



Communicator

American Accounting Association

Two-Year College Section

Spring 2002

Strategies for Using Peachtree and QuickBooks in Accounting

by Carol Yacht, carol@carolyacht.com

One goal of teaching accounting is to provide your students with resume-ready skills for the job market. Another goal could be to introduce commercial accounting software *before* further study in the computerized accounting course. Here are some strategies for including Peachtree and QuickBooks in your accounting courses.

Using Peachtree in the first accounting course

While students are learning the general ledger system, Peachtree is a perfect match to reinforce double-entry accounting. Publishers of Peachtree software textbooks provide a free version of the software with each textbook. For example, in John Wild's *Financial Accounting 2/e* textbook published by McGraw-Hill/Irwin, the textbook and student software CD include Peachtree problems. For the instructor, there is a *Peachtree Solutions Manual*. There are also step-by-step directions for using Peachtree provided for both the instructor and student.

Another way to use commercial accounting software in your accounting course is to use ePeachtree. ePeachtree is Peachtree Software's Internet-delivered software that can be used free for 30 days. For more information, access their web site at <http://www.peachtree.com/epeachtree>.

Using QuickBooks in the first accounting course

For instructors using QuickBooks in their computer accounting course, the software is already installed in the computer lab. Select one of the service or merchandising business projects from your accounting text and have students complete it with QuickBooks.

Intuit Software offers Internet-delivered software called QuickBooks for the Web. For more information, access their web site at <http://www.quickbooks.com/qb4web>. QuickBooks for the Web is free for 30 days. Both ePeachtree and QuickBooks for the Web have features similar to the full version of the CD-installed QuickBooks and Peachtree.

Susan Crosson and I wrote *Computer Accounting Essentials Using ePeachtree* and *Computer Accounting Essentials Using QuickBooks for the Web*. The projects presented in these books can be completed in 30 days or less—the free trial period of ePeachtree and QuickBooks for the Web. For more information about the *Essential Series* books visit <http://www.mhhe.com/business/accounting/yachtessentials1e>.

Introducing Peachtree and/or QuickBooks in the first accounting course prepares students for more in-depth study of the software in their computer accounting course.

(continued on page 3)

Highlights

Strategies for Using Peachtree and QuickBooks in Accounting	1
Message from the Chair	2
Cooperative Learning in Elementary Financial Accounting: A Board Game Simulation	3
Lifetime Achievement in Accounting Education Award	5
Two-Year College Section Representatives	8
The Two-Year College Educator of the Year Award	10
Videos in the Classroom	11

Message from the Chair

We hope to see you at the many events that the Two-Year College Section is involved in this spring and summer. We are sponsoring the Los Angeles area Accounting Articulation/Sharing Conference on April 19 at Glendale Community College, Glendale, CA, participating in the regional meetings, and planning excellent sessions on distance learning, classroom management, and teaching/curriculum at the national AAA Annual Meeting in San Antonio in August. In addition, we will be co-sponsoring a workshop with Hofstra University on Long Island, NY in the fall.

If you would like to participate in any of our programs, contribute to the newsletter, or contact any of the officers or regional coordinators, a listing of contacts is provided in this newsletter.

It is time to nominate outstanding faculty for two awards: please follow the instructions in this newsletter to recommend a deserving candidate. I encourage you to nominate a person you think is worthy of either award. The recipients of the Educator of the Year and the Lifetime Achievement in Accounting Education at Two-Year Colleges will be announced at our Two-Year Section luncheon in August at the AAA Annual Meeting.

Thank you for being a member of the Two-Year Section. We all need to participate to make our Section a success.

Lynn Mazzola
Nassau Community College
One Education Drive
Garden City, New York 11530
Work: (516) 572-7544
Fax: (631) 262-9197
Email: lmazzola@optonline.net

Upcoming AAA Annual Meetings

2002	San Antonio, Texas	August 14–17
2003	Honolulu, Hawaii	August 3–6

Upcoming Regional Meetings

Midwest Regional Meeting

April 11–13, 2002—Milwaukee, Wisconsin

Southeast Regional Meeting

April 11–13, 2002—Covington, Kentucky

Northeast Regional Meeting

April 18–20, 2002—Providence, Rhode Island

Mid-Atlantic Regional Meeting

April 25–27, 2002—Baltimore, Maryland

Western Regional Meeting

April 25–27, 2002—San Diego, California

Ohio Regional Meeting

May 2–4, 2002—Columbus, Ohio

Local Area Conferences

April 19, 2002—Glendale Community College

Fall 2002—New York City Area



AMERICAN ACCOUNTING ASSOCIATION

5717 Bessie Drive ■ Sarasota, Florida 34233-2399

Phone: (941) 921-7747 ■ Fax: (941) 923-4093

Email: Office@aaahq.org ■ <http://AAA-edu.org>

AAA Executive Director

Craig E. Polhemus

5717 Bessie Drive

Sarasota, FL 34233-2399

Phone: (941) 921-7747—ext. 303

Fax: (941) 923-4093

Email: Craig@aaahq.org

Administrative Office Staff

Assistant Director for Logistics

Debbie Gardner—ext. 303

Debbie@aaahq.org

Member Services Specialist

Deirdre Harris—ext. 319

Deirdre@aaahq.org

Office Aide

Diana Lombardi—ext. 316

Diana@aaahq.org

Director of Finance and Administration

Roland LaTulip—ext. 310

Roland@aaahq.org

Assistant Director for Membership

Patricia Hoban—ext. 313

Pat@aaahq.org

Education Project Manager

Linda Watterworth—ext. 318

Linda@aaahq.org

Financial Coordinator

Mary Cole—ext. 304

Mary@aaahq.org

Mailroom/Office Assistant

Barbara Brady—ext. 301

Barbara@aaahq.org

Assistant Director for Information Systems

James Szelminski—ext. 312

Jim@aaahq.org

Deputy Director for Academic Programs

Tracey Sutherland—ext. 311

Tracey@aaahq.org

Associate Director for Communications

Beverly Harrelson—ext. 309

Beverly@aaahq.org

Assistant Director for Publications

Diane Hazard—ext. 307

Diane@aaahq.org

Electronic Publications Specialist

Kathy Casper—ext. 306

Kathy@aaahq.org

Publications Specialist

Helen Griffith—ext. 315

Helen@aaahq.org

Publications Specialist

Carol Stanton—ext. 308

Carol@aaahq.org

Publications Specialist

Judy Cothorn—ext. 305

Judy@aaahq.org

Meetings Coordination (Subcontractor)

DSE, Inc. c/o Dee Strahan

1223 Oxbow Lane

Winter Springs, FL 32708

Phone: (407) 366-9855 Fax: (407) 366-9856

Email: dstrahan@atlantic.net

Strategies for Using Peachtree and QuickBooks in Accounting

(continued from page 1)

Using both QuickBooks and Peachtree in computer accounting

You may want to teach more than one software package in your computer accounting course. Here are three suggestions for doing that:

1. In the Peachtree course, add a project using either ePeachtree or QuickBooks for the Web.
2. In the QuickBooks course, add a project using either QuickBooks for the Web or ePeachtree.
3. Use three Internet-delivered software programs: ePeachtree, QuickBooks for the Web, and Oracle Small Business Suite.

What is Internet-delivered accounting software and how do I learn more about it?

To learn more about Internet-delivered software, also called Application Service Providers, visit this web site for a PowerPoint presentation: http://www.mhhe.com/business/accounting/yacht8/information/asps_for_accounting.ppt

To view the PowerPoint slides, from the menu bar, click on Browse, Full Screen; then, press “N” for next (or press the space bar); press “P” for previous; Esc to exit.

What are the costs of CD-installed software compared to Internet-delivered software?

CD Software or Internet-Delivered	Cost
QuickBooks educational site license	50 computers; \$599.95; (888) 246-8848
Peachtree educational site license	Free – CD software packaged with textbooks
QuickBooks for the Web	Free for 30 days; \$14.95/month
ePeachtree	Free for 30 days; \$9.99./month
Oracle Small Business Suite (NetLedger)	Free for 14 days; \$99/month for suite

Cooperative Learning in Elementary Financial Accounting: A Board Game Simulation

Julie Gentile, Glendale Community College

Cooperative learning techniques are infiltrating every college discipline. Accounting should be no different. The use of a board game simulation to demonstrate basic accounting principles has been employed in many two-year, and even some four-year, schools. As an instructor of the beginning Financial Accounting course at both two- and four-year institutions I have been able to see the impact of this project on the students’

understanding of the concepts. It has been proven many times over that active learning techniques and team learning enhance the classroom experience. Utilizing student groups to play the game of “Monopoly” and record their every move as a business transaction has improved my student’s understanding of the course material.

The “Monopoly” simulation is integrated easily into the curriculum. The project is very self-directed, and the burden of time is on the students. Most of the students’



meeting times will be outside of class and will not disrupt the regular class schedule. The time commitment for the instructor comes with grading the projects. Through a few semesters of “trial and error” I have developed a grading outline that makes the scoring of the projects simpler for both the students and the instructor.

In setting up the simulation there are minimal instructions given to the students. A brief outline of the project deliverables, and the basic “rules” of play, along with the grading policies is the primary source of information for the students. Once the project has been explained, and the student groups have been formed, the play can begin. Students are given a suggested pace and a due date; managing their time is up to them. This aspect of the project alone can be a valuable learning experience.

(continued on page 4)

Cooperative Learning in Elementary Financial Accounting: A Board Game Simulation

(continued from page 3)

Setting the Stage

The first task of the students is to organize into groups. Groups of four to six are optimal for time considerations. Assigning groups is possible in classrooms with fewer than 60 students. It is important that the groups agree on a meeting time, and that all participants attend. The regular absence of any member can throw off the entire group, and inhibit their ability to timely complete the project. To encourage positive team interaction one component of the grading includes a peer review. The results of this review should be significant enough to influence the student's final grade. If the critique of other students represents 10 percent of the project grade, unsatisfactory reviews can mean the difference between an "A" and a "B."

Beginning the Game

The student teams will play the game of "Monopoly" exactly as the manufacturer's rules instruct, with a few minor exceptions. First, students are prohibited from claiming bankruptcy, under any circumstances. A student's bankruptcy will end their play and make it impossible for them to have sufficient data to complete the project. Second, students may borrow from each other or the bank without limit. If a student is unable to repay borrowings, they must appropriately record and maintain the liabilities. Interest may be charged on all loans, at a rate agreed upon by the group. If interest is charged both borrower and lender must accrue and record the proper entries for interest expenses and liabilities.

The game provides a series of business transactions as it is played. Each player is a separate corporation and records the corporation's transactions, and prepares two complete sets of financial statements (one for each of two consecutive years). Players record the transactions as they occur, categorize, summarize, and report on the outcome of the game.

For example: Passing "GO" earns \$200. This would be considered Revenue of some kind (fees, commissions, sales) and results in an increase to "Cash" with a Debit, and an increase to "Revenue" with a Credit.

Purchasing property would result in an increase to a "Property" asset with a Debit, and a decrease to "Cash" with a Credit.

Each trip around the board represents two months of business activity, or six rounds per year. A game may be played using one round for each month, however, after twelve rounds the transactions become repetitive and this is very time-consuming. On average a group of four players can finish one round each in three to four hours. The final product is a journal of transactions and formal financial statements (balance sheet, statement of income, statement of retained earnings, and statement of cash flow.)

Although the game of "Monopoly" is a cash-basis game, many of the transactions simulate those that may occur in any business. In order to integrate accrual accounting concepts I have made a few modifications. At

the end of the first year I interject a natural disaster of some kind, which wipes out some specific property (or property color) or globally eliminates houses or hotels. This causes students to grasp the concepts of extraordinary items, and properly record a loss. Additionally, at the end of each year students are required to accrue income taxes, and calculate depreciation based upon a given estimated life and residual for the various asset classes.

Project Deliverables

Each player submits a written journal of his or her business transactions. Additionally players will summarize the transactions in some ledger form, with annual subtotals. Although this seems very "accounting"-oriented, it is a task that will save students many hours when preparing their financial statements. Finally they will prepare the four basic financial statements, for each of two consecutive years. Three years are repetitive, and one year does not allow students to demonstrate an understanding of a balance sheet or retained earnings roll-forwards.

Each player must provide an analysis of their position at the end of the game relative to the other players. The team must identify who "won" the game, and detail the criteria for their selection. A discussion of game strategies employed by the winner and the losers is beneficial.

It is likely that many students will encounter difficulty, creating statements that balance and tie together. As most elementary financial accounting students are not accounting majors it is not critical that they achieve perfection. However, it is important that the students demonstrate an understanding of how the statements "should" tie together, even if theirs do not. Therefore, rather than risking the students just plugging in the correct numbers, they are allowed to submit out-of-balance statements. However, for any statement that is out of balance by more than a small amount (I use \$20) the students are required to provide a reconciliation of the errors, and describe the processes they undertook to attempt to locate and correct mistakes.

It is suggested that the entire group submit their projects together. Although they are graded individually, it is often easier to find errors when the corresponding sets of transactions are readily available. Peer reviews are turned in directly to the instructor, and should remain confidential.

Grading

The grading can be weighted in any way that makes sense for the particular instructor. Although the actual play and recording of the initial transactions constitute the most time-consuming process, they also require the least amount of accounting knowledge, and should probably weigh less in the grade. I distribute the points as follows: Transactions journal and ledger 30 percent (or 15 percent each); Financial Statements 55 percent (Income Statement 20 percent, Balance Sheet 20 percent, Statement of Cash Flows

(continued on page 5)

Cooperative Learning in Elementary Financial Accounting: A Board Game Simulation

(continued from page 4)

10 percent, and Statement of Retained Earnings 5 percent); Team evaluation/peer review 10 percent; Financial position analysis 5 percent. The reconciliation of any out of balance items is mandatory and affords no points. However, an attempt to plug the correct answer and not reconcile it may result in a 20-point reduction.

The grading scale has been weighted according to the difficulty of the statements in relation to one another. Points are considered for proper statement format, headings, and categories. The majority of the points are derived from the statements balancing, tying together, and rolling forward from the first to the second year.

If desired, extra credit may be offered for projects that are exceptional. These may include "Footnotes to the Financial Statements" in an acceptable format, or creative logo design, additional MD&A, or other enhancements to the project. This is at the discretion of the instructor.

Timeline

The completion of this project takes the better part of a semester. I do not start the project until completion of the material covering accruals, which is usually about the fourth week. I suggest a pace to the students of three to four rounds of play per week. This allows them sufficient time to complete their transactions and gives them a couple weeks to prepare their financial statements. Although it is human nature for students to believe the financial statement preparation is simple and will take very little time, I cannot stress

enough how important it is for them to stay on track and not procrastinate. I have even offered extra credit for completing the project on time, with a decreasing number of extra points available for the first and second weeks after the deadline. The grading time for the project approximates five to fifteen minutes per project, depending on my desire to provide feedback.

Results

Students who have participated in this project have been a great resource for improvements. I have had students tell me that they thoroughly enjoyed the project, but will never play "Monopoly" again. I have received mostly positive feedback from students, and it is encouraged that instructors solicit their responses. I have made significant changes in the project from one semester to the next as a result of students' comments.

I am a firm believer in active learning in the classroom. I have watched many a glossy eye as I review homework problems, which students do not understand, and most have no desire to learn. Completing this project has helped students develop an understanding for financial data, and how it is compiled and reported. Additionally, the preparation of financial statements helps to develop critical spreadsheet skills, and analytical thinking. Although the majority of my students are nonaccounting majors they have developed a greater appreciation for the presentation of financial data.

LIFETIME ACHIEVEMENT IN ACCOUNTING EDUCATION AWARD

Two-Year Section of the American Accounting Association

The Lifetime Achievement in Accounting Education Award of the Two-Year Section of the American Accounting Association is designed to recognize full-time college accounting educators who have distinguished themselves for excellence in teaching and for involvement in the Accounting profession. The award extends profession-wide recognition to the recipient and promotes role models in academe.

A committee of the Two-Year Section of the American Accounting Association will review the nominations and select the recipient. The award will be presented at the Annual Meeting of the American Accounting Association.

ELIGIBILITY

The committee will assess each nominee considering the following qualifications. The criteria listed under each qualification will be used as guidelines by the committee in determining the nominee's eligibility for the award.

1. Length of Teaching Career. A past or current full-time accounting educator at a two-year college having a teaching career of at least twenty years. Ten of the twenty years of teaching must have been at a two-year college.
2. Excellence in Classroom Teaching and Motivating Students:
 - a. Demonstration of Innovative Teaching Methods: documented by the nominee's administration, chair, or the nominee.

(continued on page 6)

Lifetime Achievement in Accounting Education Award*(continued from page 5)*

- b. Curriculum Development: documented by the nominee's administration, chair, or the nominee.
 - c. Student/Faculty Relations: serving as a mentor, advisor to the Accounting Club, advising students, etc.
 - d. Recommendations from the nominee's colleagues, former students, etc.
 - e. Service to the Department and /or College: serving on department and/or college committees, i.e., curriculum committee, etc.
3. Contribution to the Accounting Profession and Participation in Scholarly Activities:
- a. Participation in professional accounting organizations, i.e., AICPA, AAA, State CPA societies.
 - b. Participation and attendance at seminars, symposia, short courses, and workshops.
 - c. Scholarly and professional publications.
 - d. Involvement in civic activities.

NOMINATION PROCESS AND APPLICATION PROCEDURE

1. Nominations can be made by anyone who has knowledge of the nominee's background relevant to the eligibility requirements. Self-nominations will *not* be accepted.
2. The deadline for nominations is **May 31**.
3. Each nomination must consist of four copies of each of the following: (1) a completed nomination form, (2) a statement by the nominator supporting his/her nomination detailing how the nominee meets the eligibility requirements, (3) the nominee's *curriculum vitae*, and (4) other submissions to support the eligibility requirements of the award as outlined above.
4. A nominee who is currently involved in administration or research is still eligible for the award as long as he/she has met the 20-year teaching requirement.
5. The nominee need not be a CPA or hold a doctoral degree.
6. Nominees who are not selected for the award can remain eligible for selection in the future, provided that they still meet the selection criteria and updated biographical data is submitted.
7. In any given year there may be no recipient, one recipient, or more than one recipient.

**Two-Year Section of the American Accounting Association
LIFETIME ACHIEVEMENT IN ACCOUNTING EDUCATION AWARD
2002 NOMINATION FORM**

Name of Nominator _____

Address _____

Signature _____

Name of Nominee _____

College/University _____

Please return this form with supporting documentation by **May 31, 2002** to:

Ellen Sweatt
Georgia Perimeter College
2101 Womack Rd.
Dunwoody, GA 30338
(770) 551-3086
esweatt@gpc.peachnet.edu

A Text for Every Course!

The 2002e Accounting Texts from Needles/Powers/Crosson



**Principles of
Accounting, 2002e**
Belverd E. Needles, Jr.
Marian Powers
Susan Crosson

Hardcover • 1280 pages
0-618-12424-1



**Financial and
Managerial
Accounting, 2002e**
Belverd E. Needles, Jr.
Marian Powers
Susan Crosson

Hardcover • 1344 pages
0-618-10231-0



**Principles of
Financial Accounting,
2002e**
Belverd E. Needles, Jr.
Marian Powers

Hardcover • 982 pages
0-618-12423-3



**Managerial
Accounting, 2002e**
Belverd E. Needles, Jr.
Susan Crosson

Hardcover • 768 pages
0-618-10230-2

Also Available:

Financial Accounting, 7e • Needles/Powers • ©2001 • 800 pages • Hardcover • 0-618-02335-6



HM Web Tutor

powered by **SMARTHINKING!**

Give your students the tools to succeed!

- ✓ **Free**, unlimited access for a full semester with the purchase of a new Needles/Powers/Crosson textbook.
- ✓ **Available 7 days per week** during established hours.
- ✓ **1 on 1**, live, tutorial assistance with a trained Accounting instructor.

For more information on Houghton Mifflin products, services, or examination copy requests:

- ✓ Visit us on the Web: college.hmco.com/Accounting
- ✓ Contact our Faculty Services Department at 800.733.1717 X 4010 or fax: 800/733-1810
- ✓ Contact your Houghton Mifflin sales representative



HOUGHTON MIFFLIN
New Ways to Know®

Two-Year College Section Officers and Representatives

OFFICERS

Chairperson

Lynn Mazzola
Nassau Community College
One Education Drive
Garden City, NY 11530
(516) 572-7544
lmazzola@optonline.net

Vice Chairperson

Barbara A. Croteau
Santa Rosa Junior College
1501 Mendocino Ave.
Santa Rosa, CA 95401
(707) 527-4627
BACTeacher@aol.com

Secretary/Editor

Christine Kloezeman
Glendale Community College
1500 North Verdugo Road
Glendale, CA 91208
(818) 240-1000
ckloezem@glendale.cc.ca.us

Coordinator of Regional Representatives/Officer-at-Large

Susan V. Crosson
Santa Fe Community College
3000 NW 83 Street
Gainesville, FL 32606
(352) 395-5137
susan.crosson@santafe.cc.fl.us

REGIONAL REPRESENTATIVES

Midwest Region

Anne Wessely
St. Louis Community College
at Meramec
11333 Big Bend Blvd.
Kirkwood, MO 63122
(314) 984-7509
Awessely@stlcc.cc.mo.us

Lyle Hicks
Danville Area Community College
2000 E. Main Street
Danville, IL 61832
(217) 443-8559
lhicks@dacc.cc.il.us

Northeast Region

John Ribezzo
Community College of R.I.
400 East Ave.
Warwick, RI 02886
(401) 825-2326
jribezzo@ccri.cc.ri.us

Ohio

Susan Pope
University of Akron Community
and Technical College
Polsky Building
Akron, OH 44325
(330) 972-6597
spope@uakron.edu

Southeast Region

Vern Allen
Central Florida Community College
PO Box 1388
3001 SW College Road
Ocala, FL 34478
(352) 237-2111, ext. 1563
allenv@cfcc.cc.fl.us

Carol Hutchison
Asheville Buncombe Technical
Community College
340 Victoria Road
Asheville, NC 28801
(828) 254-1921, ext. 242
chutchinson@asheville.cc.nc.us

JulieAnne Billiris
St. Petersburg College
6605 5th Ave. North
St. Petersburg, FL 33733
(727) 341-3558
billirisj@spjc.edu

Mid-Atlantic Region

Betty J. Habershon
Prince George's Community College
301 Largo Road, B210
Largo, MD 20774
(301) 322-0713
bhab@pg.cc.md.us

Western Region

Andy Williams
Edmonds Community College
20000 68 Ave. West
Lynnwood, WA 98036
(425) 640-1450
awillia@edcc.edu

Gayle M. Richardson
Bakersfield College
1801 Panorama Drive
Bakersfield, CA 93305
(661) 395-4017
or (661) 327-0431
grichard@bc.cc.ca.us

Southwest Region

Andrew Lawrence
Delgado Community College
West Bank Campus
2600 General Meyer Avenue
New Orleans, LA 70114
(504) 361-6327
alawre@dcc.edu

South-Western

is pleased to offer these **NEW**
Accounting titles for 2002!

PRINCIPLES OF ACCOUNTING

Albrecht

Accounting Concepts and Applications 8e

Knapp

Introduction to E-Commerce

Warren/Reeve/Fess

- ***Accounting, 20e***
- ***Financial and Managerial Accounting, 7e***

BUSINESS MATH

Brechner

Contemporary Math for Business and Consumers, 3e

Deitz/Southam

- ***Contemporary Business Math for Colleges, Comprehensive Edition, 13e***
- ***Contemporary Business Math for Colleges, Brief Edition, 13e***

COLLEGE ACCOUNTING

Heintz/Parry

- ***College Accounting, Chapters 1-29, 17e***
- ***College Accounting, Chapters 1-16, 17e***
- ***College Accounting, Chapters 1-10, 17e***

FINANCIAL ACCOUNTING

Albrecht/Stice/Stice/Skousen

- ***Financial Accounting, 8e***

Warren/Reeve/Fess

- ***Financial Accounting, 8e***
- ***Corporate Financial Accounting, 7e***

MANAGERIAL ACCOUNTING

Albrecht/Stice/Stice/Skousen

Managerial Accounting, 2e

Hanson/Mowen

Management Accounting, 6e

Ingram/Hill/Albright

Managerial Accounting, 5e

Jackson/Sawyers

Managerial Accounting: A Focus on Decision-Making, 2e

Warren/Reeve/Fess

Managerial Accounting, 7e

ACCOUNTING INFORMATION SYSTEMS

Adkins

- ***Building Business Spreadsheets with Excel***

Allen/Allen

- ***Accounting Workbook for Peachtree® 8.0***

Owen

- ***Quickbooks™ Pro® 2001 For Accounting***

Perry/Schneider

- ***Building Accounting Systems***

Using Access 2000

- ***Building Accounting Systems***

Using Access 2000, Brief Version

- ***Using Access 2000 in Accounting***

PAYROLL ACCOUNTING

Bieg

Payroll Accounting 2002 Edition

THOMSON
★
SOUTH-WESTERN

The Two-Year College Educator of the Year Award

Do you know someone who has distinguished himself/herself in the field of Accounting Education? Please nominate that individual for the annual Educator of the Year award that will be presented at the American Accounting Association Annual Meeting in Philadelphia this summer during the meeting of the Two-Year Section. This is a wonderful way to recognize the professional contributions of one of our colleagues. A committee of the Two-Year Section will select the recipient.

ELIGIBILITY

The candidate must:

1. Have at least ten years of teaching experience and currently teach at a two-year college.
2. Have at least five years of continuous membership (including the current year) in the AAA Two-Year College Section.

Note: Current officers and selection committee members are not eligible for this award. Two-Year College Section members may be eligible if they teach at four-year institutions. Contact the selection committee chair with questions about eligibility.

CRITERIA

The candidate must show evidence of:

1. Excellence and innovation in teaching accounting.
2. Commitment to the improvement of teaching within his or her institution.
3. Leadership in the development of teaching and learning beyond his or her own courses.

NOMINATION PROCEDURE

1. The nominator must notify the committee by **May 10, 2002**. This can be done by letter or email message. Self-nominations are acceptable.
2. The candidate must submit nomination materials (see next section) by **May 31, 2002**.
3. The address for submissions is:

Janet Cassagio, Selection Committee Chair
Two-Year College Educator of the Year
50 Relda Street
Plainview, NY 11803
Phone: (516) 572-7891
Email: jsbkc@prodigy.net

NOMINATION MATERIALS

The *candidate* should submit the following by **May 31, 2002**:

1. Name, college address, home address, college phone number, home phone number, fax number, and email address of candidate.
2. A *vita*e or resume.
3. Other materials that show:
 - 3.1. Number of years of teaching experience.
 - 3.2. Number of years as a member of the AAA Two-Year College Section.
 - 3.3. Evidence of teaching excellence. Examples: data from teaching evaluations over several years, list of special course development efforts, description of effective teaching strategies used, letters from colleagues and students, examples of course materials, previous teaching awards or summaries of student ratings.
 - 3.4. Evidence of educational leadership. Examples: conducting seminars, workshops, conferences, or other events for colleagues; papers, texts, newsletters, or other publications related to teaching; work on special projects related to learning.

VIDEOS: MORE THAN JUST ENTERTAINMENT

by Christy Kloezeman, Glendale Community College

I am always amazed how students respond to an assignment that deals with videos. I am also amazed at the number of faculty members that would like to include videos in their classroom but do not know how to start.

The first step is to *select the video*. Your selection can be from movies that have a business theme, Fraud Examiners Videos, or News program videos. Below is a list of some of the videos that are available. Please email me at ckloezem@glendale.cc.ca.us to add to the list so we can relay it to other faculty.

The second step is to decide whether the video will be *shown in the classroom or have the students view it on their own time*. If the video is to be shown in the classroom, a 15-minute segment seems to be the student limit. If a longer viewing is desired, break the video every few minutes to ask questions. This will maintain the students' attention.

The third step is to *give the students an assignment* that shows they have found the business issues in the video. A worksheet with appropriate questions could be prepared to help the student understand the business issues of the video. Another method would be to require the student to write down ten business issues from the first, middle, and end of the movie. A short essay is another assignment that could indicate the students watched and learned.

Watching videos helps the students apply the terminology to current issues. The ability to understand various situations shown in the videos is a definite plus for the students.

<u>Movies</u>	<u>Subject</u>
Treasures of the Sierra Madre	Partnerships
Wallstreet	Insider Trading
Other People's Money	Stars Danny de Vito
Law & Order Episode (Nature Ways Babyfood)	Short- and Long-Term Debt
Trading Places	Commodities Exchange
Pretty Woman	Corporate Raiders

Association of Certified Fraud Examiner's Videos

(The Gregor Building, 716 West Ave, Austin, TX 78701)

(Be sure to ask for the educational discount for the video only.)

Cooking the Books

Red Flags

Beyond the Numbers; Interviewing Techniques

Corporate Con

Fundamentals of Computer Fraud

How to Detect and Prevent Financial Statement Fraud

Making Crime Pay: How to Locate Hidden Assets

Other People's Money: The Basics of Asset Misappropriation

News Programs

How to Steal \$500 Million	Phar-Mor Fraud	Frontline PBS
Other People's Money	Saving and Loan Problem	Frontline PBS
Frontline Video	http://www.pbs.org/wgbh/pages/frontline/	
Nightline Videos	http://more.abcnews.go.com/onair/Nightline	
Money Shuffle	Charging expense from "fixed price" contract to a separate "cost plus" contract	60 Minutes
	http://cbs.com	

American Accounting Association
5717 Bessie Drive
Sarasota, FL 34233-2399
Office@aaahq.org

PRSRT STD
U.S. POSTAGE
PAID
MANASOTA, FL
PERMIT NO. 15