



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

The Accounting Educator

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A MESSAGE FROM THE CHAIR

May 2009

Greetings to Members of the TLC Section:

As I write this, I am finishing up my final exams; another academic year has passed. Believe me, I was ready for it to be over. In addition to the usual academic chores, my institution, the University of Mississippi, served as host to the American Accounting Association Southeast Regional Meeting, which was exciting, but added much to my personal calendar over the past few months. Thus, I am ready for a rest, but I am also ready for reflection. How about you? At the end of each school year, do you stop and reflect on what you have done over the past two semesters? Did your classes

go as you had hoped? Did your students achieve all that you had hoped they would?

Now is the time to plan for next year—while your problems are still fresh in your mind. If you are teaching the same course in the fall, why not start preparing your syllabus now? Remember how you had to cover three chapters during the final week of class, and most of those in the class were confused? You will forget that by August, so change your syllabus now while you remember what needs to be changed.

As part of your reflection and planning, be sure to plan to attend the August AAA annual meeting in New York City. The TLC liaison to the annual meeting program (J. Richard Williams of Missouri State University) was inundated with papers for the meeting. When the program is announced next month, you will find over 100 papers and panel sessions that are somehow associated with the topics of this Section—namely Teaching, Learning, and Curriculum.

INSIDE

Call for Short Papers – 3
Learning the Language of Accounting – 4
Call for Papers – 6
Key People – 7
TLC Committees – 9
Call for Papers – 15
Membership Application – 16

Also, be sure to sign up for the annual TLC breakfast meeting on Monday of the conference. We will have a distinguished speaker who will lecture on the topic of how to be a better teacher. Also, those members who attend the breakfast may receive a free book, assuming that the new TLC monograph on student evaluations, edited by past chairman D. Larry Crumbley of LSU and Ronald Flinn of Creighton University, comes off the presses in time. We will also be

announcing a new inductee into the TLC Hall of Honor at the breakfast. The Hall of Honor is the Section's equivalent of a lifetime achievement award.

For those of you interested in longer-term planning, you may want to think about a topic that you could submit for the 2nd annual TLC on-line annual mid-year meeting to be held next January or February. The first such meeting, held last January 23 was quite successful. Seven speakers shared their ideas on teaching with over 90 TLC members who were enrolled in the program via the Wiley Faculty Network. I certainly want to thank the folks at Wiley Publishing for providing the technical facilities to enable us to host an on-line meeting. Participants appreciated both the quality of the program and the low cost (free). We hope to expand the length of the 2010 program.

Some TLC committees have been more active than others. I particularly want to compliment the membership committee (co-chaired by Natalie Churyk of Northern Illinois University and John Dexter of Northwood University) for its recent activities. Also, our newsletter editor (J Shaw of the University of Mississippi) has done a good job in compiling our quarterly publication. If you have short manuscripts on TLC subjects, please submit them to Dr. Shaw for possible publication in a future issue of this newsletter. TLC's regional liaisons have also been busy with several of the regional meetings. Our section helps develop the program for regional meetings and, if warranted, gives an award for the best TLC paper presented at each regional meeting. The regional liaisons also host the ice cream social that is held at some of the regional meetings.

The Educational Research Award and Hall of Honors Committee has also been quite active. The results of that committee's efforts (chaired by David Stout of Youngstown State University) will be announced at the New York breakfast. Similarly, the Nominations Committee has been performing its duties and you should hear from the chair of that Committee (Alan Reinstein of Wayne State University) in the near future regarding voting for next year's officers.

Be sure to rejoin the TLC Section when you pay your AAA dues for next year. We are still a bargain. Unlike most of the other AAA sections, we are not a "niche" area; we are the substance of what all accounting professors do. We may not all be involved in auditing or tax, but we all deal with teaching and learning, and that is what the TLC is all about.

In closing, I wish all of you a productive summer. Have fun!

Dale L. Flesher, 2008-10 TLC Chairman
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Manuscripts and Shaggy Dog Stories

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

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CALL FOR SHORT PAPERS FOR NEXT ISSUE:

IMPLEMENTING PROFESSIONAL EXAM PREPARATION INTO ACCOUNTANCY COURSES

Do you specifically address the CPA, CMA, CIA exams in your courses? What ways do you try to prepare your students for these professional exams? What materials do you use? Do your students complete practice professional exams? What feedback do you receive regarding your attempts to address these exams in your course? Your manuscript should be short (not over two pages single spaced). Submit your manuscript electronically by July 1 to jrshaw@olemiss.edu.

TECHNOLOGY IN THE CLASSROOM

In what ways do you use technology in the classroom? Do you use spreadsheets, videos, Powerpoint, or other technology in your teaching? What works and what doesn't work? Your manuscript should be short (not over two to three pages single spaced). Submit your manuscript electronically by July 1 to jrshaw@olemiss.edu.

LEARNING THE LANGUAGE OF ACCOUNTING

Larita Killian, Ed.D, CPA, CGFM
Assistant Professor of Accounting
Indiana University – Purdue University Columbus

You're heard it before: Accounting is the language of business. But have you applied this axiom to guide your pedagogy? When new accounting students understand that part of their task is learning a new language, it minimizes the inevitable confusion over debits and credits and helps them make a strong start. Here are some language lessons for the first day of class.

Language lesson #1 is that every word counts. For many students, this is their first encounter with technical content. A fluid, holistic approach works well when reading English literature, but can be a stumbling block for students of accounting. Students must be encouraged to slow down, parse each phrase, and look for that one word that changes everything.

The following sentence, which relates to introductory material, can be projected on the screen as a useful example: "A corporation has shareholders who have unlimited liability for the acts of the corporation." At first, many students will see nothing wrong with this statement. But within a few seconds, others will identify and comment on the one word that makes it false (unlimited). It's also useful to write these twin terms on the board: "Foreign currency transactions" and "Foreign currency translations." Explain to students that while these terms are quite similar, they have entirely different meanings and accounting treatments. Encourage students to watch for such subtle differences in their reading.

Language lesson #2 is that students must "unlearn" incorrect definitions before learning the new, correct ones. Students come to class with powerful, lingering notions of what *debit* and *credit* mean – and those notions are false. The false notions should be put on the table, examined, and discarded, for only then can students learn correct definitions in their place. The following parables are highly effective for examining and discarding the old definitions.

FIRST PARABLE¹

Able passed from this world and stood before St. Peter at the pearly gate. Able asked, "Oh St. Peter, may I come in?" With a skeptical frown, St. Peter pulled out his ledger and said, "Well....., we'll see about that. First we have to check your debits and credits."

What did St. Peter mean by debits and credits?

[Expect students to respond that "debit" means negative deed and "credit" means good deed.]

¹ For a more politically correct approach, try this variation: Able passed from this world and approached the Great Guru under the banyan tree. Able asked, "Oh Great Guru. May I enter Nirvana...."

SECOND PARABLE

One day Sarah was walking down the street, minding her own business, and Heidi came running up to her and said, “Sarah! Guess what! You’ll never believe this! The bank made a mistake and credited my account for \$1,000!”

What did Heidi mean by “credited” her account?

[Expect students to respond that “credit” means to add money.]

Thank the students for their responses, confirm they gave the responses you expected and were looking for, then respectfully convey that the responses might be correct everywhere else but not in accounting. Discuss how *debit* and *credit* mean nothing more than left and right until paired with particular accounts, and that some accounts increase with a debit while others increase with a credit. Explain to students that one of their earliest tasks is to learn which accounts increase or decrease with a debit, and so forth.

This brings us to the last language lesson. Good instructors incorporate high-level, analytical and integrative tasks into their courses, but students must acquire basic, foundational knowledge before they can complete higher-level tasks.² Language lesson #3 is that the study of accounting, like the study of any new language, requires a certain amount of rote memorization.

Ask students to raise their hand if they have studied a foreign language, then ask those with raised hands what techniques they used. Expect responses such as, “Went over it again and again,” “Wrote it out several times,” and “Memorization.” Explain to the class that as they study this new language of accounting, they will have to use similar techniques to learn the basic terms and definitions. Memorization is not particularly fun, but a certain amount is necessary during the first weeks of accounting. Reassure students that once they have learned the basics, they will apply their skills to interesting, higher-level tasks, such as integrating accounts to create financial statements and calculating ratios to gauge economic health of a firm. But it all stems from first learning the language.

² From L. Dee Fink, **Creating Significant learning Experiences**, Jossey-Bass, 2003.

CALL FOR PAPERS -VOLUME 10

DEADLINE – JUNE 1, 2009

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

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

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

Submission Information

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

Submit manuscripts to:

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Assessment Committee

Charge: Help universities with their assessment responsibilities.

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By-Law Review Strategic Committee

Charge: To consider changes necessary in the by-laws to keep the section functioning efficiently and effectively.

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Historical Preservation Committee

Charge: Collect and preserve historical information about the T,L&C section, with reflections for the future.

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Jeannie O'Laughlin	Northwest Christian College	jolaughlin@nwcc.edu
George Klersey	University of Colorado at Denver	george.klersey@cudenver.edu

Innovations in Accounting Education Committee

Charge: Develop specific teaching tools and communicate these ideas to the AAA membership. Work with other innovation committees within AAA.

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Measuring Accounting Learning Monograph Committee

Charge: To prepare an accounting learning monograph covering the various techniques to measure student learning. What ways may be used to determine the best professors, other than students' evaluation of teachers?

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D. Larry Crumbley, Co-Chair	Louisiana State University	dcrumbl@lsu.edu
Chih-Chen Lee	Northern Illinois University	cclee@niu.edu

Membership Committee

Charge: Engage in necessary advertising and marketing to increase the membership of the T,L&C section, while at the same time retaining current members.

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Nominations Committee

Charge: Perform the necessary activities as stated in by-laws to elect appropriate officers and other appropriate parties on a timely basis.

Alan Reinstein	Wayne State University	aa1692@wayne.edu
D. Larry Crumbley	Louisiana State University	dcrumbl@lsu.edu
John Everett	Virginia Commonwealth University	joeveret@vcu.edu
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Educational Research Award & Hall of Honors

Charge: Solicit nominations for the "Outstanding Research in Accounting Education Award," evaluate all nominations, and (if appropriate) determine a recipient of the current year's award.

David E. Stout, Chair	Youngstown State University	destout@cc.yzu.edu
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Jack R. Fay	Pittsburg State University	jfay@pittstate.edu

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Program Committee

Charge: Plan, organize, and facilitate the annual program meeting.

J. Richard Williams, Chair	Missouri State University	johnwilliams@missouristate.edu
David K. Dennis	Otterbein College	ddennis@otterbein.edu
Tracy Manly	University of Tulsa	tracy-manly@utulsa.edu
Marilyn B. Misch	Pepperdine University	mmisch@pepperdine.edu
Lee Warren	Belmont University	warren@mail.belmont.edu

Shared Experiences

Charge: Plan, develop, and implement accounting education forums to enable distinguished senior faculty to share with colleagues their career experiences and accumulated wisdom.

- To identify eminent senior faculty in each region who will share their professional insights with others.
- To establish permanent sessions at AAA meetings and other accounting education conferences so that these scholars can share their experiences and wisdom with their colleagues.
- To provide continuity among generations by sharing invaluable insight with faculty who are new or not planning to soon retire.
- To restore the dignity and respect that these eminent scholars richly deserve.
- To reinforce the belief that there are senior faculty among us who, despite no longer being as fully valued, still have much to contribute.

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Officer & Regional Reps Manual Development Committee

Charge: To develop and publish a manual for the benefit of future TLC officers and regional liaisons.

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Proposed Journal Guidelines Committee

Charge: To make recommendations regarding the TLC's activities with regard to journal publications.

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Regional Coordinators

Charge: To represent the TLC at the regional meetings of the American Accounting Association. This assignment may differ depending upon the region. In some regions, the Coordinator is a member of the regional program committee and helps select papers for the annual regional meetings.

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Mid-Year Meeting Committee

Charge: To make recommendations regarding the selection of speakers for the TLC annual on-line meeting to be held in January.

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Blaise Sonnier	Florida International University	Blaise.Sonnier@business.fiu.edu
Monica Hubler	Freedom Mortgage	Monica.Hubler@FreedomMortgage.com
Anna L. Lusher	Slippery Rock University	anna.lusher@sru.edu

AAA-Commons Committee

Charge: To determine what presence the TLC Section should have on the AAA Commons and to add appropriate materials to the Commons area.

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Tracey Smith	Coastal Carolina University	smith@coastal.edu
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ACCOUNTING EDUCATION: an international journal

(The official education journal of the IAAER)

CALL FOR PAPERS

Audit Education

Accounting Education: an international journal invites submissions for a themed issue on the topic of audit education. Audit professionals are valued members of society who are expected to be both skilled and ethical decision makers. There are also expectations as to their knowledge in accounting and the profession, computers and systems, law, regulation, risk management and team-building. Engaging learners in such skills and responsibilities is important for our future economic, social and political well-being. Yet, despite its importance, audit education is perhaps an unheralded field. We look forward to sharing knowledge that the academic community can provide about this important topic.

Submissions should be original work which combines in some manner audit or assurance and education or training. The editors are open 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. Assessing practice is a global challenge, so we also encourage international studies. The following list is indicative of topics of interest but is not intended to be exhaustive:

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|--------------------------|--|
| Education or | • Audit decision-making and/or ethics |
| Training or | • Audit risk or audit evidence |
| Educational standards or | • Audit history, law or regulation |
| Learning AND | • Audit profession |
| | • Internal, VFM or other special audits |
| | • International audit practice or regulation |
| | • Reports or opinions |
| | • Audit control systems or analysis |
| | • Audit sampling |
| | • Analytical procedures |
| | • Other assurance services |

The deadline for submissions is **15 December 2009**, with publication currently scheduled for late 2010. 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 either guest editor:

Guest Editors

Professor Karen Van Peurseem Department of Accounting University of Waikato PB 3105 Hamilton NEW ZEALAND kvp@waikato.ac.nz	Dr Elizabeth Monk School of Accounting & Finance University of Dundee Dundee, DD1 4HN Scotland, UK e.a.monk@dundee.ac.uk
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Everyone in the American Accounting Association Should be a Member of the Teaching, Learning, and Curriculum Section.

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

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

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

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Membership Application for the Teaching, Learning, and Curriculum Section

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