting in San Francisco. For those of you who missed it, the report is included in the newsletter. We welcome your input on the proposed plan. The Strategic Plan will evolve over time. Our section will prosper as individual members get even more involved in TLC Section initiatives and activities. I also encourage you to invite your colleagues to join the section.

Thanks for all you do to make our section great!

Bob Allen
Chair, TLC Section

Manuscripts and Shaggy Dog Stories

Anyone wishing to submit short manuscripts, cartoons, shaggy dog stories, letters to the editor, calls for papers, dog and pony shows, or other filler to *The Accounting Educator* should email material to carol@carolyacht.com.

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

The TLC Newsletter is accepting submissions on any issue regarding accounting education or curriculum. Your manuscript should be short (not over two to three pages single spaced). Submit your manuscript in Word or RTF format electronically by January 1.

The Accounting Educator
Carol Yacht, Author
McGraw-Hill/Irwin
PO Box A
Jerome, AZ 86331
carol@carolyacht.com
928 634 0603

Billie Cunningham Receives the Teaching, Learning and Curriculum Section's Outstanding Research Award



Billie Cunningham receives the Teaching, Learning and Curriculum Section's Outstanding Research Award. The award is made possible by the generous support of the Ernst & Young Foundation.

Billie Cunningham is an Associate Teaching Professor in the School of Accountancy at the University of Missouri-Columbia (MU). She has a wide variety of teaching experience, having taught graduate and/or undergraduate courses at private

universities, public universities, and community colleges, and has received numerous awards for outstanding teaching.

Prof. Cunningham is the co-author (with Loren Nikolai and John Bazley) of *Accounting: Information for Business Decisions, 3/e*, (Southwestern Publishing Company). In addition to conducting numerous workshops around the country on the use of writing exercises in accounting classes and on incorporating creative and critical thinking strategies into the accounting classroom, Billie has published articles in a variety of journals about using clickers in class, using tutorials, restructuring courses to enhance student's critical thinking skills, how accountants interpret and use critical thinking, and using action research to evaluate the effectiveness of teaching.

Billie serves on the Editorial Board of *Issues in Accounting Education* and on the Editorial Advisory Board of *Accounting Education: An International Journal*.

Prof. Cunningham is the faculty advisor for Beta Alpha Psi at MU. As a member of the American Accounting Association (AAA), she served as Vice-President of the Association, as Chair of the Teaching, Learning and Curriculum Section, and as Chair of the Two-Year College Section. She also has chaired or served on numerous AAA committees, Federation of Schools of Accountancy committees, and AICPA committees. She currently serves as a Director of the Missouri Association of Accounting Educators.

A synopsis Billie's award winning research follows.

"Using Action Research to Improve Learning and the Classroom Learning Environment"

How are your classes going? Are you effective in accomplishing what you want to accomplish? Is there room for improvement? Each of us has a vision of what we want to achieve in the classroom, broadly defined as student success, or student learning. But how do we go about achieving that vision, and how do we know when we have succeeded? Action research gives us an iterative, systematic, analytic way to reflect on what we are doing in class, to evaluate our success at achieving our classroom goals, and to chart the direction of future classroom strategies based on what we have learned.¹

This article describes action research and how it is conducted, compares and contrasts action research with traditional hypothesis-testing research, and provides a detailed example of how faculty can use action research to help them diminish observed classroom problems or increase the effectiveness of their classroom strategies. The article also demonstrates the qualitative, first person style typically used to “write-up” the results of action research. Because action research can be used in any classroom environment, regardless of the course topic, level of student, or type of instruction, Billie is hopeful that the article will have a broad appeal and that it will inspire faculty to try using action research to improve their own classes and classroom environments.

¹Cunningham, B., Using Action Research to Improve Learning and the Classroom Learning Environment, *Issues in Accounting Education*, Vol. 23, No. 1, February, 2008, p. 1.

Thomas G. Calderon is the 2010 Inductee to the TLC Hall of Honor



Thomas G. Calderon is the 2010 Inductee to the TLC Hall of Honor. This distinction is made possible by the generous support of the KPMG Foundation.

Thomas Calderon, Professor of Accounting, is the Chair of the George W. Daverio School of Accountancy at The University of Akron. Since 2005, Tom has been department chair. He has been a member of the AAA for 25 years and a member of the TLC Section since its founding. Tom has served on and chaired

several TLC committees. In 2004-2005, he served as the TLC Section Chair and has subsequently served the Section as Chair of the Nominations Committee and Chair of the Historical Preservation Committee. The Historical Preservation Committee's report documents the Section's history from 2001 to 2010 and follows the detailed report of the Wygal Committee for the previous decade. Both reports are available on the Section's Web site.

In 1997, Professor Calderon coauthored the Section's first published monograph titled *A Framework for Evaluating Effective Teaching*. In 2004, he coauthored a second monograph for the Section titled, *Best Practices in Accounting Program Assessment*. Both monographs are available free to members; nonmembers are charged \$20 but were encouraged to join the Section to receive the monographs free. Professor Calderon pioneered the model of using TLC monographs as incentives to encourage nonmembers to join our Section.

During his tenure as TLC Chair, Professor Calderon focused his attention on rebuilding the Committee structure, strengthening the Section's presence at regional meetings, and engaging members and potential members in various initiatives that support teaching and learning. Membership had been declining so he spent considerable effort reaching out to potential new leaders as well as those who were previous leaders of the Section. Some of the potential leaders to whom he reached out are currently serving our section.

Tom has worked closely with the newsletter editor to create a more vibrant and stimulating newsletter through the addition of short, insightful articles on teaching and learning that were written by members. He created a classroom innovation award that paralleled the Section's regional and national research awards. Additionally, he created various committees with a focus on clear deliverables that engaged the membership, including one that published a monograph which reflected on the contribution of accounting education research, one that prepared a report on engagement of advisory boards for strengthening teaching and learning, and another that examined the domain of accounting education. He worked with the Section's Bylaws Committee to change the bylaws to allow competitive elections, web-based voting and a timetable for holding elections.

Professor Calderon has published his work in several education journals, including *Issues in Accounting Education*, *Journal of Accounting Education*, *Advances in Accounting Education*, and *Accounting Educators Journal*. He was a co-author/editor of the AACSB's two-volume series on assurance of learning, titled *Assessment of Student Learning in Business Schools: Best Practices Each Step of the Way*. Professor Calderon is a past winner of the Bea Sanders Teaching Innovation Award, and a past President of the Ohio Region.

**What Do Accounting and Physics Have in Common?
The WOW Event at the Exploratorium
AAA 2010, San Francisco
Carol Yacht**

On Tuesday evening, August 3, the Teaching, Learning, and Curriculum section, with the generous sponsorship of KMPG, had its first annual WOW event at the Exploratorium in San Francisco. The Exploratorium is a museum of science, art and human perception. Dr. Frank Oppenheimer, a physicist like his brother Robert also worked on the Manhattan project, created the Exploratorium 40 years ago. At the Exploratorium you can use your hands, brain and body in playful investigations of our physical world. It is designed to be a hands-on experience.

A great time was had by all. Along with the fun we had exploring the numerous exhibits, we also had an opportunity to attend a talk by author and University of Southern California journalism professor, KC Cole, who spoke about her book *Something Incredibly Wonderful Happens: Frank Oppenheimer and the World He Made Up*. KC also entertained us with many stories about Frank Oppenheimer who she met while writing for the *Los Angeles Times*.

The Evening at the Exploratorium is the first annual WOW Event hosted by the TLC. Watch for details for our 2nd Annual Event as we gear up for the annual meeting in Denver in August of 2011. You won't want to miss it!

What do you think accounting and physics have in common? Please send me your answers at carol@carolyacht.com and I will share them with our readers in the next edition of *The Accounting Educator*. Exploratorium attendance is not necessary for your participation!

Interaction among colleagues



KC Cole shows Bob Allen one of the exhibits



KC Cole's presentation





Planting Idea Seeds in the Commons
by
Donald E. Wygal, Sr.
College of Business Administration
Rider University

Julie Smith David
W.P. Carey School of Business
Arizona State University

The strategic initiative being developed by current TLC section leaders includes a focus on the AAACommons. We want to use this newsletter as one way to let our members know of this Strategic Initiative and to ask for your help in fulfilling the promise of the Commons. When the TLC was created about 20 years ago, section leaders recognized the benefit that community building could provide to members. A part of their initial strategic vision was that the section can and should serve as a clearing house for ideas on teaching excellence, faculty development and a host of other areas.

The current Strategic Plan, unveiled at the 2010 Annual Meeting in San Francisco, builds upon the foundation provided to date and aspires for our section to be the “Community of Choice” for all AAA members. Stated succinctly, the TLC mission is identified as “To create a community that inspires and advances teaching, learning and curricular excellence.”

There is intuitive appeal in suggesting that the AAACommons can become an ongoing connective thread between annual, regional and sectional meetings and among a growing number of members so that our vision and mission can be fulfilled throughout the year. For this to happen, we need our members to populate the Commons, to use its features, and to identify ways that the quality and usefulness of this platform can be enhanced. In sum, we need you to plant “idea seeds” in the Commons. As these seeds are planted, there are many people in the section and in the AAA who will work hard to help them to grow.

As an example, it is possible that members will benefit through a “syllabus” bank to allow for dialog on course delivery approaches – and the AAACommons is ready to support this initiative. Since the semester just started, would you be willing to share your syllabus with other AAA members? If you are, we encourage you to submit your documents into the AAACommons. We have included detailed instructions about how to post your syllabus below.

Once you post your syllabus, we would like feedback.

- What can you suggest that would make such a feature more valuable?
- What other ideas can you suggest?

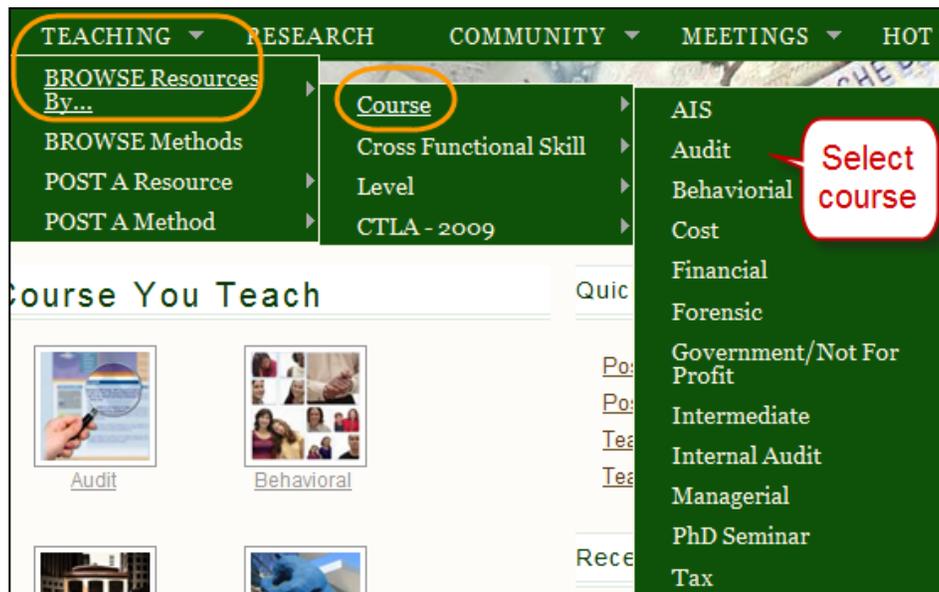
A logical way to move forward will be to establish a discussion area in the Commons, and we'll describe that in an upcoming issue. In addition, we will use *The Accounting Educator* as a way to update members about new developments in the Commons. You are reading this because you are a member and are aware of the promise of the Commons. Please feel free to share this news with colleagues in your department. Let them in on a good thing that is sure to get even better with your help.

We invite you to go to the AAACommons and check out the following feature to post your fall syllabus.

1. Go to the AAACommons: www.aaacommons.org

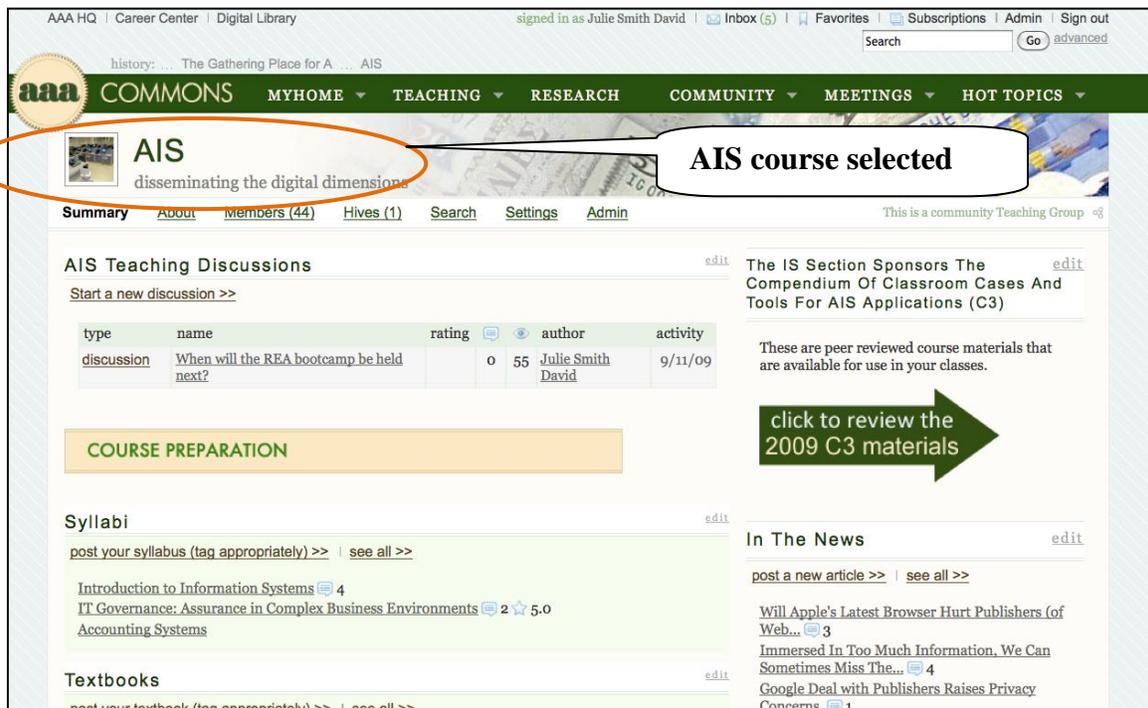


2. If you're not already logged in, click on "Sign in" – top right side of the page. Log in with your AAA member account and password.
3. Use your mouse to go to the area in the Commons that includes the materials for the course you are teaching.
4. On the green menu bar, move your mouse over TEACHING, then BROWSE Resources By, then Course. Select your course.



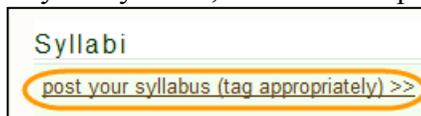
FYI: You can also select TEACHING, click BROWSE Resources By which takes you to the Teacher2Teacher page. Then, link to your course or area.

5. Your screen will look similar to this one.



6. Review the page to see the breadth of materials that can be shared – and we encourage you to share a lot!

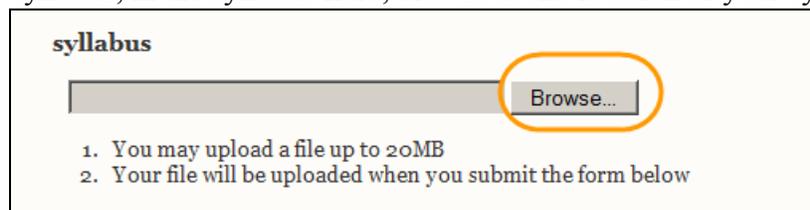
7. To post your syllabus, click on the “post your syllabus (tag appropriately)” link in the Syllabi



area.

8. Your screen includes areas to be completed, for example, course name, level <select>, description, university/college, etc. It is not necessary to complete all the fields. The fields left blank won't show up.

9. To add your syllabus, in the syllabus field, browse to the location of your syllabus.



10. At the bottom of the screen, you are asked to “Apply one or more Tags.” Click on the box next to each course (or area) that could benefit from your syllabus. Tagging is the selection of each course or area that your syllabus could apply to. Once your syllabus is identified for a course, it will automatically be displayed on that course's page.

The image shows a screenshot of a 'Tags' selection interface. At the top right, there is a header 'Tags' with the instruction 'Apply one or more Tags'. Below this is a list of 30 tags, each preceded by an unchecked checkbox. A callout box on the left side of the interface contains the text: 'Click each box that applies to your course syllabus'. The callout box has a pointer pointing to the first tag, 'accounting information systems'.

Tags
Apply one or more Tags

- accounting information systems
- accounting masters
- advanced
- audit
- behavioral
- computer accounting
- cost
- course design and assessment
- CTLA 2009
- CTLA 2010
- diversity
- ethics
- executive programs
- FASB Codification
- financial
- forensic
- gender workforce
- government/not for profit
- IFRS
- in class
- intermediate
- internal audit
- international
- lower division undergrad
- managerial
- MBA
- online
- outside of class
- phd seminar
- public interest
- sustainability
- tax
- teaching
- two-year college
- upper division undergrad
- XBRL

11. If you want to see your syllabus *before* posting, click **Save and Preview**.

12. To post your syllabus, click **Post syllabus ***.

That's what it takes to post a syllabus! Congratulations on contributing to our community – and thanks in advance for helping your colleagues excel at teaching!

American Accounting Association

Teaching, Learning & Curriculum Section

Strategic Plan Overview 2010- 2013

August, 2010

Members of the Strategic Planning Committee, 2009-2010

Bob Allen (committee chair), University of Utah; bob.allen@utah.edu
Cathleen Burns, University of Colorado—Boulder; Cathleen.Burns@Colorado.edu
Natalie Churyk, Northern Illinois University; nchuryk@niu.edu
Susan Crosson, Santa Fe College; susan.crosson@sfcollge.edu
Martha Doran, San Diego State University; doran1@mail.sdsu.edu
Dale Fleisher, University of Mississippi; acd1f@olemiss.edu
Gail Hoover-King, Rockhurst University; gail.hoover@rockhurst.edu
Marsha Huber, Youngstown State University; mhuber@ysu.edu
Bambi Hora, University of Central Oklahoma; bhora@uco.edu
Sherry Mills, New Mexico State University; smills@nmsu.edu
Bea Sanders, KPMG; bsanders@kpmg.com
Scott Showalter, North Carolina State University; scott_showalter@ncsu.edu
David E. Stout, Youngstown State University; destout@ysu.edu
Tracey Sutherland, AAA (ex officio); tracy@AAAHQ.org
Monte Swain, Brigham Young University; monte@byu.edu
Donald E. Wygal, Rider University; wygal@rider.edu

Dear Fellow Accounting Professional:

It is with great pride that I present you with an overview of the American Accounting Association (AAA) Teaching, Learning and Curriculum (TLC) Section Strategic Plan. This overview is the result of many hours of lively discussion and insightful inputs from members of the TLC Section Strategic Planning Committee over the past year. Our purpose was clear: to develop a strategy that reflects TLC Section membership, that builds on past successes of the Section, and that establishes a clear path for our continued success.

When the TLC Section was founded 30 years ago, Section leaders devoted a great deal of time in considering value propositions that would serve members for the long term. They identified the value the Section could add in serving as a clearinghouse for ideas, in promoting faculty development, in providing support for teaching excellence, and in enabling linkages to and interaction with others. As you will see below, current leaders of the Section have embraced these value propositions and have identified emerging imperatives as well.

Some of you may be asking if this is the time to launch a strategic plan given today's current economic challenges. Let me assure you there is no better time. Creating a sound strategic plan requires a hard and objective look at the various internal and external forces affecting accounting education and our Section and then turning these forces into opportunities. A strategic plan is all about *possibilities* and the absence of one is like being lost without a map.

What is strategic planning? Fundamentally, strategic planning is an organization’s process of defining its direction and aligning decisions that will ensure its continued growth. To determine where an organization can go, it needs to know where it stands today, and then envision its potential future and how it intends to get there. A strategic plan usually includes the following elements:

Current Situation Analysis	•An assessment of internal and external factors as they affect the organization; in structured terms, an assessment of the Strengths, Weaknesses, Opportunities, and Threats (SWOT) of the Section
Business Concept	•A description of the service offerings of our organization, our stakeholders, our culture, the way we conduct business, as well as the potential changes that may be required to shift our organization in a particular direction
Vision and Mission Statement	•A Vision articulates the future of our organization in an inspirational way; our Mission Statement succinctly describes what our organization does that is unique
Objectives and Goals	•Specific measurable results that we wish to achieve and that will drive all of our efforts.
Tactics	•Actions and programs including tangible activities that produce results and outcomes that will help us attain our specified goals and objectives

Each of the above items is discussed more fully in this draft copy. Our intention is to motivate deep discussion among our membership in terms of charting a future course for the Section. Prior to finalizing the Strategic Plan we seek broad-based input from Section members, committee members and regional representatives. Please forward to me (bob.allen@utah.edu) any comments you have regarding this draft. Note, too, that this draft of the Strategic Plan will be discussed at the TLC Section Executive Committee Meeting and the General Business (Breakfast) Meeting at the AAA Annual Meeting in San Francisco on July 31-August 4.

Bob Allen, University of Utah
Incoming Chair, AAA TLC Section

Current Situation Analysis

Current Situation Analysis

Capacity, Capabilities, and Critical Issues for the TLC Section

The TLC Section has a rich heritage over the past 30 years. Its current and former leaders are dedicated to expanding on the current membership base (about 1,300 in 2009), to identifying critical issues facing the Section and its members, and to delivering its value proposition to the membership.

Planning to date has considered our mission and vision, the nature of services we provide (and consideration of ways for improvement), definitions of leadership roles for the Section at both the national and regional levels, and emerging teaching, learning and curriculum issues affecting our members. We explore these areas in greater detail below.

SWOT Analysis

Within the context of strategic planning, “SWOT” is an acronym “Strengths, Weaknesses, Opportunities, and Threats” to an organization. The following SWOT analysis provides a framework for the development of the Section’s strategic plan. It should be noted that the SWOT analysis presented below is not static in nature—over time we expected leadership of the Section to appropriately revise the analysis based on current conditions and status of the Section.

- **Strengths (S):** Importance of teaching, learning and curriculum across accounting disciplines

- **Weaknesses (W):** Costs of AAA membership and meeting expenses
- **Opportunities (O):** Networking with educators and practice professionals
- **Threats (T):** Shrinking college/university operating and travel budgets

We encourage our members to consider the strengths, weaknesses, opportunities, and threats of the TLC Section and to communicate their views to the Strategic Planning Committee.

Business Concept

Business Concept

Recommended Changes/Action Plans

Establishing a future course for the TLC Section requires a fundamental understanding of what business we are in today, where we would like it to be in 12 to 18 months, and the changes necessary to achieve this new direction.

To continue to thrive and excel as part of the AAA and to remain in the forefront of our industry, several essential shifts and enhancements to the way we conduct our business have been identified thus far by members of the strategic planning team. These recommended changes have been considered and are a part of the strategic initiatives described later in the plan.

The Future of the TLC Section

Vision and Mission Statement

Vision

A clear vision of the future of the organization is a requisite element of a strategic plan. A vision outlines what an organization wants to be and should serve as a source of inspiration. Our vision for the TLC can be stated succinctly as:

AAA Community of Choice for Teaching and Learning

Mission

It is vital that an organization has a deep understanding of its purpose, which is usually communicated via a *mission statement*. A mission describes the most meaningful aspect of what an organization does—its reason for being—and how it goes about doing what it does.

We have a simple and focused mission:

To create a community that inspires and advances teaching, learning, and curricular excellence

The strategic plan, once completed, is designed to guide the future direction of the TLC Section. What is needed at this point is broader input from the Section membership regarding this draft of the strategic plan and the set of initiatives we will ultimately pursue to implement our strategic plan successfully.

Objectives and Goals

Strategy

Goals and Objectives

The TLC Section will succeed in executing its Strategic Plan and achieving its Vision only if our members unite around a common set of business objectives supported by clear and measurable goals and Strategic Initiatives (SI). Shown below in outline form are the SI's that have been planned for to date.

Strategic Initiatives (SI): Overview and Action Plans

Tactics

The Strategic Initiatives (SI) drive the Strategic Plan and bring it to life. Each SI team comprises a cross-section of TLC members who contribute to the planning effort by bringing their best ideas and thinking to their respective SI. A brief outline is provided below that identifies initiatives and team leaders proposed to date. Each team can only be effective if it has strong leaders and players. Please let us know the types of roles you would like to play in moving the Section forward, either in terms of the SIs that appear below or in terms of other SIs worth pursuing.

Wow Factor

Team Leaders: B. Allen, S. Mills, C. Burns

The “WOW” factor is a term used to reflect our efforts to demonstrate to members, and potential members, of the Section—in dramatic fashion—our commitment to providing exceptional value and service. In short, the term refers to “marquee” events sponsored by the Section. This initiative focuses on identifying events that would make our members say “Wow”! The first such event (The Exploratorium) is planned for the Annual Meeting in San Francisco.

Product Development and Marketing

Team Leaders: S. Mills, C. Burns

The focus of this initiative is to add new services; increase the number of people attending and participating in the full spectrum of TLC activities and improve TLC membership satisfaction.

Strategic Relationships

Team Leaders: B. Sanders, S. Showalter

The focus of this initiative is to be recognized by our strategic partners as the AAA arm that drives quality teaching and curriculum development, to maintain ongoing active relationships, to obtain their input, share our common objectives, and to collaborate with strategic partners, where appropriate, on programs and events.

Faculty Development Program

Team Leaders: M. Huber, N. Churyk

The focus of this initiative is to offer on-going activities that improve teaching and scholarship, and to support personal well-being including Professional Learning Communities (PLCs).

Meeting Quality

Team Leaders: B. Hora, G. Hoover-King

The focus of this initiative is to improve quality control for meeting content presenters, sponsor keynote speakers and to increase effectiveness of TLC involvement in the AAA's new faculty consortium.

Governance & Structure

Team Leaders: B. Allen, S. Crosson, D. Stout, D. Wygal

The focus of this initiative is to improve organizational effectiveness in continuity, structure, and financial stability and to monitor progress toward strategic objectives.

Business Processes

Team Leaders: M. Swain and D. Stout

The focus of this initiative is to formalize the process of leadership and management within the TLC Section and to formalize a strategic scorecard.

Finance

Team Leader: N. Churyk

The focus of this initiative is to assure sound fiscal management of inflows and outflows.

AAA Commons

Team Leader: D. Wygal, R. Lillie

The focus of this initiative is to improve the quality and usefulness of the AAA Commons to our members.

Strategic Planning and Implementation Schedule/Timeline

The following is a high-level overview of the proposed time line for strategic planning and implementation. Members of the strategic planning committee have spent many hours to develop a draft of the strategic plan between August 2009 and July 2010. The time line suggests the importance of gaining input from section members in August and September of 2010 so that we can complete the Strategic Plan Document by October 2010. The TLC Section strategy will pay dividends in the implementation phase and will drive the change needed to achieve our vision and strategic goals. This proposed time line also illustrates the expectation that SI teams will regularly convene to advance their initiatives as well as to report periodically to leadership on their progress as we move forward. However, each SI team will determine a schedule of meetings that best meets their needs. We view the strategic plan as an ongoing process with feedback mechanisms to ensure that the plan is delivering the desired results.

Activity	Timing
Vision and Strategy Development (develop a clear and concise draft of strategic plan that communicates key messages to relevant stakeholders)	August 2009-July 2010
Rollout of Strategy Document Draft (section members have the opportunity to provide input on the strategic plan)	August – October 2010 Unveil draft to members at Section Breakfast August 2010
Strategic Initiatives (action/tactical plans completed and in process. Section members volunteer to be involved in strategic initiatives)	June – December 2010
Resource Alignment (resources allocated to support SIs)	January 2011 and moving forward
Implementation (Input received from Regional leaders, including recommendations for filling SI team roles. All members of the Section's Leadership Team understand their role and how to contribute)	February-December 2011
Performance Management (all members of the Section's Leadership Team have a performance plan and a mechanism in place to obtain feedback relative to desired results)	Ongoing

Critical Success Factors

Over the past year, a number of TLC Section members came together with vast experience from their many years in the accounting profession. Their intention was to assist in the creation of a Strategic Plan that would both energize the membership base and provide a mechanism to ensure vibrancy and success of the Section. Members of our Section are now poised to claim our future. The TLC Section will achieve our stated vision and mission by leveraging the factors that are crucial to our plan's success. These critical success factors are:

- Achieving section-wide buy-in of our Strategic Plan and the commitment of the TLC leadership to ensure its implementation
- Recruiting and developing the best and brightest professionals in accounting who are able to leverage the powerful combination of teaching knowledge and understanding of the accounting profession in order to differentiate themselves and our organization
- Leveraging processes and an organization structure that is fortified by leading technology
- Capitalizing on access to key accounting professionals
- Establishing deep and enduring relationships with our current and future AAA peers

Realizing our Vision

A way to visualize the end product of the Strategic Plan is shown in the figure below:



We believe that as we succeed in implementing the strategic plan our organization in the next few years will be successful in achieving the things outlined by the bullets in each of these four vision element areas.

What's in it for YOU?

Throughout this document, we have asked for something from you: feedback and input, buy-in and commitment to the strategic planning process, openness to new ideas, and the dedication of your time in helping to develop and implement action plans. But it is important for you to know that our strategic plan gives back. The entire organization and each individual team member will experience rewarding benefits as we execute our strategic plan and work toward achieving our vision:

- ***Pride*** that comes from being a member of the AAA and one of the most respected educator associations, the TLC Section
- ***Personal satisfaction*** associated with knowing that what you do positively impacts others in the accounting teaching profession
- ***Enjoyment*** from collaborating with colleagues who work assiduously to produce great results.
- ***Excitement*** over the possibilities that exist for your own professional growth.
- ***Fulfillment*** gained from positive and productive relationships that cut across all levels of AAA
- ***Gratification*** from your role in forging new and deepening existing linkages with the practice area of our profession.
- ***Realization*** that the TLC Section is *our* section—its future, its promise, and its ability to affect in a positive way the lives of young people are in *our* hands.

How to Participate—What's in YOU for TLC?

We need your involvement! We will only be successful as you help us succeed. If you would like to participate in any of the strategic initiatives proposed thus far please do one of the following:

- Contact the Strategic Initiative team leader(s) directly.
- Contact your TLC Section Regional Representative and let him/her know of your interest

We welcome the participation of as many people as we can get.

Call for Papers and Presentations

Teaching, Learning, & Curriculum Section

3rd Annual Online Mid-Year Meeting

Deadline for Submissions: Tuesday, December 2, 2010

Date of Meeting: Friday, February 4, 2011

Time: 12:00am- 4:30 p.m. (Eastern Time)

Location: Your campus or home office

Attendees will qualify for CPE credit.

The Teaching, Learning & Curriculum Section invites you to participate in an interactive and collaborative online conference with your AAA colleagues. Unlike previous AAA events, the mid-year meeting of the Teaching, Learning, & Curriculum Section has no physical venue. Because the conference is taking place completely over the Internet, you may attend via your campus or home office computer. Presenters will also be at their own computers. We hope that you will join us for a great day of interaction and collaboration!

Many of you may have participated in the one-hour CPE programs sponsored by the textbook publisher John Wiley & Sons. Our meeting will be similar in approach, but with numerous presenters throughout the day. A committee will formulate the details, but members need to submit a research paper or teaching technique that can be presented electronically. For that reason, your submission must include a PowerPoint file that you would use for the presentation (you can edit and change, but it is a starting point). Remember the theme of our Section: Teaching, Learning, & Curriculum; we want presentations that address these areas. How can we teach accounting in a better way? Include a statement of the length of time you would need to make your presentation (probably ½ hour or 1 hour is best). The schedule is arranged in 50 minute blocks for the CPE process; two similar presentations can share the time, 25 minutes each (this includes some Q and A time and audience involvement through the use of polling questions (we can assist with polling questions).

Presenters do not need to know about the technology as it will be handled by Wiley. At the time of your session you will log into the meeting along with the attendees. During your presentation you will be speaking to the audience through their computer speakers using Voice Over IP and navigating through your PowerPoints within the meeting space. Some presenters even share their computer desktop enabling attendees to experience whatever they are viewing: websites, documents, etc. Attendees are able to ‘talk’ using the chat feature in Connect Pro.

You can feel confident that these are easy to attend and enjoyable for everyone involved. No video will be used so you can conduct your presentation from home or your office. All you need is a high-speed Internet connection and a telephone. SUBMIT your papers, proposals, PowerPoint presentations, or whatever, to the program chair, **Kathleen Sobieralski**, at TLCMYM@aaahq.org.

CALL FOR NOMINATIONS

The Teaching, Learning & Curriculum Section invites nominations for officer and nominating committee positions for the 2011-2012 academic year. If you are interested in serving the section in a leadership capacity, or would like to suggest someone else, please contact Larry Crumbley at Louisiana State University (dcrumbl@lsu.edu) who chairs this year's nominations committee. Officers serve two-year terms with some elected each year. Natalie Churyk (Northern Illinois University) has served as Treasurer and Marsha Huber (Youngstown State University) has served as Secretary.

The following section offices are open for nomination in 2011:

Secretary

Treasurer

Four members of the Nominations Committee

Nominations close on March 1, 2011

CALL FOR CASES

IMA Educational Case Journal

The *IMA Educational Case Journal (IECJ)*, published quarterly by the Institute of Management Accountants (IMA), is dedicated to enhancing case research through the publication of teaching cases and research related to case writing or teaching with cases in the field of management accounting and related areas. The IECJ is double-blind refereed and listed in Cabell's Directory of Publishing Opportunities in Accounting. Further information about the Journal is available at www.imanet.org/IECJ.

The *IECJ* is published quarterly online. All manuscripts are sent to two reviewers, although additional reviewers may be consulted in some instances. A double-blind peer review process is employed. A strong effort is made to complete the initial review within two to three months. International submissions are welcome and encouraged.

Current and past issues of the *IECJ* are available on IMA's website. The journal (and individual cases) is available free to IMA members and also available on a subscription basis. Recipients of the journal receive the right to free use of the cases for educational purposes.

In order to enhance accessibility of cases included in the Journal, cases are individually accessible and downloadable and searchable by keyword terms and by author. Teaching notes are contained in a secure location on the IMA website and are available without charge to IMA academic members and subscribers who can demonstrate a need for access to them.

EDITORIAL BOARD

The journal's distinguished Editorial Advisory and Review Board is made up of members from around the world. A listing of members is available at www.imanet.org/resources_and_publications/ima_educational_case_journal/editorial_board.aspx.

SUBMISSION OF MANUSCRIPTS

Manuscripts are accepted on an on-going basis. There is no submission or page fee. Manuscripts must not have been previously published and must not be currently under review by another journal or publisher. Authors retain the right to use their cases for instructional purposes. Cases may be released for other publications after a publication date has been set by the Journal's Editor.

Case studies to be considered for the Journal should be submitted electronically to the Editor via email attachment in Word format. Complete submission guidelines, including details regarding manuscript preparation, are available at www.imanet.org/IECJ. Journal submissions and questions regarding the Journal can be sent to the Editor, Raef Lawson, IMA's Professor-in-Residence and Vice President of Research at IECJ@imanet.org.

CALL FOR PAPERS
ACCOUNTING EDUCATION: an international journal
(The official education journal of the IAAER)

Sustainability in Accounting Education

Accounting Education: an international journal invites submissions for a themed issue on sustainability in accounting education. The United Nations Decade of Education for Sustainable Development (2005-2014) seeks to integrate the principles, values and practices of sustainable development into all aspects of education and learning at universities. The integration of sustainability in accounting curricula has also been spurred on by the climate change debate. Accounting for sustainability is now part of professional accounting institutes' examination syllabi. The challenge for accounting educators is to design and deliver programmes that reflect current thinking and practices in sustainability whilst educating students to critically examine ways of thinking and techniques that have contributed to society's sustainability problems.

Submissions should be original work which investigates an aspect of sustainability in accounting education. The guest editors are amenable to quality research in any paradigm including, for example, field or experimental investigations, archival or survey research, interpretive or critical studies and case study research. Integrating sustainability in accounting education is a pressing global challenge, so we also encourage international studies. The following list is indicative of topics of interest but is not intended to be exhaustive:

- Embedding sustainability in the curriculum
- Interface of institutional sustainability policies and sustainability in the curriculum
- Sustainability skills: stakeholders' perceptions
- Sustainable education of academics
- Aligning sustainability skills with graduate employment needs
- Engaging stakeholders in curriculum design to integrate sustainability in the curriculum
- Assessing approaches and methods to teaching sustainability

The deadline for submissions is 30 June 2011 with publication currently scheduled for 2012. Early submissions are welcome, and potential contributors are encouraged to notify us of their interest. Submissions should be made electronically in accordance with *AE's* policies and style and sent to both guest editors:

Guest Editors

Associate Professor Maria Cadiz Dyball Department of Accounting and Finance Macquarie University Sydney NSW Australia 2109 Email: maria.dyball@mq.edu.au	Ian Thomson Department of Accounting and Finance University of Strathclyde Glasgow, Scotland G4 0LN Email: i.h.thomson@strath.ac.uk
--	---

Call for Papers

Advances in Accounting Education: Teaching and Curriculum Innovations

Submissions are invited for forthcoming volumes. AIAE publishes a wide variety of articles dealing with accounting education at the college and university level. AIAE encourages readable, relevant, and reliable articles in all areas of accounting education including auditing, financial and managerial accounting, forensic accounting, governmental accounting, taxation, etc. Papers can be:

- Thought pieces that share anecdotal experiences with various pedagogical tools.
- Position papers on particular issues.
- Comprehensive literature reviews grounded in theory.
- Conceptual models.
- Historical discussions with implications for current and future pedagogical efforts.
- Methodology discussions.
- Research studies with implications for improving accounting education.

AIAE provides a forum for sharing generalizable teaching approaches ranging from curricula development to content delivery techniques. Pedagogical research that contributes to more effective teaching in colleges and universities is highlighted. All articles must explain how teaching methods or curricula/programs can be improved. Non-empirical papers should be academically rigorous, and specifically discuss the institutional context of a course or program, as well as any relevant tradeoffs or policy issues. Empirical reports should exhibit sound research design and execution, and must develop a thorough motivation and literature review, possibly including references from outside the accounting field.

Submission process

Send two files by email: one with a manuscript copy but without a cover page, and the other solely a cover page with author information. Cover pages should list all authors' names and addresses (with telephone numbers, fax numbers, and e-mail addresses). The authors' names and addresses should not appear on the abstract. To assure anonymous review, authors should not identify themselves directly or indirectly. Also, attach a copy of any research instruments. Two reviewers assess each manuscript submitted and most reviews are completed in a timely manner, usually 30 days or less.

Send non-empirical works to Anthony H. Catanach, Jr., Villanova School of Business, 800 Lancaster Avenue, Villanova University, Villanova, PA 19085, anthony.catanach@villanova.edu.

Empirical works should be directed to Dorothy Feldmann, Department of Accountancy, Bentley University, 175 Forest Street, Waltham, MA 02452, dfeldmann@bentley.edu.

Detailed information on how to prepare your manuscript according to production requirements can be found at:

http://info.emeraldinsight.com/products/ebookseries/author_guidelines.htm

Papers accepted by April 30, 2011 are scheduled for publication in Volume 12. All others will be published in future volumes.

Call for Papers

Special IFRS Issue

Advances in Accounting Education: Teaching and Curriculum Innovations

Submissions are invited for a special volume devoted to articles dealing with the impact of international financial reporting standards (IFRS) on accounting education at the college and university level. The purpose of this special volume is to assist accounting educators that teach auditing, financial, and tax accounting with contemporary classroom issues associated with IFRS adoption. Papers can include:

- Thought pieces that share anecdotal experiences with IFRS based pedagogical tools.
- Position papers on the IFRS debate, particularly those addressing the impact of IFRS on the accounting classroom, including benefits, costs, and investments.
- Conceptual models that provide insight into accounting curriculum development in an IFRS world.
- Research studies with implications for improving accounting education in an IFRS context.

AIAE provides a forum for sharing generalizable teaching approaches ranging from curricula development to content delivery techniques. This special issue will feature pedagogical research that contributes to more effective teaching of IFRS related content and issues in colleges and universities. All articles should explain how particular teaching methods or curricula/programs improve IFRS education. Non-empirical papers should be academically rigorous, and specifically discuss the institutional context of a course or program, as well as any relevant tradeoffs or policy issues related to the IFRS debate. Empirical reports should exhibit sound research design and execution, and must develop a thorough motivation and literature review, possibly including references from outside the accounting field.

Submission process

Send two files by email: one with a manuscript copy but without a cover page, and the other solely a cover page with author information. Cover pages should list all authors' names and addresses (with telephone numbers, fax numbers, and e-mail addresses). The authors' names and addresses should not appear on the abstract. To assure anonymous review, authors should not identify themselves directly or indirectly. Also, attach a copy of any research instruments. Two reviewers assess each manuscript submitted and most reviews are completed in a timely manner, usually 30 days or less.

Send non-empirical works to Anthony H. Catanach, Jr., Villanova School of Business, 800 Lancaster Avenue, Villanova University, Villanova, PA 19085, anthony.catanach@villanova.edu.

Empirical works should be directed to Dorothy Feldmann, Department of Accountancy, Bentley University, 175 Forest Street, Waltham, MA 02452, dfeldmann@bentley.edu.

Detailed information on how to prepare your manuscript according to production requirements can be found at:

http://info.emeraldinsight.com/products/ebookseries/author_guidelines.htm

Papers accepted by September 30, 2011 will be published in this special volume. All others will be published in future regular volumes of AIAE. If too few IFRS related papers are accepted to fill a special volume, these papers also will be published in future regular volumes of AIAE.

Committee Report 2008-2010
Teaching Learning and Curriculum Section
Historical Preservation Committee
July 21, 2010

Committee Members:

Thomas G. Calderon, The University of Akron. Email: tcalderon@uakron.edu. (Chair)
David Smith, Missouri Southern State University. Email: smith-d@mssu.edu
Jeannie O'Laughlin, Northwest Christian College. Email: jolaughlin@nwcc.edu
George Klersey, University of Colorado at Denver. Email: george.klersey@cudenver.edu
Paul Bayes, East Tennessee State University. Email: bayes4uk@chartertn.net

INTRODUCTION

The charge of the historical preservations committee is to “collect and preserve historical information about the TLC Section, with reflections for the future.” The 2008 Committee follows the original Historical Preservations and Reflections Committee, chaired by Don Wygal. The full committee comprised of Dick Baker, Al Michenzie, Kevin Stocks, Dave Stout, and Don Wygal.

The Wygal Committee’s report is available on the Section’s web site. It covers activities prior to 2001 and includes reflections from several past chairs. This current report looks at the Section’s key activities since 2001. Please report any errors or other comments you may have to the committee chair (tcaldere@uakron.edu).

The Section can trace its official inception to 1991 and this document recognizes Professor Frederick Neumann as its first Chair. For the past ten years, TLC chairs were:

2000-01	Donald E. Wygal
2001-02	Bill Schwartz
2002-03	Dasaratha Rama
2003-04	Frank Buckless
2004-05	Thomas G. Calderon
2005-06	Timothy Fogarty
2006-07	Alan Reinstein
2007-08	D. Larry Crumbley
2008-10	Dale L. Flesher

The Section ended its second decade with approximately 1,500 dues-paying members. The membership trend for the decade appears below.

2000-01	Not available
2001-02	Not available
2002-03	1,255
2003-04	1,183
2004-05	1,157
2005-06	1,172
2006-07	1,280
2007-08	1,332
2008-09	1,305
2009-10	1,512

THE BYLAWS

The Teaching, Learning and Curriculum Section is dedicated to the continual improvement of accounting education, especially through the encouragement, development, and sharing of relevant and innovative curricula, an emphasis on effective and efficient instruction, and the exploration of knowledge-organization issues related to accounting programs. The original Bylaws were intact until 2004. Since then, there have been two major revisions. In 2005, the Bylaws (See Appendix A.2) underwent substantial changes to Section VII, Nominations and Elections. The major amendments included implementation of Internet voting, adoption of competitive elections, and the establishment of a timetable for nominations and elections. These amendments allowed for a more convenient, modern forum in which members may submit their votes. The 2005 Bylaws also adopted an amendment that requires the Secretary to post election results via the Internet within one month after the vote.

The Bylaws were revised again in 2008 (See Appendix A.3). The 2008 Bylaws most notably include a change in the Section's name from "Teaching and Curriculum Section of the American Accounting Association" to "Teaching, Learning and Curriculum Section of the American Accounting Association." This title more clearly reflects our organization's objectives and purpose. Along with the name change, the 2008 Bylaws changed the term length of officers from one year to two years. Dale Flesher was the first Chair with a two-year term.

ASSESSING STUDENT LEARNING

The Section has played a pivotal role in assessment of student learning. In 2002, Bill Schwartz created an Assessment Committee, co-chaired by Thomas Calderon and Brian Green, and charged it with developing a project to: (1) determine best practice criteria for assessing the learning outcomes of accounting programs, (2) identify best practices among accounting programs, and (3) prepare a publishable report that documents the work. The Assessment Committee continued its work by organizing workshops each year, beginning in 2003. Workshops were held at several regional meetings and the national AAA meeting. In 2004, as a result of the Committee's work, the Section published a *Best Practice in Assessment of Learning* monograph authored by Thomas Calderon, Brian Green and Mike Harkness. The Section distributed the book, free of charge, to all members who attended a regional or national meeting. Members who did not attend meetings were mailed copies upon request after paying a nominal shipping and handling cost. The Section also used the monograph as a recruitment tool. AAA sold the book for \$20 to non-Section members, but gave them the opportunity to have the book for free if they joined the Section.

Future Assessment Committees, chaired by Paul Bayes and subsequently Roslyn Morris, continued with the original charge and sponsored several CPE sessions at regional and national AAA meetings.

REFLECTIONS ON RESEARCH IN ACCOUNTING EDUCATION

In 2004, the TLC Section initiated a monograph project titled Reflections on Accounting Education Research. Murphy Smith led the project and the Section published a monograph on the topic in 2005. The monograph was given, free of charge, to all Section members who attended regional or national meetings. The book was sold for \$20 to nonmembers but was also used as a recruitment tool by giving a free copy to anyone who joined the Section. This monograph examines the accounting education research pertaining to accounting practice, use of historical research in the accounting classroom, approaches to learning and how these

approaches have contributed to educational practice, contributions of accounting education research to two-year colleges, and contributions of accounting education research to international accounting. The monograph relates the importance of accounting education research, both to academe and to the overall field of accounting.

MEASURING LEARNING MONOGRAPH

TLC members are naturally passionate about teaching and learning. Thus, it is logical that they are interested in the methods used by accounting programs to measure learning. In 2008, Roger Flinn and Larry Crumbly co-chaired a committee charged with preparing a monograph covering the various techniques to measure student learning. Their goal was 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 monograph offered opportunity for accounting faculty to discuss and reflect on approaches besides SETs that accounting programs may use to measure effective teaching and learning. Published in 2009, the monograph contained 13 chapters.

RECOGNIZING OUTSTANDING ACCOUNTING EDUCATION RESEARCH

To encourage and recognize excellence in accounting education research, the Section created the Outstanding Research in Accounting Education Award in 2002. The award includes a plaque, letter of commendation, and monetary stipend. It is presented in the TLC Section's business national meeting. All research articles (other than cases, instructional resources, and teaching and educational notes) in English in the field of accounting education are eligible for the award. At least one of the authors for a nominated article must be a TLC member. The Research in Accounting Education Award Committee evaluates nominated articles. The award is given to an outstanding article, not necessarily the best paper in a given year. Thus, the Committee may not give the award in years when they cannot identify an outstanding paper.

In 2003, the award was given to Robert Czernkowski, Rosina Mladenovic, Carolyn Cousins, Roger Gibson and Gordon Howitt for "The impact of leadership style on student learning in a first-year accounting course," *Asian Review of Accounting* (2003). Lori S. Kopp and Fred Phillips won the award in 2006 for "Integrating accounting topics within or across functions: Effects on students' structure and use of knowledge," *Journal of Accounting Education* (2005) Volume 23, Issue 3, pp 170-188.

Fred Phillips was again an award winner in 2007, along with co-author Eric Hanson, for "Teaching Financial Accounting with Analogies: Improving Initial Comprehension and Enhancing Subsequent Learning," *Issues in Accounting Education* (February), pp. 1-14

In 2008, the award went to A. Faye Borthick and Carol W. Springer for "Improving Performance in Accounting: Evidence for Insisting on Cognitive Conflict Tasks," *Issues in Accounting Education* (2007) Volume 22, Issue 1, pp 1-19.

NEWSLETTERS AND A RESPONSE TO NASBA

During Fall 2004, the Section's newsletter was substantially revised. The format was enhanced and the content became much more extensive. Prior to the change, the newsletter included general matters such as a message from the chair, committee reports, minutes, different calls for participation and a list of officers. The 2004 and subsequent newsletters include this information along with various articles contributed by members. One article, *Teaching in Changing Times*

by Timothy Fogarty, addressed the question of how students have changed throughout the decades and how these changes should affect teaching style. Another article, *The Association of Certified Fraud Examiners: Partnering with Educators to Fight Global Fraud*, by Neal VanZante, discussed the importance of fraud education for accounting students. Other articles include a wide range of topics such as Bridging the Schism That Separates Accounting Practice and Academia, Teaching Ethics, and Integrating Managerial Accounting and Business Information. These are just examples of the wide variety of topics the modification of the newsletter has brought up for discussion.

In May, 2005 a special edition of the Accounting Educator was published as a response to NASBA's proposal to revise Uniform Accountancy Rules 5-1 and 5-2. The content of the newsletter was not intended to represent an official position of the Section or an official position of the AAA. Rather it served as a forum for sharing the ideas of many different individuals on a matter of profound interest to the Section. Several members responded to the call; as a result there were a wide range of opinions represented by the newsletter. The newsletter was submitted to NASBA as an example of Section members' response to NASBA's proposal to revise Rules 5-1 and 5-2.

FOCUS ON REGIONAL MEETINGS

Since its inception, the Section has had a strong focus on regional meetings. For example, Don Wygal observed in 2000¹ that "The Executive Committee shares a common view that regional meetings can be excellent platforms for our members to display their talents." This focus was emphasized by the creation of a "Best Teaching and Curriculum Paper Award" during 2000-01. Winners received a plaque and cash (\$250, increased to \$500 in 2008). The Award, which has been presented at most regional meetings each year, assured the Section of an official and highly visible presence in all AAA regions. Besides offering members an opportunity to present excellent papers, the Award offered a clear signal that the Section supports and values research. In 2003, the Section moved to offer a similar award for an outstanding paper presented at the national meeting.

During 2001-02, the Executive Committee recognized a need for better informal networking opportunities for TLC members. In response, the Section created a special reception (Ice Cream Social) at regional meetings. TLC Ice Cream Socials continued at regional meetings through most of the decade. This successful event allowed participants to network in a relaxed atmosphere while enjoying a delicious treat.

Also in 2001-02, Bill Schwartz continued the Shared Experiences Committee that was originally created in 2000 with a mission to engage senior faculty in discussions about teaching and learning. Under the leadership of Paul Solomon, the Committee's charge was to identify eminent senior faculty (retired or still serving) in each region to share their professional insights, experiences, and wisdom with their colleagues and to conduct sessions at the AAA Regional meetings. All regions have included shared experience sessions in their programs. For example, during 2004-2005 the Shared Experiences Committee, chaired by Paul Solomon, all regional meetings included a session under the theme "Reflecting on What We Teach". Seven panels were asked to consider what should be taught in the accounting curriculum. Each region had a moderator and several panelists, who shared anecdotes and opinions. Other Committee chairs (e.g., Jerry Weinstein) have continued to encourage similar dialogue at all regional meetings.

¹ Don Wygal. 2000. Message from the Chair, The Accounting Educator. <http://aaahq.org/TeachCurr/newsletters/Fall00/item01.htm>. Last Accessed July 15, 2009.

Such panels have contributed to vibrant conversations about teaching and learning at Regional meetings.

The Section established a *Creative Contributions to Accounting Education Award* in 2004-05. This award was intended to recognize outstanding pedagogical innovations in all seven regions of the AAA, with up to three of the regional winners being selected to present their innovations at the national meeting. The award was presented at various regions and complemented the Section’s regional and national research awards.

MID-YEAR MEETING

The TLC Section organized its first annual mid-year meeting on January 23, 2009. Most other Sections of AAA have held such meetings, but we decided to do things a little different by having the meeting online. The online meeting allowed participants to still get ideas, CPE hours and credit for participating, while eliminating the time and expense of travel. Seven speakers presented ideas to over 90 TLC member participants. The Section expanded and improved its 2010 mid-year meeting by offering a broad range of topics. In his Chair’s message in the Section’s Winter 2010 newsletter, Dale Flesher² made the following remarks about the February 5, 2010 on-line meeting: “There are eleven sessions with six hours of CPE credit. What could be better? There is no registration fee, no travel costs, you get six hours of CPE credit, and you can wear your pajamas to the meeting.”

Prior to 2009, the Section focused on assuring a strong presence at regional meetings. Some past chairs referred to this focus as the “Section’s seven mid-year meeting strategy.” The new online mid-year meeting is innovative and much needed. It is not intended as a replacement for the Section’s traditionally strong presence at regional meetings.

OTHER ISSUES AND MILESTONES

Prior to 2004 one person was appointed to serve as chair for the national meeting program. In 2004 the Section leadership recognized the need for continuity to the T&C’s involvement in the AAA national program and created associate chair positions for the program. This structure continues to exist to assure smooth transitions from one year to the next.

Each year, the Section’s program chair reviews several papers for possible presentation at the AAA national meeting. The number of TLC papers presented at the national AAA meeting has increased over the years (see table below). Submissions peaked in 2005 at 93; acceptance rates for refereed paper sessions have fluctuated between 33 percent and 71%; and the number of TLC-sponsored panel sessions grew from 2 in 2002 to 9 in 2008.

Year	Number of Papers Submitted	Number of Papers Accepted for Refereed Paper Sessions	Number of Papers accepted for Forum Sessions	Acceptance Rate (for refereed paper sessions)
2001	No Data	No Data	No Data	
2002	64 papers 4 panels	24 papers 2 panels	5 papers	37.5%
2003	89 papers 9 panels	30 papers 1 panel	7 papers	33.7%
2004	51 papers 5 panels	27 papers 3 panels	16 papers	52.9%

² Dale Flesher. 2010. Message from the Chair, The Accounting Educator. <http://aaahq.org/TeachCurr/newsletters/winter2010.pdf>. Last Accessed February 20,2010.

2005	93 papers 12 panels	33 papers 8 panels	28 papers	35.5%
2006	57 papers 9 panels	28 papers 5 panels	18 papers	49.1%
2007	58 papers 13 panels	33 papers 4 panels	11 papers	56.9%
2008	81 papers 9 panels	54 papers 9 panels	23 papers	66.7%
2009	90 papers 16 panels	64 papers 7 panels	18 papers	71.1%
2010	88 papers 12 panels			

In 2004, Tom Tyson (Chair), Richard Baker and Julia Karcher teamed up to do a study on Advisory Boards and Accounting Curriculum. The study addressed issues such as, whether Advisory Boards are being used as effectively as possible in the Accounting Curriculum, whether the Board participates in program review and curriculum development and if it helps faculty in conducting their research. The TLC Section then published a report containing summary responses and short case studies of “best practices.” For a copy of this report, please contact Dr. Tom Tyson directly.

In 2007, the Section’s leadership and members considered and agreed in principle to explore the feasibility of starting a new accounting education journal. A Proposed Journal Guidelines Committee, chaired by John Everett, was charged with making “recommendations regarding the TLC’s activities with regard to journal publications.” After much deliberation and due diligence, the Section elected during 2007-08 not to publish its own journal.

In 2008, TLC established the Hall of Honor. Inductees include Richard Baker (Northern Illinois University), Fred Neumann (University of Illinois), Kevin Stocks (Brigham Young University), David Stout (Youngstown State University), Jan Williams (University of Tennessee), and Donald Wygal (Rider University).

CONCLUSIONS AND REFLECTIONS

The Section has been a champion for accounting education for two decades. We have contributed much to teaching and learning. Several individuals have made a difference. Many of them (not all) are listed in Appendices B and C. Those who have made the biggest difference are the 1200 to 1500 members who contribute and participate in the Section’s activities and make the Section a reality. The leadership provided by past chairs is greatly appreciated. Some have offered the reflective statements that appear below.

It was my privilege to serve as Section Chair in 2000-2001. I am impressed by how many outstanding accounting educators worked to create the section and to nurture its growth in its early days of development. The same can be said for the section leadership as we continue into the 21st Century. I truly believe that everyone who is a member of the American Accounting Association should join the Teaching, Learning & Curriculum Section. TLC activities, committees and events address issues of importance to faculty across a wide spectrum of specialty areas. In addition, the Section promotes active networking opportunities between academics and members of the practice community.

Don E. Wygal, 2000-01

Every faculty member teaches and most, if not all, are passionate about their students' learning. Thus, the TLC Section is a logical forum for all faculty to share ideas and explore innovative methods and techniques which promote learning. It is a real pleasure to see that the AAA now offers numerous opportunities for its members to discuss teaching and learning. Not all are TLC sponsored activities but all are consistent with the mission and goals of the TLC Section. This is a remarkable change compared with twenty-five years ago when I participated in my first AAA National meeting. Compared with the era when Fred Neumann first led the Section, it is also remarkable to see the level of faculty engagement in activities related to teaching and learning. The TLC is a strong Section. As Chair (2004-05), my vision was to see the TLC playing a broad, pivotal role in teaching and learning initiatives across the AAA and become an even stronger Section in the future. It is delightful to see the Section is making great strides in that direction. I am grateful for the opportunity to have served as a leader of the Section.

Thomas G. Calderon, 2004-05

As 2006-7, T & C Chair, our leadership set these goals (1) strengthen the image of pedagogical/educational research as a recognized academic discipline; (2) help to improve our members' pedagogical/educational research skills; (3) increase attendance at AAA Regional and National Meetings from community college faculty members, accounting practitioners, accounting doctoral students and accounting faculty members from regional and national college/university accounting faculty members; (4) provide relevant Continuing Professional Education [CPE] programs at these meetings; and (5) otherwise strengthen the activities and participation of our members.

I was pleased to see us achieve these goals, as well as to have more members and a larger fund balance at the end of my term than at its beginning.

I thank the T & C Section members and leader for giving me this wonderful opportunity.

Alan Reinstein, 2006-07

When I became Chair, I had two major concerns—(1) continuity of processes and institutional memory of the Section, and (2) membership. The Section had several committees; some committees had specific charges but most did not. Additionally, the Section's institutional memory was often a challenge. I created a Historical Preservation Committee, restructured committees and assigned formal charges to each committee, changed the bylaws to allow officers to serve for two years instead of one, inaugurated a "Gold Book" booklet to outline the Section's activities and share information about the Section's leadership. Perhaps my biggest concern had to do with membership. I felt we were in danger of falling below the 1,000 member mark and risk losing the second member on the AAA Council. I promoted the Section directly to about 9,600 accounting faculty several times through email. By May 2008, membership had increased to 1,352, and 1,512 by May 2010. Since membership must have a value proposition, I implemented a number of innovations that spoke to the value proposition of the TLC, including, changing the bylaws to emphasize "learning" as an integral part of what we do; creating a Hall of Honor to recognize exceptional members; publication of a monograph on Measuring Learning; securing funds for several initiatives that benefit members such as the Hall of Honors, Research Awards, learning monograph, and breakfast at national

meetings; developing a catchy membership recruitment brochure; and improving communication with members through an enhanced web page and an expanded newsletter.

D. Larry Crumbley, 2007-2008

In 2007, I was elected to serve as chairman-elect of what was then the Teaching & Curriculum Section of AAA. Little did I know what I was getting myself into. First came a name change; the T&C Section became the Teaching, Learning & Curriculum Section. Adding the word "Learning" to the name not only made for a nice acronym (after all, doesn't everyone want a little TLC?), but it was an appropriate recognition of the Section's mission. Another change was change in bylaws that extended the chairman's term to from one to two years. I thought I was committing myself to a year as chairman-elect, a year as chairman, and a year as past chairman--a three-year commitment. However, with the change in bylaws, I was to serve two years as chairman, and will serve two more years on the executive committee as past chairman. The biggest new activity during my two-year term was the start-up of the on-line mid-year meeting. For several years, the Section's executive committees discussed holding an annual mid-year meeting. However, there was a fear that there were already too many section and region meetings and the market (i.e., travel budgets) could not support any more. Therefore, I made the decision to sponsor an on-line CPE program with the co-sponsorship of Wiley Publishing's Faculty Network. Wiley provided the infrastructure and absorbed all of the costs, while our members provided the talent. The first on-line meeting was held in January, 2009, and successfully provided four hours of CPE credit to more than 100 TLC members who attended via their office or home computers. The second meeting in February, 2010, was slightly larger in that it provided six hours of CPE to over 140 members. The on-line meeting has successfully provided TLC members with the opportunities to present their education-related research to an audience that incurs no travel costs to attend. I served as program chairman for the 2009 meeting, while Kathleen Sobrieralski of the University of Maryland coordinated the 2010 meeting.

Dale Flesher, 2008-10

The Section's future looks bright. The 2010-12 Chair, Robert Allen, has already initiated some exciting innovations that will benefit and perhaps shape the Section for the next decade.

Appendix A.1
T&C Section Proposed Bylaws
August 1992
(As reported in "The Accounting Educator," Vol. 2, No. 3, pp. 5-9, Summer 1992)

Pedagogy and Curricula Section
American Accounting Association

I. Name of Organization

The name of this organization shall be the Pedagogy and Curricula Section of the American Accounting Association. As a part of the American Accounting Association, this organization is subject to the bylaws and other rules that apply to sections of the American Accounting Association.

II. Objectives

The Pedagogy and Curricula Section is dedicated to the continual improvement of accounting education, especially through the development of innovative curricula, a renewed emphasis on effective and efficient instruction, and exploration of knowledge-organization issues related to accounting programs. Specific objectives shall be:

- A. In teaching:
 - 1. to investigate various processes of inquiry which encourage students to become active participants in the learning process;
 - 2. to stimulate discussion and experimentation in instructional means, methods and materials in general;
 - 3. to raise questions and to disseminate knowledge about teaching and teaching-related materials;
 - 4. to initiate, encourage and sponsor research in methods of learning and in the improvement of skills and aids used to impart knowledge of accounting and of other related fields; and
 - 5. to provide guidance and opportunities for members both to test and to improve their teaching skills and instructional materials.
- B. In curricula matters:
 - 1. to encourage continued consideration of and experimentation in all facets of curricula development for accounting programs; and
 - 2. to communicate interests, intentions, and information about curricula developments in accounting programs.
- C. In education:
 - 1. to encourage a broad definition of scholarship which includes a high priority on teaching and curriculum development;
 - 2. to provide a forum for the exchange of ideas and findings about developments related to pedagogy and curricula issues in accounting education;
 - 3. to work with other organizations pursuing similar goals; and
 - 4. to encourage qualified individuals to consider opportunities in accounting education by providing appropriate guidance and knowledge about such careers.

III. Membership

All members, in good standing, of the parent American Accounting Association are eligible to become members of this Section. Those who pay the annual dues of this Section may vote, hold office, and participate in its activities as well as enjoy all the other privileges of membership.

IV. Dues and Fees

Annual dues shall be set within the limits established by the American Accounting Association. They shall be recommended by the Executive Committee and voted on by the membership at the annual meeting. They shall remain in effect until changed by that same process. A proposal to change the dues must be announced to the membership, in writing, not less than thirty days prior to the annual meeting.

Separate fees may be charged to participants of special events or recipients of particular services as authorized by the Chairperson, subject to the approval of the Executive Committee. The Section is also authorized to receive gifts and grants for special purposes.

V. Executive Committee

The Executive Committee shall consist of the Chairperson, all Vice Chairpersons, the Secretary, the Treasurer, and four of the Regional Directors selected by use of a predetermined rotation system. The Chairperson shall call the meetings and, with any other four members, shall constitute a quorum. In addition to fulfilling those responsibilities specifically assigned to it, the Executive Committee shall act as an advisor to the Chairperson. Among its responsibilities shall be:

1. to formulate long- and short-term plans for the Section and decide on specific ways to implement the decision of the membership;
2. to assist the Chairperson in establishing and staffing all standing and ad hoc committees to carry out Section business;
3. to oversee communication among officers, committees, and the membership as a whole;
4. to name interim officers to serve until the next annual election, if for some reason an elected position becomes vacant;
5. to submit a report, at least annually, to the membership about major actions and activities of the Section; and
6. to perform such other responsibilities as assigned by these Bylaws, the Chairperson, or the membership.

VI. Officers

The officers of the Section shall be the Chairperson, the Vice Chairperson - Academic and Vice Chairperson-Practice, the Secretary, the Treasurer, and the Regional Directors.

- A. The Chairperson shall serve a one-year term. The responsibilities of a Chairperson shall be:
 1. to manage the affairs of the Section and carry out its actions and activities as directed by the Section membership with the advice of the Executive Committee;
 2. to preside at all meetings of the Section and its Executive Committee;
 3. to coordinate the activities of the Section with the officers and other units of the American Accounting Association and with the parent organization itself, and to submit such reports as required;
 4. to encourage maximum membership participation through such means as committee membership, programs, the fostering of regional activities, and involvement in regional and annual meetings;
 5. to charge and appoint all committees and task forces with the advice of the Executive Committee;
 6. to prepare the annual budget with the assistance of the Treasurer and the advice of the Executive Committee, and authorize the expenditure of Section funds, and
 7. to represent the Section to all outside interests.

- B. The Vice Chairperson-Academic shall be a faculty member elected to a one-year term, and on the completion of this elected term, shall succeed to the Chairperson position. The responsibilities of the Vice-Chairperson-Academic shall be:
 - 1. to assume the duties of the Chairperson when the Chairperson is unable to do so;
 - 2. to carry out such duties as the Chairperson may assign; and
 - 3. to appoint Regional Directors and supervise their activity.

- C. The Vice Chairperson-Practice shall be a member from practice elected for a one-year term. The responsibilities of the Vice Chairperson-Practice shall be:
 - 1. to maintain close coordination with groups outside the American Accounting Association which have similar interests;
 - 2. to recommend to the Chairperson appropriate activities involving such outside groups; and
 - 3. to undertake such other duties as the Chairperson may assign.

- D. The Secretary shall be elected for a one-year term and shall be eligible for re-election for a maximum of two additional one-year terms. The responsibilities of the Secretary shall be:
 - 1. to oversee the keeping of Section minutes and records of meetings and other activities;
 - 2. to supervise the formal communication activities of the Section and to coordinate its publications;
 - 3. to interact with the Executive Director of the American Accounting Association with regard to any issues of Section membership;
 - 4. to record and report on all Section and Executive Committee meetings; and
 - 5. to provide notice of all Section and Executive Committee meetings.

- E. The Treasurer shall be elected for a one-year term and shall be eligible for re-election for a maximum of two additional one-year terms. The responsibilities of the Treasurer shall be:
 - 1. to coordinate the management of Section finances with the Executive Director of the American Accounting Association;
 - 2. to assist the Chairperson in preparing the budget for the coming year; and
 - 3. to prepare and submit to the annual meeting a report on the Section's financial status and activities for the preceding fiscal year.

- F. Regional Directors shall be named for each region recognized by the American Accounting Association. They shall be named by the Vice Chairperson-Academic, with advice from the Executive Committee, to serve two years or the remainder of any unfilled term. Approximately half of the Regional Directors should be appointed each year. To facilitate planning, the commencement of a new Regional Director's term shall be immediately after the region's annual meeting rather than at the annual meeting of the Section. The responsibilities of a Regional Director shall be:
 - 1. to coordinate Section activities in the region;
 - 2. to meet, at least annually, with the Vice Chairperson-Academic to plan and discuss Section activities in the regions;
 - 3. to serve on the Section Executive Committee as provided for in the established rotation schedule;

4. to carry out such other activities as the Executive Committee may assign; and
 5. to report annually to the Executive Committee about Section activities carried out in the regions.
- G. A Nominating Committee shall consist of the most immediate past Chairperson willing to serve (who shall act as Nominating Committee Chairperson), assisted by two members of the Section who are not then serving in an elected position of the Section. The Committee will be named by the current Chairperson with the advice of the Executive Committee. The Committee will actively solicit nominations from members. The Nominating Committee shall present to the Secretary, nominees for the positions of Vice Chairperson-Academic, Vice Chairperson-Practice, Secretary, and Treasurer. This slate of officers shall then be presented to the membership about sixty days before the annual meeting. A petition signed by ten or more members may also be used to nominate a member for any office if received at least thirty days before the annual meetings. All nominees must be members in good standing of the Section and must indicate a willingness to serve in that capacity.
- H. Election of officer nominees shall be by majority vote of Section members present and voting at the annual meeting of the Section. Newly elected officers shall assume office at the conclusion of the next meeting at which they are elected. Proxy votes will not be accepted. The results of the election shall be certified and announced by the Secretary.
- I. No Section officer shall receive compensation, honoraria, professional fees, stipends, etc., for the performance of Section responsibilities. Officers may be reimbursed from Section funds for expenses incurred in connection with the performance of their duties under guidelines established by the Section Executive Committee and the American Accounting Association.

VII. Newsletter Editor

- A. The Executive Committee of the Section shall be responsible for selecting an editor for the Section newsletter.
1. the term of appointment shall be for three years; and
 2. every three years, the Executive Committee shall decide whether to extend the term of the existing editor for another three years or appoint another editor for a three-year term.
- B. The responsibilities of the editor of the newsletter shall be:
1. to solicit new items for the newsletter;
 2. to publish a quarterly newsletter; and
 3. to supervise the distribution of the newsletter to the members of the Section on a timely basis.

VIII. Meetings

The Section shall hold an annual meeting in conjunction with the annual meeting of the American Accounting Association. Matters coming before the Section membership at that or any other meeting of the Section shall be decided by a majority of those members present and voting. Other meetings may be held at such time and place as designated by the Executive Committee upon suitable notification of the membership at least thirty days in advance. Notification should include an agenda as well as the time and place.

IX. Expenditures

Procedures for the expenditure of funds shall be established and monitored by the Executive Committee. Expenditures may not be made nor debts incurred in the name of the Section in an amount which exceeds unencumbered funds available to the Section during the current year.

X. Publications

The Section may publish materials in addition to its newsletter, proceedings, working papers, monographs, etc., as deemed appropriate by the Executive Committee within the policies of the American Accounting Association.

XI. Amendments

Within the guidelines of the American Accounting Association, amendments to these Section Bylaws must be proposed at least sixty days prior to the annual meeting by the Executive Committee or by a petition signed by at least twenty members of the Section. Proposed amendments shall be presented for vote by the membership at the next annual meeting, or, at the discretion of the Chairperson, by mail ballot. Amendments to the Bylaws must be approved by a two-thirds majority of the members voting. A thirty-day notice must be given of Bylaw amendments to be presented for vote of the membership. If taken by mail, at least thirty days must also be provided for response. Amendments shall go into effect as soon as the results of the balloting are ratified by the Secretary.

Appendix A.2 T&C Section Proposed Bylaws March, 2005

I. Name of Organization

The name of this organization shall be the Teaching and Curriculum Section of the American Accounting Association. As a part of the American Accounting Association, this organization is subject to the bylaws and other rules that apply to Sections of the American Accounting Association.

II. Objectives

The Teaching and Curriculum Section is dedicated to the continual improvement of accounting education, especially through the encouragement, development, and sharing of relevant and innovative curricula, an emphasis on effective and efficient instruction,

and the exploration of knowledge-organization issues related to accounting programs. Specific objectives include but are not limited to:

A. In teaching:

to initiate, encourage, and sponsor research in methods of learning and their application to the field of accounting instruction;

to stimulate discussion and experimentation in instructional means, methods, and materials in general;

to raise questions and to share knowledge about teaching and teaching-related materials;

1. to provide guidance and opportunities for members both to test and to improve their teaching skills and instructional materials; and
2. to investigate and share various means of evaluating instruction and instructional methods and materials.

B. In curricula matters:

1. to encourage continued consideration of and experimentation in all facets of curricular developments for accounting programs; and
2. to communicate interests, intentions, and information about curricular developments in accounting programs.

C. In education:

1. to encourage a broad definition of scholarship which includes a high priority on teaching and curricular developments;
2. to provide a forum for the exchange of ideas and findings about developments related to instruction and curricular issues in accounting education;
3. to work with other organizations pursuing similar goals; and
4. to encourage qualified individuals to consider opportunities in accounting education by providing appropriate guidance and information about such careers.

III. Membership

All members in good standing of the parent American Accounting Association are eligible to become members of this Section. Those who pay the annual dues of this Section may vote, hold office, and participate in its activities as well as enjoy all the other privileges of membership.

IV. Dues and Fees

Annual dues shall be set within the limits established by the American Accounting Association. They shall be recommended by the Section's Executive Committee and voted on by the membership at the annual business meeting or, at the discretion of the Section's Executive Committee, by mail ballot and/or its electronic equivalent. They shall remain in effect until changed by that same process. A proposal to change the dues must be announced to the membership, in the Section's Newsletter, not less than thirty days prior to the annual business meeting or, in the case of a mail ballot, not less than forty-five days prior to the mail ballot due date (thus, a mail ballot requires a minimum of an additional fifteen days to be provided for responses). The proposal for a change in dues must specify the date(s) at which the proposed change becomes effective. Separate fees may be charged to participants of special events or recipients of particular services as authorized by the Chair subject to the approval of the Section's Executive Committee. The Section is also authorized to receive gifts and grants for special purposes.

V. Executive Committee of the Section

The Executive Committee shall consist of the Chair, the Vice Chair-Academic, the Vice Chair-Practice, the Secretary, the Treasurer, and the immediate past Chair. The Chair shall call the meetings of the Executive Committee and, with any other three members, shall constitute a quorum. In addition to fulfilling those responsibilities specifically assigned to it, the Executive Committee shall act as an advisor to the Chair. Among its responsibilities shall be:

1. to formulate long- and short-term plans for the Section and decide on specific ways to implement the decisions of the membership;
2. to assist the Chair in establishing and staffing all standing and ad hoc committees to carry out Section business;
3. to oversee communication among officers, committees, and the membership as a whole;
4. to name interim officers, or elected committee members, to serve until the next annual election, if for some reason an elected position becomes vacant;
5. to submit a report, at least annually, to the membership about major actions and activities of the Section; and
6. to perform such other responsibilities as assigned by these Bylaws, the Section's Chair, or the membership.

The Executive Committee will receive the advice and counsel of an Advisory Committee, whose members shall be all the Section's Regional Directors, and the Section's representative to the AAA's annual meeting Program Advisory Committee.

VI. Officers

The officers of the section shall be the Chair, the Vice Chair-Academic, the Vice Chair-Practice, the Secretary, the Treasurer, and the immediate past Chair.

A. The Chair shall serve a one-year term. The responsibilities of the Chair shall be:

1. to manage the affairs of the Section and carry out its actions and activities as directed by the Section membership with the advice of the Section's Executive Committee;
2. to preside at all meetings of the Section and its Executive Committee;
3. to coordinate the activities of the Section with the officers and other units of the American Accounting Association and with the parent organization itself, and to submit such reports as required;
4. to encourage maximum membership participation through such means as committee membership, programs, the fostering of regional activities, and involvement in regional and annual meetings;
5. to charge and appoint all committees and task forces, with the advice of the Section's Executive Committee;
6. to appoint our Section's representative to serve on the American Accounting Association's annual meeting Program Advisory Committee;
7. to solicit and approve applications for our Section-sponsored CPE at the American Accounting Association's annual meeting;
8. to prepare the annual budget with the assistance of the Treasurer and the advice of the Section's Executive Committee, and authorize the expenditure of Section funds;

9. to serve on the Council of the American Accounting Association as one of our Section's representatives; and
10. to represent the Section to all outside interests.

B. The Vice Chair-Academic shall be a faculty member elected to a one-year term and, on the completion of this elected term, shall succeed to the Chair position. The responsibilities of the Vice Chair-Academic shall be:

1. to assume the duties of the Chair when the Chair is unable to do so;
2. to carry out such duties as the Chair may assign;
3. to appoint the incoming Associate Regional Directors for each region;
4. to supervise the activities of the Section's Regional Directors; and
5. to monitor and approve our Section-sponsored CPE at the AAA regional meetings.

C. The Vice Chair-Practice shall be a member from practice elected for a two-year term. The responsibilities of the Vice Chair-Practice shall be:

1. to maintain close coordination with groups and organizations outside the American Accounting Association which have similar interests;
2. to recommend to the Chair appropriate activities involving such outside groups and organizations; and
3. to undertake such other duties as the Chair may assign.

D. The Secretary shall be elected for a one-year term and shall be eligible for reelection for a maximum of two additional one-year terms. The responsibilities of the Secretary shall be:

1. to oversee the keeping of Section minutes and records of meetings and other activities;
2. to supervise the formal communication activities of the Section and to coordinate its publications;
3. to supervise the activities of the Newsletter Editor;
4. to interact with the Executive Director of the American Accounting Association with regard to any issues of Section membership;
5. to monitor and supervise the Section's membership function;
6. to monitor and track the committees of the Section, and obtain progress updates from the committees to present to the Section's Executive Committee;
7. to monitor and supervise the Section's website on the American Accounting Association's homepage;
8. to record and report on all Section and Section Executive Committee meetings; and
9. to provide notice of all Section and Section Executive Committee meetings.

E. The Treasurer shall be elected for a one-year term and shall be eligible for reelection for a maximum of two additional one-year terms. The responsibilities of the Treasurer shall be:

1. to coordinate the management of Section finances with the Executive Director of the American Accounting Association;
2. to assist the Chair in preparing the budget for the coming year; and

3. to prepare and present at the annual business meeting a report on the Section's financial status and activities for the preceding fiscal year.

F. The duties of the immediate past Chair shall be:

1. to serve on the Council of the American Accounting Association as one of our Section's representatives;
2. to serve as a member of the Nominating Committee of the Section;
3. to assist the Chair of the Section, whenever possible, as requested by the Chair.

G. The Section's first representative on the Council of the American Accounting Association shall be the Chair of the Section. The next Section representative on Council shall be the immediate past Chair. If one of these persons is unable to attend the Council's meeting, the alternate shall be the Vice Chair-Academic.

H. No Section officer shall receive compensation, honoraria, professional fees, stipends, etc., for the performance of Section responsibilities. Officers may be reimbursed from Section funds for expenses incurred in connection with the performance of their duties under guidelines established by the Section's Executive Committee and the American Accounting Association.

VII. Nominations and Elections

A. The Nominating Committee shall consist of the two most immediate past Section Chairs willing to serve. The more senior past Section Chair shall serve as the Nominating Committee Chair while the more recent past Section Chair shall serve as a member of the committee. Other members of the committee shall be four members of the Section who are not then serving in any other elected position of the Section and who were elected to the Nominating Committee by majority vote of the voting Section membership.

1. The Nominating Committee will actively solicit nominations from Section members through at least two broadcast emails as well as postings on the T&C website. Self-nominations are encouraged. Each nomination should include a brief vita that will enable the nominations committee to consider each nomination according to the criteria listed below.
2. Criteria for selecting nominees include prior T&C service and leadership positions (committee chairs, regional directors etc.), AAA service, other professional or academic leadership experience, contributions to the discipline with a focus on teaching and curriculum issues, and evidence of commitment and willingness to serve. All nominees must be members of the section, in good standing.
3. The Nominating Committee shall present to the Secretary, nominees for the positions of Vice Chair-Academic, Vice Chair-Practice, Secretary, and Treasurer and the four members of the nominating committee to be elected. The nominating committee will select three candidates for each position where possible.
4. The call for nominations shall be published each year by the end of January. Nominations will be accepted until the first Monday in March. The slate of nominees shall then be presented to the membership by April 1. The election shall be conducted electronically via the Internet by the end of April of each year.

B. Election of officer nominees shall be by majority vote of Section members voting in the annual election. Elections results shall be certified and announced by the Secretary via the Internet within one month after the vote. The slate of elected officers and nominating committee members shall be introduced by the Chair of the Nominating

Committee at the Section's next business meeting. Newly elected officers and nominating committee members shall assume office at the conclusion of that meeting.

VIII. Regional Directors and Associate Directors

A. The term of each Regional Director shall be one year. To facilitate planning, the commencement of a new Associate and Regional Director's term shall be immediately after the region's annual meeting rather than at the annual business meeting of the Section. The responsibilities of a Regional Director shall be:

1. to coordinate the Section's activities in the region;
2. to meet, at least annually, with the Vice Chair-Academic to plan and discuss Section activities in the region;
3. to serve on the Section's Advisory Committee to the Section's Executive Committee;
4. to carry out such other activities as the Section's Executive Committee may assign; and
5. to report annually to the Section's Executive Committee about Section activities carried out in the region.

B. Associate Regional Directors shall be named for each region recognized by the American Accounting Association. They shall be named by the Vice Chair-Academic, with advice from the Section's Executive Committee, to serve one year or the remainder of any unfilled term. The Associate Regional Directors shall assist their Regional Directors and succeed to the Regional Director position at the conclusion of their Regional Director's term.

IX. Newsletter Editor

A. The Executive Committee of the Section shall be responsible for selecting an editor for the Section newsletter.

1. the term of appointment shall be for three years, commencing with the date of the Section's annual business meeting; and
2. prior to the end of the current editor's term, the Section's Executive Committee shall decide whether to extend the term of the current editor for a maximum of another three years or appoint another editor for a three-year term.

B. The responsibilities of the editor of the newsletter shall be:

1. to solicit news items for the newsletter;
2. to publish a quarterly newsletter;
3. to supervise the distribution of the newsletter to the members of the Section on a timely basis; and
4. to prepare and submit an annual report to the Section's Secretary.

X. Meetings

The Section shall hold an annual business meeting in conjunction with the annual meeting of the American Accounting Association. Matters coming before the Section membership at that or any other meeting of the Section shall be decided by a majority of those Section members present and voting. Other meetings may be held at such time and place as designated by the Section's Executive Committee upon suitable notification of the membership at least thirty days in advance. Notification should include an agenda as well as the time and place.

XI. Expenditures

Procedures for the expenditure of funds shall be established and monitored by the Section's Executive Committee. Expenditures may not be made nor debts incurred in the name of the Section in an amount which exceeds the unencumbered funds available to the Section during the current year.

XII. Publications

The Section may publish materials in addition to its newsletter such as special newsletters, proceedings, working papers, monographs, etc., as deemed appropriate by the Section's Executive Committee within the policies of the American Accounting Association.

XIII. Amendments

Within the guidelines of the American Accounting Association, amendments to these Section Bylaws must be proposed by the Section's Executive Committee, or by a petition signed by at least twenty-five members of the Section, at least sixty days prior to the Section's annual business meeting. Proposed amendments shall be presented for vote by the membership at the annual business meeting or, at the discretion of the Section's Executive Committee, by mail ballot and/or its electronic equivalent. Amendments to the Bylaws must be approved by a two-thirds majority of the Section's members voting. A thirty-day notice must be given of Bylaw amendments to be presented for vote of the membership. If taken by mail, at least fifteen days must additionally be provided for response (i.e., a minimum of forty-five days from the announcement date to the final due date for ballots). Amendments shall go into effect as soon as the results of the balloting are certified by the Secretary.

Appendix A.3 T&C Section Proposed Bylaws May, 2008

I. Name of Organization

The name of this organization shall be the Teaching, Learning and Curriculum Section of the American Accounting Association. As a part of the American Accounting Association, this organization is subject to the bylaws and other rules that apply to Sections of the American Accounting Association.

II. Objectives

The Teaching, Learning and Curriculum Section is dedicated to the continual improvement of accounting education, especially through the encouragement, development, and sharing of relevant and innovative curricula, an emphasis on effective and efficient instruction, and the exploration of knowledge-organization issues related to accounting programs. Specific objectives include but are not limited to:

A. In teaching:

1. to initiate, encourage, and sponsor research in methods of learning and their application to the field of accounting instruction;
2. to stimulate discussion and experimentation in instructional means, methods, and materials in general;

3. to raise questions and to share knowledge about teaching and teaching-related materials;
4. to provide guidance and opportunities for members both to test and to improve their teaching skills and instructional materials; and
5. to investigate and share various means of evaluating instruction and instructional methods and materials.

B. In curricula matters:

1. to encourage continued consideration of and experimentation in all facets of curricular developments for accounting programs; and
2. to communicate interests, intentions, and information about curricular developments in accounting programs.

C. In education:

1. to encourage a broad definition of scholarship which includes a high priority on teaching and curricular developments;
2. to provide a forum for the exchange of ideas and findings about developments related to instruction and curricular issues in accounting education;
3. to work with other organizations pursuing similar goals; and
4. to encourage qualified individuals to consider opportunities in accounting education by providing appropriate guidance and information about such careers.

III. Membership

All members in good standing of the parent American Accounting Association are eligible to become members of this Section. Those who pay the annual dues of this Section may vote, hold office, and participate in its activities as well as enjoy all the other privileges of membership.

IV. Dues and Fees

Annual dues shall be set within the limits established by the American Accounting Association. They shall be recommended by the Section's Executive Committee and voted on by the membership at the annual business meeting or, at the discretion of the Section's Executive Committee, by mail ballot and/or its electronic equivalent. They shall remain in effect until changed by that same process. A proposal to change the dues must be announced to the membership, in the Section's Newsletter, not less than thirty days prior to the annual business meeting or, in the case of a mail ballot, not less than forty-five days prior to the mail ballot due date (thus, a mail ballot requires a minimum of an additional fifteen days to be provided for responses). The proposal for a change in dues must specify the date(s) at which the proposed change becomes effective. Separate fees may be charged to participants of special events or recipients of particular services as authorized by the Chair subject to the approval of the Section's Executive Committee. The Section is also authorized to receive gifts and grants for special purposes.

V. Executive Committee of the Section

The Executive Committee shall consist of the Chair, the Vice Chair-Academic, the Vice Chair-Practice, the Secretary, the Treasurer, and the immediate past Chair. The Chair shall call the meetings of the Executive Committee and, with any other three members, shall constitute a quorum. In addition to fulfilling those responsibilities specifically assigned to it, the Executive Committee shall act as an advisor to the Chair. Among its responsibilities shall be:

1. to formulate long- and short-term plans for the Section and decide on specific ways to implement the decisions of the membership;
2. to assist the Chair in establishing and staffing all standing and ad hoc committees to carry out Section business;
3. to oversee communication among officers, committees, and the membership as a whole;
4. to name interim officers, or elected committee members, to serve until the next annual election, if for some reason an elected position becomes vacant;
5. to submit a report, at least annually, to the membership about major actions and activities of the Section; and
6. to perform such other responsibilities as assigned by these Bylaws, the Section's Chair, or the membership.

The Executive Committee will receive the advice and counsel of an Advisory Committee, whose members shall be all the Section's Regional Directors, and the Section's representative to the AAA's annual meeting Program Advisory Committee.

VI. Officers

The officers of the section shall be the Chair, the Vice Chair-Academic, the Vice Chair-Practice, the Secretary, the Treasurer, and the immediate past Chair.

A. The Chair shall serve a two-year term. Two year terms will begin in the 2008 section election. The responsibilities of the Chair shall be:

1. to manage the affairs of the Section and carry out its actions and activities as directed by the Section membership with the advice of the Section's Executive Committee;
2. to preside at all meetings of the Section and its Executive Committee;
3. to coordinate the activities of the Section with the officers and other units of the American Accounting Association and with the parent organization itself, and to submit such reports as required;
4. to encourage maximum membership participation through such means as committee membership, programs, the fostering of regional activities, and involvement in regional and annual meetings;
5. to charge and appoint all committees and task forces, with the advice of the Section's Executive Committee;
6. to appoint our Section's representative to serve on the American Accounting Association's annual meeting Program Advisory Committee;
7. to solicit and approve applications for our Section-sponsored CPE at the American Accounting Association's annual meeting;
8. to prepare the annual budget with the assistance of the Treasurer and the advice of the Section's Executive Committee, and authorize the expenditure of Section funds;
9. to serve on the Council of the American Accounting Association as one of our Section's representatives; and
10. to represent the Section to all outside interests.

B. The Vice Chair-Academic shall be a faculty member elected to a two-year term, and, on the completion of this elected term, shall succeed to the Chair position. Two year terms will begin in the 2008 section election. The responsibilities of the Vice Chair-Academic shall be:

1. to assume the duties of the Chair when the Chair is unable to do so;
2. to carry out such duties as the Chair may assign;
3. to appoint the incoming Associate Regional Directors for each region;
4. to supervise the activities of the Section's Regional Directors; and
5. to monitor and approve our Section-sponsored CPE at the AAA regional meetings.

C. The Vice Chair-Practice shall be a member from practice elected for a two-year term. The responsibilities of the Vice Chair-Practice shall be:

1. to maintain close coordination with groups and organizations outside the American Accounting Association which have similar interests;
2. to recommend to the Chair appropriate activities involving such outside groups and organizations; and
3. to undertake such other duties as the Chair may assign.

D. The Secretary shall be elected for a two-year term, and shall be eligible for reelection for a maximum of one additional two-year term. Two year terms will begin in the 2009 section election. The responsibilities of the Secretary shall be:

1. to oversee the keeping of Section minutes and records of meetings and other activities;
2. to supervise the formal communication activities of the Section and to coordinate its publications;
3. to supervise the activities of the Newsletter Editor;
4. to interact with the Executive Director of the American Accounting Association with regard to any issues of Section membership;
5. to monitor and supervise the Section's membership function;
6. to monitor and track the committees of the Section, and obtain progress updates from the committees to present to the Section's Executive Committee;
7. to monitor and supervise the Section's website on the American Accounting Association's homepage;
8. to record and report on all Section and Section Executive Committee meetings; and
9. to provide notice of all Section and Section Executive Committee meetings.

E. The Treasurer shall be elected for a two-year term, and shall be eligible for reelection for a maximum of one additional two-year term. Two year terms will begin in the 2009 section election. The responsibilities of the Treasurer shall be:

1. to coordinate the management of Section finances with the Executive Director of the American Accounting Association;
2. to assist the Chair in preparing the budget for the coming year; and
3. to prepare and present at the annual business meeting a report on the Section's financial status and activities for the preceding fiscal year.

F. The duties of the immediate past Chair shall be:

1. to serve on the Council of the American Accounting Association as one of our Section's representatives;
2. to serve as a member of the Nominating Committee of the Section;

3. to assist the Chair of the Section, whenever possible, as requested by the Chair.

G. The Section's first representative on the Council of the American Accounting Association shall be the Chair of the Section. The next Section representative on Council shall be the immediate past Chair. If one of these persons is unable to attend the Council's meeting, the alternate shall be the Vice Chair-Academic.

H. No Section officer shall receive compensation, honoraria, professional fees, stipends, etc., for the performance of Section responsibilities. Officers may be reimbursed from Section funds for expenses incurred in connection with the performance of their duties under guidelines established by the Section's Executive Committee and the American Accounting Association.

VII. Nominations and Elections

A. The Nominating Committee shall consist of the two most immediate past Section Chairs willing to serve. The more senior past Section Chair shall serve as the Nominating Committee Chair while the more recent past Section Chair shall serve as a member of the committee. Other members of the committee shall be four members of the Section who are not then serving in any other elected position of the Section and who were elected to the Nominating Committee by majority vote of the voting Section membership.

1. The Nominating Committee will actively solicit nominations from Section members through at least two broadcast emails as well as postings on the T&C website. Self-nominations are encouraged. Each nomination should include a brief vita that will enable the nominations committee to consider each nomination according to the criteria listed below.
2. Criteria for selecting nominees include prior T&C service and leadership positions (committee chairs, regional directors etc.), AAA service, other professional or academic leadership experience, contributions to the discipline with a focus on teaching and curriculum issues, and evidence of commitment and willingness to serve. All nominees must be members of the section, in good standing.
3. The Nominating Committee shall present to the Secretary, nominees for the positions of Vice Chair-Academic, Vice Chair-Practice, Secretary, and Treasurer and the four members of the nominating committee to be elected. The nominating committee will select three candidates for each position where possible.
4. The call for nominations shall be published each year by the end of January. Nominations will be accepted until the first Monday in March. The slate of nominees shall then be presented to the membership by April 1. The election shall be conducted electronically via the Internet by the end of April of each year.

B. Election of officer nominees shall be by majority vote of Section members voting in the annual election. Elections results shall be certified and announced by the Secretary via the Internet within one month after the vote. The slate of elected officers and nominating committee members shall be introduced by the Chair of the Nominating Committee at the Section's next business meeting. Newly elected officers and nominating committee members shall assume office at the conclusion of that meeting.

VIII. Regional Directors and Associate Directors

A. The term of each Regional Director shall be one year. To facilitate planning, the commencement of a new Associate and Regional Director's term shall be immediately

after the region's annual meeting rather than at the annual business meeting of the Section. The responsibilities of a Regional Director shall be:

1. to coordinate the Section's activities in the region;
2. to meet, at least annually, with the Vice Chair-Academic to plan and discuss Section activities in the region;
3. to serve on the Section's Advisory Committee to the Section's Executive Committee;
4. to carry out such other activities as the Section's Executive Committee may assign; and
5. to report annually to the Section's Executive Committee about Section activities carried out in the region.

B. Associate Regional Directors shall be named for each region recognized by the American Accounting Association. They shall be named by the Vice Chair-Academic, with advice from the Section's Executive Committee, to serve one year or the remainder of any unfilled term. The Associate Regional Directors shall assist their Regional Directors and succeed to the Regional Director position at the conclusion of their Regional Director's term.

IX. Newsletter Editor

A. The Executive Committee of the Section shall be responsible for selecting an editor for the Section newsletter.

1. the term of appointment shall be for three years, commencing with the date of the Section's annual business meeting; and
2. prior to the end of the current editor's term, the Section's Executive Committee shall decide whether to extend the term of the current editor for a maximum of another three years or appoint another editor for a three-year term.

B. The responsibilities of the editor of the newsletter shall be:

1. to solicit news items for the newsletter;
2. to publish a quarterly newsletter;
3. to supervise the distribution of the newsletter to the current members of the Section and other interested parties on a timely basis; and
4. to prepare and submit an annual report to the Section's Secretary

X. Meetings

The Section shall hold an annual business meeting in conjunction with the annual meeting of the American Accounting Association. Matters coming before the Section membership at that or any other meeting of the Section shall be decided by a majority of those Section members present and voting. Other meetings may be held at such time and place as designated by the Section's Executive Committee upon suitable notification of the membership at least thirty days in advance. Notification should include an agenda as well as the time and place.

XI. Expenditures

Procedures for the expenditure of funds shall be established and monitored by the Section's Executive Committee. Expenditures may not be made nor debts incurred in the

name of the Section in an amount which exceeds the unencumbered funds available to the Section during the current year.

XII. Publications

The Section may publish materials in addition to its newsletter such as special newsletters, proceedings, working papers, monographs, journals, etc., as deemed appropriate by the Section's Executive Committee within the policies of the American Accounting Association.

XIII. Amendments

Within the guidelines of the American Accounting Association, amendments to these Section Bylaws must be proposed by the Section's Executive Committee, or by a petition signed by at least twenty-five members of the Section, at least sixty days prior to the Section's annual business meeting. Proposed amendments shall be presented for vote by the membership at the annual business meeting or, at the discretion of the Section's Executive Committee, by mail ballot and/or its electronic equivalent. Amendments to the Bylaws must be approved by a two-thirds majority of the Section's members voting. A thirty-day notice must be given of Bylaw amendments to be presented for vote of the membership. If taken by mail, at least fifteen days must additionally be provided for response (i.e., a minimum of forty-five days from the announcement date to the final due date for ballots). Amendments shall go into effect as soon as the results of the balloting are certified by the Secretary

Appendix B

Section Executive Leadership 1991-2009					
Year	Chair	Vice Chair- Practice	Secretary	Treasurer	Newsletter Editor
1991-92	Frederick Neumann	*	*	*	*Kevin Stocks
1992-93	Jan Williams	Dennis Reigle – Arthur Andersen	Kent St. Pierre	Mary Beth Armstrong	Kevin Stocks
1993-94	Jay Smith	Bea Sanders - AICPA	Frank Gersich	Mary Beth Armstrong	Kevin Stocks
1994-95	Richard E. Baker	George Krull – Grant Thornton	Sharon Kimmell	David Stout	Kevin Stocks
1995-96	Kent St. Pierre	Sam Vitkoski – B.D.O. Seidman	Sharon Kimmell	Kevin Stocks	Sandra Byrd
1996-97	David Stout	Doug Dickel – Arthur Andersen	Alexander Gabbin	Kevin Stocks	Sandra Byrd
1997-98	Billie Cunningham	Catherine Delesky – PW	Sandra Byrd	Donald Wygal	Sandra Byrd
1998-99	Kevin Stocks	Karen Hooks	Janet Cassagio	Donald Wygal	Janet Cassagio
1999-00	James Rebele	Bette Kozlowski – KPMG	Janet Cassagio	Sandra Byrd	Janet Cassagio
2000-01	Donald Wygal	Bette Kozlowski – KPMG	Janet Cassagio	Sandra Byrd	Janet Cassagio
2001-02	Bill Schwartz	Larry Scott	Roselyn Morris	William Cummings	Roselyn Morris
2002-03	Dasaratha Rama	Robert Dean – Grant Thornton	Roselyn Morris	William Cummings	Roselyn Morris

2003-04	Frank Buckless	Robert Dean – Grant Thornton	Roselyn Morris	William Cummings	Roselyn Morris
2004-05	Thomas Calderon	Robert Dean – Grant Thornton	Phil Reckers	Georgia Saemann	Wendy Tietz
2005-06	Timothy Fogarty	Robert Dean – Grant Thornton	Phil Reckers	Georgia Saemann	Wendy Tietz
2006-07	Alan Reinstein	R. Bruce Cole - Virchow, Krause & Company	Roselyn Morris	Pamela Smith	Dale Flesher
2007-08	D. Larry Crumbly	George Krull – Grant Thornton (retired)	Roland Madison	Pamela Smith	Dale Flesher
2008-09	Dale Flesher	Bernard Milano – KPMG Foundation	Julia Grant	Roland Madison	J Riley Shaw
2009-10	Dale Flesher	Bea Sanders - KPMG LLP	Marsha Huber	Natalie Churyk	J Riley Shaw

*1991-1992 was a probationary year. Bylaws to create positions other than chair became effective for 1992-1993 and the years to follow. Kevin Stocks served in the newsletter editor role in 1991-1992 ex- officio.

Appendix C

Regional Directors 1992-2009

Regional Chairperson							
Year	Mid-Atlantic	Mid-West	Northeast	Ohio	Southeast	Southwest	Western
1992-93	Steven Loeb	Dick Baker	Corinne Norgaard	Orville Keister	Harry Dickerson	Mary Fischer	Bruce Baldwin
1993-94	David Stout	Douglas Hillman	Richard Asebrook	Sharon Kimmell	Harry Dickerson	Mary Fischer	Curtis DeBerg
1994-95	Donald Wygal	Lucille Lammers	Laurie Pant	David Dennis	Robert Sanborn	John Hassell	Curtis DeBerg
1995-96	James Rebele	Debra McGilsky	Marshall Geiger	Penny Marquette	Jane Campbell	John Hassell	Paul Solomon
1996-97	Robyn Lawrence	Debra McGilsky	Dennis Hanno	Thomas Calderon	Jean DuPree	Gary Waters	Paul Solomon
1997-98	John Kercksmar	James Sander	Robert Turner	David Albrecht	Dana Hermanson	Casper Wiggins	Barb Crouteau
1998-99	Nancy Coulmas	Michael Foran	Gail Sergenian	David Albrecht	David Mautz	Sandra Welch	Ellen Harris
1999-00	Nancy Coulmas	Nancy Foran	Jim Bierstaker	Roland Madison	Ronald Campbell	Jacqueline Power	Bonita Peterson
2000-01	Ann Pushkin	Bill Cummings	Sudeep Battacharjee	Jerry Weinstein	Laura Ingraham	Barbara Scofield	Barbara Reider
2001-02							
2002-03							
2003-04	Steven Fritsche	Donna Dietz	Dawn Massey	David Bukovinsky		Karen Foust	Robert Allen
2004-05	Steve Smith	Joann Segovia	Patrick Kelly	Wallace R. Wood	Jean Price	Shawn Mauldin	Marc Guillian
2005-06							
2006-07	Susan Lynn	James Jennings	Donald Kent	Robert Russ	Linda Marquis	Larry Crumbley	Nancy Christie
2007-08	James DiGabriele	Ronald Flinn	Donald Kent	Edmund Fenton	Noel Addy	Roselyn Morris	Robert Holtfreter
2008-09	James McKinney	Brian Green	Yvette Lazdowski	Sandra Richtermeyer	Noel Addy	Kay Guess	James Thompson

Teaching, Learning and Curriculum
KEY PEOPLE:
2010-2011 Officers

Chair

Robert D. Allen
University of Utah
Eccles School of Business
1645 E Campus Center Dr - Rm #108
Salt Lake City, UT 84112
Phone: 801-581-7208
Fax: 801-581-7214
bob.allen@utah.edu

Chair Elect

Susan Crosson
Santa Fe College
3000 NW 83 Street
Gainesville, FL 32606
Phone: 352-395-5137
Fax: 352-395-5286
susan.crosson@sfcollge.edu

Vice Chair-Practice

Bea Sanders
KPMG Foundation
3 Chestnut Ridge Road
Montvale, NJ 07645

Treasurer

Natalie Churyk
Northern Illinois University
College of Business
DeKalb, IL 60115-2897
Phone: 815-753-6210
Fax: 815-753-8515
nchuryk@niu.edu

Secretary

Marsha Huber
Otterbein College
454 Roush Hall
Westerville, OH 43081
Phone: 614-823-1758
mhuber@otterbein.edu

Past Chair

Dale L. Flesher
Patterson School of Accountancy
University of Mississippi
University, Mississippi 38677-1848
Phone: 662-915-7623
Fax: 662-915-7483
acdlf@olemiss.edu

Council Representatives

Dale L. Flesher
Patterson School of Accountancy
University of Mississippi
University, Mississippi 38677-1848
Phone: 662-915-7623
Fax: 662-915-7483
acdlf@olemiss.edu

Robert D. Allen
University of Utah
Eccles School of Business
1645 E Campus Center Dr - Rm #108
Salt Lake City, UT 84112
Phone: 801-581-7208
Fax: 801-581-7214
bob.allen@utah.edu

Editors

Newsletter

The Accounting Educator

Carol Yacht, Author
McGraw-Hill/Irwin
PO Box A
Jerome, AZ 86331
928 634 0603
carol@carolyacht.com

Webmaster

Marci Butterfield
University of Utah
801-581-5063
Marci.Butterfield@business.utah.edu

Committee Chairpersons

AAACommons Committee

Don Wygal (Co-Chair)
Rider University
804-895-5543
Wygald@Rider.edu

AAACommons Committee

Rick Lillie (Co-Chair)
California State Univ - San Bernadino
909-537-5158
rlillie@csusb.edu

Assessment Committee

Susan Wolcott
WolcottLynch
swolcott@wolcottlynch.com

Historical Preservation Committee

Dale Flesher
Patterson School of Accountancy
University of Mississippi
University, Mississippi 38677-1848
Phone: 662-915-7623
Fax: 662-915-7483
acd1f@olemiss.edu

Annual Meeting Program Committee

Martha Doran
San Diego State University
Phone: 619-594-6841
doran1@mail.sdsu.edu

Innovations in Accounting Education

Paul Mihalek
Central Connecticut State University
mihalekpau@ccsu.edu

Nominations Committee

D. Larry Crumbley
Department of Accounting
E.J. Ourso College of Business
Louisiana State University
Baton Rouge, LA 70803-6304
Phone: 225-578-6231
Fax: 225-578-6201
dcrumbl@lsu.edu

Strategy and Bylaw Review Committee

Priscilla Burnaby
Bentley College
Phone: 781 891-2519
pburnaby@bentley.edu

Membership Committee

Natalie Churyk, Chair
Northern Illinois University
Phone: 815-753-6210
nchuryk@niu.edu

Shared Experiences Committee

Don Wygal
Rider University
Phone: 609-895-5543
wygal@rider.edu

Mid-Year Meeting Program Committee

Kathleen Sobieralski
University of Maryland
TLCMYM@aaahq.org

Regional Coordinators

Mid-Atlantic

Al Michenzi
Loyola University
Phone: 410-617-2386
amichenz@loyola.edu

Northeast

Yvette Lazdowski
Plymouth State University
Phone: 603-535-2524
yjlazdowski@plymouth.edu

Southeast

Melanie Hicks
Liberty University
Phone (434) 592-3723

Western

David Cottrell
Brigham Young University
Phone: 801-422-3268
cottrell@byu.edu

Midwest

Brian P. Green
University of Michigan — Dearborn
Phone: 313-593-5301
bpgreen@umd.umich.edu

Ohio

Karen Braun
Case Western Reserve University
karen.braun@case.edu
216-368-3532

Southwest

Tracie L. Nobles
Austin Community College
512-223-0182
tnobles@austincc.edu

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 TLC 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.

GIVE THE FORM BELOW TO COLLEAGUES AND ENCOURAGE THEM TO JOIN!

Membership Application for the Teaching, Learning, and Curriculum Section

ID# _____

Name _____

Address _____

Affiliation _____

Telephone: Office _____ Home _____ Fax _____

Dues Enclosed: \$10

Payment method: Check enclosed (make payable to AAA) VISA Mastercard
Billing Address _____

Account Number _____ Expiration date _____

Signature _____