



Thought Leaders in Accounting

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

# The Accounting Educator

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## A MESSAGE FROM THE CHAIR



October 2012

Dear TLC Section Members:

Hope your fall term is off to a great start. What a joy it is to serve as an officer of the Section and have the opportunity to work with so many volunteers who are shaping the future of accounting education and the TLC Section. I view our section as the place where accounting educators connect and inspire on

issues at the heart of teaching and learning excellence.

TLC is now requesting proposals for online interactive webinars hosted by our section (page 16). Consider submitting your best teaching and learning practices or web technology session. These webinars will be a great way to exchange ideas with accounting educators around the world!

I really had a great time at the Annual Meeting in Washington, DC from August 4–8, 2012 and enjoyed seeing many of you. I want to thank the TLC members who made my meeting high points possible.

Rebecca Shortridge and her committee did a wonderful job crafting the TLC Annual Meeting sessions and panels which provided so many opportunities for us to sharpen our skills, rejuvenate our enthusiasm, and refresh our passion for teaching. If you have ideas for next year’s meeting in Anaheim, please submit them on the AAA website. Once the AAA deadline has passed, Tracie Nobles and her committee will be reviewing TLC submissions early next year.

Thanks too to Cathleen Burns and her committee for another fabulous WOW event. Dan Roam inspired artistic communication in all who attended. Once again, we also owe a collective thanks to KPMG for their generous financial support! We are in the early stages of planning next year’s WOW, so if you have ideas particular to Anaheim CA, please contact Cathleen Burns.

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And finally a big thanks to our TLC Breakfast speaker, Dr. G. Peter Wilson, former AAA President and the Joseph L. Sweeney Chair of Accounting at Boston College; whose comments on flipping the classroom or being flipped cause us to rethink how best to utilize classroom time with students.

([www.navigatingaccounting.com/presentation/presentations](http://www.navigatingaccounting.com/presentation/presentations))

Thanks to all TLC members for all you do for accounting education. If you want to become more involved in TLC, email me at [susan.crosson@gmail.com](mailto:susan.crosson@gmail.com).



Dr. G. Peter Wilson, Flip or be Flipped

Susan Crosson

### Manuscripts and Shaggy Dog Stories

Anyone wishing to submit short manuscripts, cartoons, letters to the editor, call for papers, announcements, or other articles of interest for publication in the *The Accounting Educator* should email material to [carol@carolyacht.com](mailto: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, 2013.

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### Another great WOW event!

The TLC WOW 2012 Event was held at the Gaylord Hotel on Tuesday, August 7. More than 180 AAA members attended a presentation and workshop orchestrated by best-selling international author, Dan Roam. Dan taught eager faculty "What to Do When Words Don't Work" by teaching us how to communicate difficult accounting concepts with drawings. At the Tuesday luncheon, Dan showed us how he translated the Pathways Commission Report into a series of drawings, so we were ready to learn how he does this that evening.

The 2.5 hour program walked faculty through the process of using simple stick figures and a few words to help our visual student learners get excited about accounting on the first day of class. Two participants volunteered to share their final drawing to a cheering audience at the end of the program. Dan has helped leaders at Microsoft, Google, Wal-Mart, Boeing and the United States Senate so we were fortunate to have him with us at the annual meeting.

The WOW event is possible because of the generosity of KPMG. Plans are underway for TLC's fourth WOW 2013 event in Anaheim, CA. If you have any ideas of speakers, programs or special locations near the conference hotels, please contact Cathleen Burns at [cathleen.burns@colorado.edu](mailto:cathleen.burns@colorado.edu).

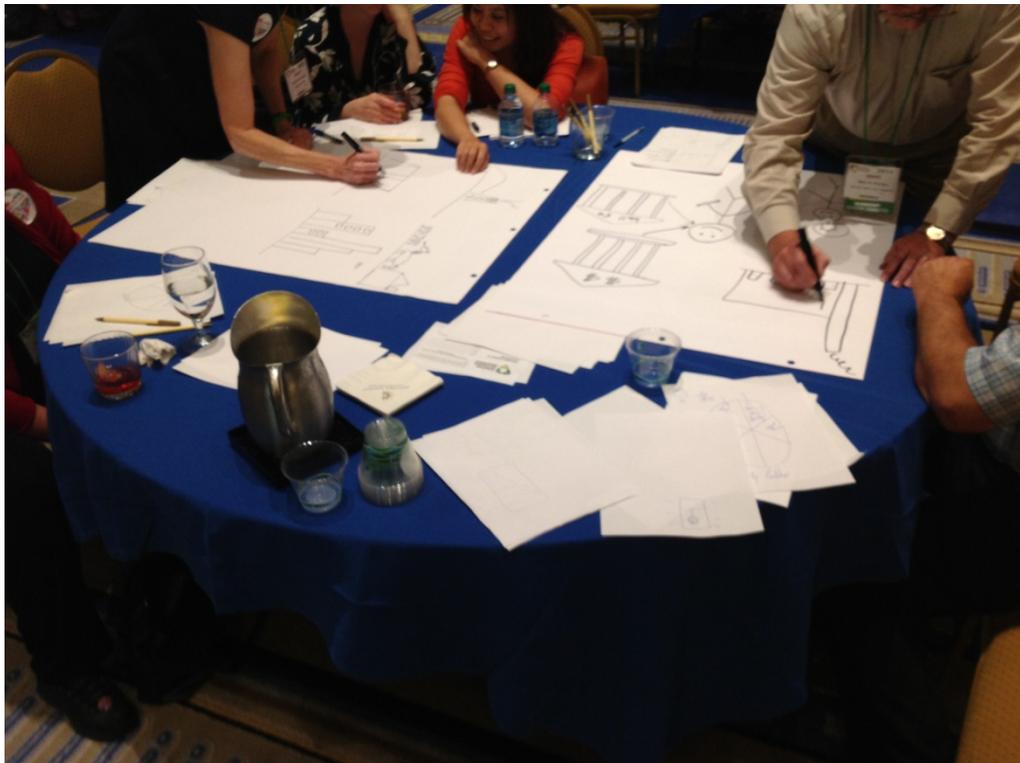
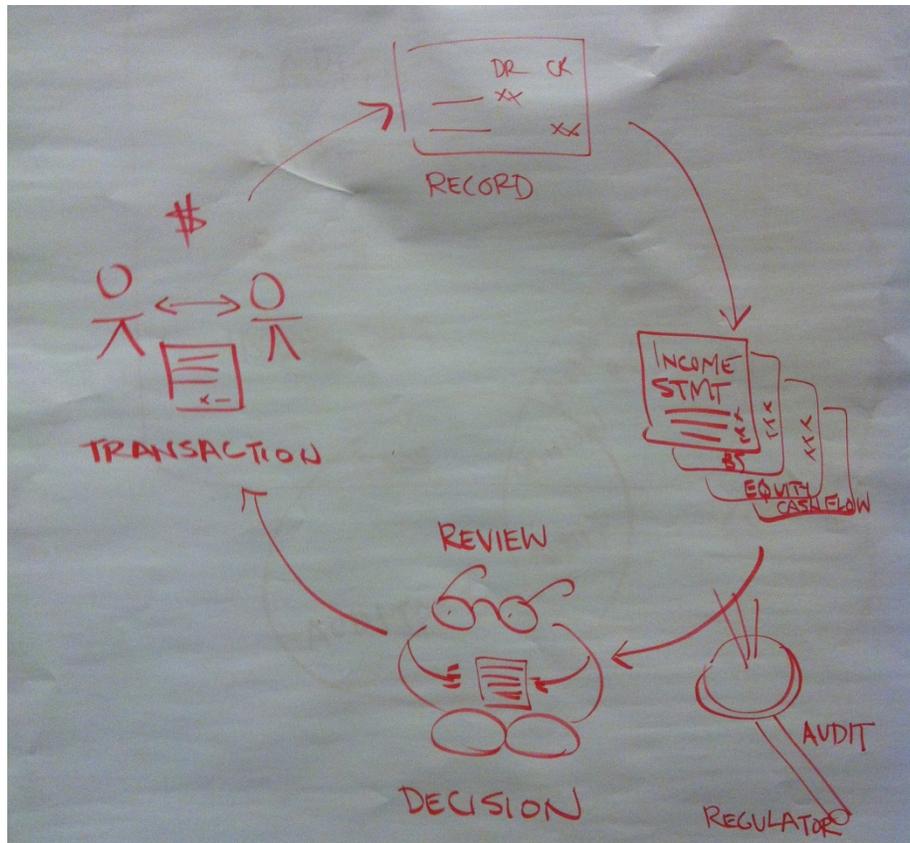
*WOW drew a crowd –*



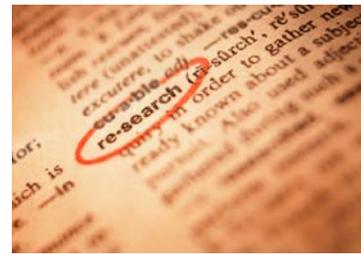
*Dan Roam –*



Some etchings –



## Outstanding Research Award: Fred Phillips and Lindsay Heiser, University of Saskatchewan



Fred Phillips and Sylvia Ulrich, Lindsay Heiser  
E&Y



During the TLC breakfast at AAA's annual meeting in Washington, DC, Fred Phillips and Lindsay Heiser received the Teaching, Learning & Curriculum Section's *Outstanding Research in Accounting Education Award* for their article, "A Field Experiment Examining the Effects of Accounting Equation Emphasis and Transaction Scope on Students Learning to Journalize." The award is made possible through the generous support of the Ernst & Young Foundation.

Fred is a Professor and George C. Baxter Scholar at the University of Saskatchewan's Edwards School of Business, where he has taught since earning his PhD in Accounting at the University of Texas at Austin in 1996. A past recipient of the AAA's *Outstanding Research in Accounting Education* award (in 2007 with Eric Hanson and 2006 with Lori Kopp), Fred has been presented with many teaching-related awards, chosen by students and peers. In 2006, Fred was awarded the title *Master Teacher* at the University of Saskatchewan. In 2011, he was admitted to the *3M National Teaching Fellowship*, which many consider the highest honor for undergraduate teaching in Canada. In 2012, Fred received the American Accounting Association's *Innovation in Auditing and Assurance Education Award*, as well as two awards from the Canadian Academic Accounting Association: the *L. S. Rosen Outstanding Educator Award* and the *Howard Teall Award for Innovation in Accounting Education*. His peer-reviewed publications include education-focused research and instructional cases in *Issues in Accounting Education*, as well as professional judgment studies in *Journal of Accounting Research* and *Organizational Behavior and Human Decision Processes*. Fred also is the lead author of both the U.S. and Canadian editions of *Fundamentals of Financial Accounting*, published by McGraw-Hill and coauthored with Bob Libby, Pat Libby, and (in Canada) Brandy Mackintosh. In his spare time, he likes to work out, drink frappuccinos, and relax with his family. Where does he find spare time?

Lindsay Heiser was born and raised in Saskatchewan and achieved her Bachelor of Commerce, Accounting major from the University of Saskatchewan in 2009. PwC Saskatoon hired Lindsay the same year, where she worked full-time in audit. Now with one son, and another on the way, she continues to work at PwC on a part-time basis, assisting with tax preparation and administrative work. She also teaches piano and tutors accounting students.

During her final year at the University of Saskatchewan she worked with Fred on this article as part of the Accounting Honours program offered at the University of Saskatchewan. Lindsay said:

The decision to take part in this program seemed relatively unimportant at the time but has proven to be a very important experience for me. It was a unique, intellectually challenging learning experience that inspires me to continually reach for my full potential.

Our research gave me a new perspective and greater understanding of teaching principles. When I tutor introductory accounting students, I have great success putting into practice the results of our article, encouraging students to consider accounting equation effects and initially emphasizing balance sheet transactions. Currently I am writing introductory piano books, inspired by the principles of our article and supported by secondary research in music education and scaffolding.

In broader terms, I am proud to have been a part of this research because of its implications for instructors and future research. Accounting can be a difficult subject for students and a strong foundation is vital for future success. Instructors can help students obtain early success by implementing our research findings. Early success helps students build confidence and encourages them to put forth greater effort on a continuous basis, helping ensure success later on and a more positive attitude toward accounting in general.

A synopsis of Fred and Lindsay's award winning research follows.

A Field Experiment Examining the Effects of Accounting Equation Emphasis and Transaction Scope on Students Learning to Journalize,"<sup>1</sup> examines a basic question: does the method for introducing journal entries affect student learning? We noted that instructors and textbook authors use different methods. Some require students to consider accounting equation effects with the journal entries, and others do not. Some introduce journal entries with transactions affecting only balance sheet accounts, and others introduce them with transactions affecting both balance sheet and income statement accounts. In a field experiment, we randomly assigned students to different learning conditions that represent these differences in practice. Results indicated that students were initially more successful in journalizing transactions if they explicitly considered accounting equation effects, but these benefits faded over a one-week period. Also, students initially performed about 8% better when introduced to balance sheet only transactions, and these immediate benefits assisted students later when journalizing transactions that affected the income statement. The main conclusion is that improved initial instruction compensated for less practice with more complex material.

We thank the Ernst & Young Foundation for generously supporting the TLC Outstanding Research in Accounting Education Award.



**Congratulations, Fred and Lindsay!**

<sup>1</sup>Phillips, F. and L. Heiser, A Field Experiment Examining the Effects of Accounting Equation Emphasis and Transaction Scope on Students Learning to Journalize, *Issues in Accounting Education*, Vol. 26, No. 4, November, 2011, pp. 681-699



## 2012 Hall of Honor Inductee: Dale Flesher of Ole' Miss



L-R: Bob Allen, Dale Flesher, Bette Kozlowski

Dale Flesher was inducted into the Teaching, Learning & Curriculum Section's Hall of Honor during the TLC breakfast at the American Accounting Association's annual meeting in Washington, DC. The award is made possible through the generous support of the KPMG Foundation. Dale is the Arthur Andersen Alumni Professor in the Patterson School of Accountancy at the University of Mississippi, and has a long history of involvement and significant accomplishment as a teacher, scholar, and leader in the field of accounting education.

Dale is an "overachiever" who holds five professional certificates, has authored over 400 articles for more than 100 professional journals throughout the world, and is the author of 50 books (in 87 editions), including the 50th anniversary history of The Institute of Internal Auditors, the centennial history of NASBA, the 75th anniversary history of the American Accounting Association, and the history of the AACSB. He currently is working on a book-length history of the CPA firm, Deloitte. He served on an AICPA task force coordinating the centennial celebration of the CPA examination (which included preparing an award-winning video for the AICPA to celebrate the 100<sup>th</sup> anniversary of the CPA Exam), and recently served on the AICPA's 125<sup>th</sup> anniversary task force and as an advisor to the editor of the *Journal of Accountancy* on the anniversary issue. Dale also has served as editor of *The Accounting Historians Journal* and *The Accounting Historians Notebook*.

Flesher has won numerous campus-wide, national, and world-wide research and teaching awards. Most recently, he was selected by the AICPA as the nation's outstanding accounting educator receiving the *Distinguished Achievement in Accounting Education Award*. He also received the 2011 campus-wide *Outstanding Researcher Award* from the University of Mississippi, which is a lifetime achievement award.

Dale has served in many professional organizations and has hosted a number of professional meetings, including several for the Academy of Accounting Historians. He was program director and vice president of the 2009 AAA Southeast Regional Meeting and was the convener for the 2004 World Congress of Accounting Historians that attracted researchers from 20 countries to Oxford, Mississippi. He also was an integral part of the team that brought the former AICPA library to Ole Miss. The University of Mississippi's library became the National Library of the Accounting Profession—the largest accountancy library in the world.

Dale spends a lot of time working with doctoral students. He has been the coordinator of the Ole Miss doctoral program in accounting since 1993 and has served on at least 48 dissertation committees, chairing 26 of those. Several of his doctoral students have won awards for their dissertation research.

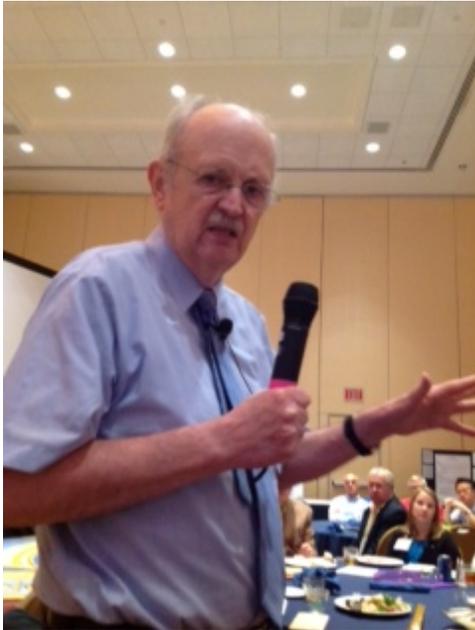
Dale is a life member of the American Accounting Association (AAA) and a charter member of the Teaching, Learning & Curriculum Section (TLC). He served three years as editor of the TLC newsletter, *The Accounting Educator*, and represented the TLC in the Southeast Region. He also represented the TLC on the annual meeting program committee for two years. In 2008, Dale became Chair of the Section and was the first to serve a two-year term as Chair following the change in bylaws that occurred in early 2008. During his term of office, Dale undertook several

new activities, including the implementation of the online mid-year meeting webinar. The success of the TLC webinar has led other sections of the AAA to start similar programs. Dale currently is serving as AAA's Vice President of Finance and serves on the Board of Directors and Management Council. The 2012 annual meeting in Washington, DC was Dale's 38<sup>th</sup> consecutive annual meeting and 39<sup>th</sup> overall!

We thank the KPMG Foundation for generously supporting the TLC Hall of Honor.



**Congratulations, Dale!**



*Ken Bain at CTLA*

**Ken Bain Presents *Fostering Deep Learning*  
at the Conference on Teaching and Learning  
in Accounting  
Article by Bill Stahlin  
Stevens Institute of Technology  
[wstahlin@stevens.edu](mailto:wstahlin@stevens.edu)**

Ken Bain, award-winning educator and author, was the keynote luncheon speaker at CTLA on August 4, 2012. CTLA is part of AAA's annual meeting. Prof. Bain is the author of *What the Best College Teachers Do* and the recently published a follow-up, *What the Best College Students Do*.

In an engaging manner, he asked provocative questions, allowed time for the audience to consider their answers and used the Think, Pair, Share approach as he talked about deep learning. In essence, he practiced what he

preached. He walked among the audience as he talked about three different types of learners: *surface*, *strategic*, and *deep* learners.

The *surface* learner is driven by fear and survival needs. They never invest enough of themselves to probe deeply because they fear failure. They usually focus on passing the exam, not on understanding what they read. They look for facts, formulas and words they can memorize. Grading and most forms of assessment foster surface learning. Surface learners merely memorize facts long enough to pass the exam.

The *strategic* learner has the desire to shine by getting good grades. But they are procedural learners not conceptual learners. They might learn for the sake of making the dean's list, getting into graduate school or passing the CPA exam. They will avoid any challenges that harm their academic performance and often fail to develop deep understandings. They are distracted by their pursuit of the external goal. These students make A's by learning to "plug and chug, memorize formulae, stick numbers in the right equation or use the right vocabulary in a paper, but understand little."

In *What the Best College Teachers Do*, Bain explains that strategic learners - are "bulimic learners." They learn for the test and quickly expunge the material to make room for something

else. They display little interest in understanding. They can follow the steps to solving an accounting problem but understand little of the ideas or concepts behind it because they never intend to do so. What they learn has little impact on how they think, act, and feel. “They can become bored with school and suffer from major bouts of anxiety and even depression...they approach college like a series of hurdles to jump rather than the exciting ride of a lifetime.” *Deep* learners “want to understand the meaning behind the text and to think about its implications and applications, to search for arguments, and to distinguish between supporting evidence and conclusions. The students tried to comprehend what difference an idea, line of reasoning, or fact made, and how it related to something they already learned.” They are continuous learners who use intrinsic motivators rather than extrinsic motivators, such as grades. Bain says, “They found a passion within themselves (intrinsic learning) rather than depending on someone else to motivate them (extrinsic learning).” The best teachers “Try to avoid extrinsic motivators and foster intrinsic ones.” The outstanding educators in Bain's book “generally avoid using grades to persuade students to study. Instead, they invoke the subject, the questions it raises, and the promises it makes to any learner. In doing so, the instructor's display their own enthusiasm for the issues contained in the material. A lot of traditional education, in fact, fosters a very strategic or surface approach to learning rather than the deep approach.”

Bain asked “Why aren't there more deep learners?”

Students are conditioned against being deep learners. Where do they get this conditioning? The response was “in school.” As an example, he referred to an hour long drive with a 5-year old niece. She asked hundreds of questions about astronomy, even though she didn't know it was astronomy that she was asking about. A dozen years later she was a freshman in college unexcited about courses she was required to take, including astronomy. What had happened during the twelve years? She went to school, Bain explained. Traditional schooling stymied creative thinking.

In order to create deep thinkers, we have to take a fundamentally different approach to our courses. We should avoid taking the approach that we have 15 weeks, and 15 chapters to cover. We need to identify the threshold concepts and questions that students need to understand to learn. Each question should be thought-provoking, interesting and intriguing to students.

For example, questions could include ‘How does the accountant go from individual transactions to financial statements? Why do we need financial statements? Why are owners concerned about making a profit? Why is it important to know the difference between cash inflows and outflows?’ Provocative questions such as these create interest and even fascination in a subject instilling a desire to become actively engaged in understanding a subject.

At the end of the session, Bain challenged the audience to think of ways to use what we discussed and work to create deep thinkers. It was a thought-provoking presentation which caused the attendees to think about how we can make our teaching more effective.

## **Providing Feedback on Written Student Work: Seven Principles of Good Practice**

by

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Accounting instructors spend considerable time and effort providing students with feedback in the form of written comments on academic tasks such as essays, cases, and projects. Why do we expend effort providing students with comments on their work? Most of us probably hope that our students will use the feedback to increase their learning and to improve the quality of future work. Yet, we often observe that students exhibit the same deficiencies, even after the deficiencies have been pointed out in prior feedback. Do students fail to read our feedback? Do they not understand it? Do they see the connections between comments on a prior paper and their work on a new academic task? Most importantly, does our feedback help students learn?

Unlike faculty in disciplines such as English, most accounting faculty members have received little or no training about how to provide students with effective feedback. In this article, we provide accounting faculty with guidance in the form of seven principles of good feedback practice, as listed in Exhibit 1. The principles are based on reviews of more than 300 studies that span all educational sectors, as summarized by Black and Wiliam (1998) and Nicol and Macfarlane-Dick (2006). Below we briefly describe each principle and offer suggestions for implementation.

### **Exhibit 1 Seven Principles of Good Feedback Practice**

1. Clarify what good performance is
2. Facilitate self-assessment
3. Deliver high-quality feedback information
4. Encourage instructor and peer dialogue
5. Encourage positive motivation and self-esteem
6. Provide opportunities to close the gap
7. Use feedback to improve teaching

Adapted from Nicol and Macfarlane-Dick, 2006

### **Principle 1: Clarify What Good Performance Is**

When faced with an academic task, students use their prior knowledge and beliefs to personally interpret the task and its requirements. Each student's interpretation of what constitutes good performance on the task might or might not match the instructor's intent. If students fail to fully understand how their work will be assessed, the quality of their work will suffer and the usefulness of our feedback will be underappreciated. Student performance and learning can be improved by ensuring that students are aware of and understand the criteria that will be used to evaluate their work. Providing students with rubrics or other sets of performance criteria can help align student beliefs with those of the instructor. To increase the likelihood that students will understand the criteria, instructors can provide students with examples of strong performance,

hold in-class discussions about the criteria, or have students use the criteria to evaluate each other's work. Another strategy is to involve students in the process of creating rubrics or other performance criteria. For examples of grading rubrics in accounting, see Phillips and Mackintosh (2011), Wolcott (2005), and Wolcott and Lynch (2002).

## **Principle 2: Facilitate Self-Assessment**

Based on their understanding of an academic task and related performance criteria, students develop personal strategies and tactics to complete the task. Students learn more and exhibit stronger performance when they actively and realistically self-assess their performance against the criteria. However, students may not know how to engage in self-assessment, and they may not view self-assessment as a necessary or beneficial activity. Instructors can motivate their students to engage in self-assessment by explicitly asking them to identify strengths and weaknesses in relation to performance criteria before turning in their work, reflect on progress toward reaching the criteria before moving to the next task, and compile and reflect on a portfolio of work. The quality of student self-assessment can be improved by training students and giving them frequent opportunities to practice peer- and self-assessment in relation to performance criteria.

## **Principle 3: Deliver High-Quality Feedback Information**

Research indicates that instructors often give students too much feedback and tend to point out strengths and weaknesses without offering sufficient corrective advice. Instructors can adopt several strategies to give students high-quality feedback:

- Relate feedback to the rubric or other performance criteria,
- Structure performance criteria to encourage students to view their performance as a holistic assessment process rather than a list of discrete items to “check off,”
- Provide timely and frequent feedback,
- Furnish a small number of comments to focus student attention on higher-order learning objectives by identifying patterns rather than individual deficiencies to be addressed in future work, and
- Include descriptive rather than just judgmental comments that help students to understand how the reader experienced their written work.

## **Principle 4: Encourage Teacher and Peer Dialogue**

Students across many disciplines have difficulty understanding performance criteria and using feedback to improve learning and performance. Instructors can enhance understanding and use of feedback by giving them opportunities to discuss feedback with the instructor and/or with peers, asking them to respond to feedback (e.g., through revised work or reflection), or asking them to develop strategies for responding to feedback. Having students work in groups or peer-evaluate each other's work in relation to performance criteria enables them to develop more effective strategies and tactics for addressing an academic task. Instructors can also ask students to identify one or two examples of useful feedback comments and explain how they used the feedback, enhancing both student and instructor understandings of feedback usefulness.

## **Principle 5: Encourage Positive Motivation and Self-Esteem**

Students' motivation and self-esteem affect the way they interpret an academic task and, in turn, the strategies and tactics they bring to bear when working on it. A major barrier to higher-quality performance may be students' excessive focus on grades rather than learning. To promote higher-quality effort from students, instructors can reduce students' perceived risk by providing written feedback without grades; emphasizing learning goals; focusing feedback on the task rather than on the individual's ability, intelligence, or other factors that students cannot control in the short-term; providing a larger number of low-risk assessments; and having students submit drafts for feedback and then make resubmissions of all or a portion of their work.

## **Principle 6: Provide Opportunities to Close the Gap**

Gaps are likely to exist between the performance achieved by students and the learning goals established by their instructors. Closing these gaps requires careful analysis of students' approaches to identify opportunities to encourage more appropriate strategies and tactics. As discussed under Principle 5, students may be asked to submit drafts for feedback and then make resubmissions. This type of activity gives students an opportunity to use feedback while working on the same task. Similar benefits can be achieved by using peer feedback, or by giving students an opportunity to perform the same series of steps on multiple tasks (with feedback). The key is to provide repeated practice so that both the students and the instructor can determine whether the feedback has been effective in producing improved work. To alleviate the burden on instructors of providing this feedback, education researchers recommend involving students in peer evaluations and they have developed software to facilitate peer evaluation (Schunn, et al. 2011).

## **Principle 7: Use Feedback to Improve Teaching**

Most of this article has discussed ways to provide students with better feedback. Instructors can also use assessment information as feedback on the success of their teaching strategies. By gathering and analyzing information about student performances, instructors are likely to uncover students' conceptual difficulties and identify weaknesses in how students approach a particular type of task. Reflection on this type of information can help instructors adapt their teaching approach to address common weaknesses. Instructors can also ask students for feedback in the form of "one-minute papers" (Angelo and Cross, 1993), or asking them to identify areas where they had difficulty when an assignment is turned in.

## **Examples of Low- and High-Quality Feedback Comments**

Exhibit 2 provides examples of lower- and higher-quality feedback to help instructors adopt the recommendations in this article. Panel A1 provides lower-quality feedback by directly editing the student's grammar and pointing out a weakness in the student's formatting with no additional guidance. The higher-quality feedback in Panel A2 explains why adding an introduction and using good grammar are important to the reader and suggests strategies for improvement. It also refers the student to the grading rubric, which presumably provides additional information about the criteria used to evaluate the student's work. Panel B1 provides lower-quality feedback by giving the student a compliment without explanation. The higher-quality feedback in Panel B2 explains the positive characteristics of the students work, in turn encouraging the student repeat those characteristics in future work.

**Exhibit 2**  
**Feedback Examples**

Feedback comments are shown in red text.

Lower-Quality Feedback	Higher-Quality Feedback
<p><b>Panel A1</b></p> <p>To: Tania From: Associate Date: May 29, 2011 Subject: Bank Loan vs. Pension plan withdrawal</p> <p>A Registered pension <del>Plant</del> <b>plan</b> is <del>the</del> <b>a</b> plan established by a contract between the employer and employee to provide an annual contribution by the employer that will provide a benefit that will be based on the funds available at the time of retirement. If you would withdraw your pension plan it would be taxable upon receipt. Your husband already expects income of between \$25,000 and \$80,000 in the year and you have the income from your business, <del>that</del> <b>putting</b> you in a high tax bracket.</p> <p><b>Your memo is poorly formatted, and it should not begin with a definition.</b></p> <p>[Additional memo content omitted.]</p>	<p><b>Panel A2</b></p> <p>To: Tania From: Associate Subject: Bank Loan vs. Pension plan withdrawal</p> <p><b>Adding an introduction would help the reader understand why the memo was written and set the stage for the subsequent analysis.</b></p> <p>Registered pension Plant is the plan established by a contract between the employer and employee to provide an annual contribution by the employer that will provide a benefit that will be based on the funds available at the time of retirement. If you would withdraw your pension plan it would be taxable upon receipt. Your husband already expects income of between \$25,000 and \$80,000 in the year and you have the income from your business that put you in a high tax bracket.</p> <p><b>Your memo contains numerous grammatical errors and deficiencies, making it difficult to read and causing it to appear unprofessional. This problem led to several lost points on the assignment, as shown in the attached rubric. If providing correct grammar is difficult for you, consider using a grammar checker or obtain help from a writing tutor.</b></p> <p>[Additional memo content omitted.]</p>

<b>Panel B1</b>	<b>Panel B2</b>
<p>[Excerpt]</p> <p>The most significant drawback of borrowing from the bank is that, if your business is unsuccessful, you would still personally owe the money to the bank. The financial success of your business depends primarily on your ability to generate forecasted sales revenue. If you have major doubts about the forecasted revenues, then you may want to rethink the business expansion. <b>Good job.</b></p>	<p>[Excerpt]</p> <p>The most significant drawback of borrowing from the bank is that, if your business is unsuccessful, you would still personally owe the money to the bank. The financial success of your business depends primarily on your ability to generate forecasted sales revenue. If you have major doubts about the forecasted revenues, then you may want to rethink the business expansion. <b>You have done a good job by identifying a key underlying case issue and directing the client to additional considerations.</b></p>

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# Missouri Association of Accounting Educators

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The purpose of the Missouri Association of Accounting Educators is to promote the development of accounting as both a theoretical and applied discipline, and to promote the professional interests of the members—people who have been engaged in teaching or research in accounting in an institution of higher learning in the state of Missouri.

#### **2012 Board of Directors:**

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**Vice-President** Billie Cunningham, *University of Missouri, Columbia*  
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Hello, fellow Missouri accounting educators:

#### **FRIENDLY REMINDER!**

The Missouri Association of Accounting Educators (MAAE) Conference is fast approaching and the deadline for the hotel reservations is Thursday, October 4th.

**WHEN?** Noon, November 2<sup>nd</sup> until noon, November 3<sup>rd</sup>  
**WHERE?** Tan-Tar-A Resort at the Lake of the Ozarks.

If you have already registered for our annual meeting, we appreciate your support and look forward to seeing you soon. You don't want to miss this year's conference, which begins at noon on Friday, November 2 and concludes at noon on Saturday, November 3. We have an excellent lineup of topics and speakers, and plenty of opportunities to earn CPE credits, including:

- **A panel of members led by Sandy Byrd and Michael Hammond (to discuss topics addressing best practices in accounting programs, curricula, and teaching and learning),**
- **Teaching tips for engaging students on-line and in the classroom – Markus Ahrens**
- **Using action research to assess classroom strategies, pedagogies, and the classroom environment – Karen Tabek and Susan Curtis**
- **Updates from the Missouri State Board of Accountancy and MSCPA, and**
- **A noted speaker sponsored by John Wiley & Sons.**

For those of you who haven't yet registered, I have attached a copy of the registration form for you to mail along with your payment, payable to "MAAE". The deadline for registration is Monday, October 15.

The deadline for room reservations at Tan-Tar-A Resort is Thursday, October 4, call 800-826-8272 for the \$89 conference rate. Information about the resort facilities and directions to Tan-Tar-A Resort are available online at [www.Tan-Tar-A.com](http://www.Tan-Tar-A.com).

**NOTE:** If you are a first-time attendee of this conference, we will WAIVE the \$25 registration fee.

**PASS IT ON:** Forward this information to other accounting colleagues at your school, *including adjunct/part-time instructors.*

We are looking forward to seeing you in November at the Lake!

Billie Cunningham  
MAAE Vice President / Program Chair  
University of Missouri - Columbia  
Teaching Professor and Ernst & Young Teaching Scholar  
573-882-5665

## 2013 TLC Webinar Call for Proposals

The Teaching Learning and Curriculum section of AAA invites accounting educators to submit proposals for webinars to be presented during 2013. These proposals will be peer reviewed. Selection will be based on contribution to teaching and learning excellence, their innovation, and their ability to inform on topics of interest.

A webinar is simply a web-based seminar. A webinar differs from a webcast by allowing participants the capability to interact with the presenter through audio, video, and chat features. Webinars are designed to be interactive, allowing the presenter and participants to actively exchange information. They are also recorded and archived for after viewing.

In the past TLC has provided several midyear meeting webinars. This webinar series expands TLC's professional development benefits of membership and grants members peer-reviewed recognition for teaching excellence.

Proposals should fall into one of the following two categories:

**Teaching & Learning Sessions**  
This includes but is not limited to:  
Assessment techniques  
Classroom management  
Curricular innovation  
Hybrid course tips  
Instructional accounting resources  
Instructional strategies  
Online course tips  
Scholarship of teaching/research

**Applying Web Technology Sessions**  
This includes but is not limited to:  
Web 2.0 tools  
Cloud technology  
Google applications  
Learning management systems  
Microsoft applications  
Pinterest  
Social bookmarking  
Twitter

To submit a proposal, send an email with a brief explanation of your session idea, your name and contact information. Attach relevant documentation including teaching materials, PowerPoint presentation, websites, etc. **Proposals are due by December 31, 2012** to David Cottrell, Brigham Young University [cottrell@byu.edu](mailto:cottrell@byu.edu)

## Pathways Commission Report

[www.pathwayscommission.org](http://www.pathwayscommission.org)

**Pathways Documents:** <http://commons.aaahq.org/posts/a3470e7ffa>

The Pathways Commission report summarizes two years of collective effort by over 50 individuals representing a diverse array of stakeholders in a broadly defined accounting profession – encompassing public and corporate accounting, education, and government. The impetus for this project came from the US Department of the Treasury’s Advisory Committee on the Auditing Profession (ACAP) report recommending that the American Accounting Association (AAA) and American Institute of Certified Public Accountants (AICPA) study the possible future structure of higher education for the accounting profession.

With a mission to consider accounting education and the accounting profession in the broadest sense, the Commission’s recommendations are expansive in scope; they demonstrate the need to address difficult and persistent issues and impediments so that the discipline and profession of accounting can better meet the challenges and opportunities of the future.

Commission Chair, Bruce Behn, Ergen Professor at the University of Tennessee, led this project, and the sponsors plan to continue their support for the next three years, with Bill Ezzell, Deloitte, LLP (retired), and Mark Higgins, Dean and Alfred J. Verrecchia and Hasbro Inc. Leadership Chair in Business at the University of Rhode Island will co-chair implementation efforts

*Excerpts from the Pathways Commission Report, pages 12-13:*

### **Recommendation 4: Develop curriculum models, engaging learning resources, and mechanisms for easily sharing them as well as enhancing faculty development opportunities in support of sustaining a robust curriculum.**

The practice of accounting is changing rapidly. Its geographic reach is global, and technology plays an increasingly prominent role. A new generation of students have arrived who are more at home with technology and less patient with traditional teaching methods. All this is occurring while many accounting programs and requirements have remained constant, and accounting curricula have evolved with limited commitment or agreement about the core learning objectives. Vital programs, courses, and approaches require systematic attention to curriculum and pedagogy and opportunities for renewal. Specific objectives to accomplish this recommendation include the following:

- **Objective 4.1:** Engage the accounting community to define the body of knowledge that is the foundation for accounting’s curricula of the future.
- **Objective 4.2:** Implement curricular models for the future.
- **Objective 4.3:** Develop guiding principles and support for a range of faculty development opportunities through varied career paths and cycles

*Page 30*

John Fellingham (2007) writes, “Research and teaching are inseparable in a true academic discipline.”

The twentieth century brought remarkable progress and insights in the science of information: economics, engineering, and computation, of course, but more fundamentally, in biology and physics... Is accounting an information science? The potential seems to be there. Information is a word that is often used when describing accounting activities. We do not, however, stress rigorous analysis of information in the accounting curriculum...

If we wish to act as an information science, a plethora of relevant topics could be taught in accounting courses (and these topics could be researched, once again stressing that teaching and research are inseparable in an academic discipline)... Who is more concerned with data integrity than accountants?

**Page 35**

**Recommendation 3: Reform accounting education so that teaching is respected and rewarded as a critical component in achieving each institution's mission.**

*With growing pressure for institutional, college, and program competition and a number of pressures coming to bear on accounting programs, both formal and informal reward structures have evolved, too often, to advantage the work and accomplishments related to research over those related to teaching. Without finding a better balance in recognizing faculty contributions, the academy will not be able to effectively meet the challenges and opportunities of the future—in higher education or the accounting profession.*

**Page 36**

. . . Continuous efforts to build teaching expertise and explore new approaches to teaching and curriculum creation should be part of faculty review and reward systems. These recommendations focus on gaining ground for teaching in the university culture, in the reward system, and in the preparation of future accounting educators

The full Pathways Commission report is available at  
[http://commons.aahq.org/files/0b14318188/Pathways\\_Commission\\_Final\\_Report\\_Complete.pdf](http://commons.aahq.org/files/0b14318188/Pathways_Commission_Final_Report_Complete.pdf)

## **Council Meeting: August 5, 2012, Washington, DC**

The Summer Council meeting was held on Sunday, August 5, 2012 in Washington, DC.

- I. Hughlene Burton was elected chair of the Council Ballot Committee.

The Council Ballot Committee's duty is to send [to the AAA Nominations Committee at least two member names for the Board Director Focusing on Academic/Practitioner Interaction.

- II. The ad hoc Governance Committee gave a progress report.

The Governance Committee's recommendations will be available to Council on the Commons in September. Council will be requested to comment on the recommendations in preparation for further discussion at the November meeting. The Committee's recommendations will cover the following charges:

- \* Redraft AAA's Conflict of Interest and Code of Ethics to cover Council members
- \* Draft a Statement of Responsibilities for Council members
- \* Collect and report to Council best practices for policies regarding observers at Council meetings and the use of proxies at Council meetings.
- \* Made a recommendation whether a permanent Governance Committee of Council is needed, and if so, its possible composition

- III. Finance Committee Report

Stacy reminded Council that it will need to make a recommendation for how Council meetings will be paid for in the 2013-14 membership year.

- IV. Karen Pincus reported on the Strategic Planning Retreat, which took place in May.

Karen described how the Board decided to move from a three year strategic planning horizon, to a ten year horizon. Council will continue the discussion of strategic planning at the November Council meeting. The Strategic Planning Team will hold a meeting on September 28.

- IV. Incoming Segment Presidents then joined to the meeting

Bob Allen encouraged everyone to strengthen the interaction between members and the AAA's volunteer bodies. This includes submitting qualified nominees for the open 2013-14 Board of Directors positions; submitting qualified nominees for AAA award consideration; communicating to segment leaders and members about Council's activities.

Respectfully submitted,

Pat Poli, [PPoli@fairfield.edu](mailto:PPoli@fairfield.edu)

## 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 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 reviews are completed in a timely manner, usually 60-90 days.

Send manuscripts to [aiae@neu.edu](mailto:aiae@neu.edu) or they can be sent directly to one of the co-editors:

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## 2013 TLC Webinar Call for Proposals

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Proposals should fall into one of the following two categories:

### Teaching & Learning Sessions

This includes but is not limited to:

- Assessment techniques
- Classroom management
- Curricular innovation
- Hybrid course tips
- Instructional accounting resources
- Instructional strategies
- Online course tips
- Scholarship of teaching/research

### Applying Web Technology Sessions

This includes but is not limited to:

- Web 2.0 tools
- Cloud technology
- Google applications
- Learning management systems
- Microsoft applications
- Pinterest
- Social bookmarking
- Twitter

To submit a proposal, send an email with a brief explanation of your session idea, your name and contact information. Attach relevant documentation including teaching materials, powerpoint presentation, websites, etc. Proposals are due by December 31, 2012 to David Cottrell, Brigham Young University [cottrell@byu.edu](mailto:cottrell@byu.edu)

***Pass it on....Why every American Accounting Association Member Should be a Member of the Teaching, Learning, & Curriculum Section. Ask your colleagues to join today!***

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, & 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 & 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 \_\_\_\_\_