ACCOUNTING EDUCATION NEWS

http://AAAhq.org Co-Editors: Judy D. Rayburn and Tracey E. Sutherland

Volume 34, Issue No. 1 ■ Winter 2006

President's Message

In this message I want to provide an update on the National Association of State Boards of Accountancy (NASBA) proposed recommendations for change in accounting curriculum. If you are not acquainted with the NASBA issue and want to be, you can visit AAA's website and read the original NASBA proposal, the AAA's response, and some comment letters that members have posted at http://aaahq.org/temp/NASBA/index.cfm. In brief, NASBA proposed revisions to Uniform Accountancy Rules 5-1 and 5-2. These rules enumerate the educational requirements required to sit for the CPA exam. NASBA rules must be adopted by individual State Boards of Accountancy before taking effect. There were several aspects of the proposed document that caused concern for AAA members, including a requirement for a total of 9 credit hours of ethics education, and a list of courses with specified numbers of credits that would have essentially determined most of the accounting curriculum. NASBA has withdrawn the proposal in light of the 187 comment letters received in response.

The NASBA Education Committee has recently appointed an Educational Task Force to advise them on the question of whether the rules for sitting for the CPA Exam need to be changed and if so, how they should be changed. The Task Force has seven members and is chaired by Billy M. Atkinson, CPA, PricewaterhouseCoopers LLP, Houston office. Mr. Atkins is a member of NASBA's Board of Directors and also chairs the 2005–2006 NASBA Education Committee (NEC). Other members of the committee in addition to me are:

- *David A. Costello, CPA, member of NASBA's Board of Directors*
- *Melanie Thompson, CPA, member of NEC, Chair of the Texas State Board of Public Accountancy, Assistant Professor at Texas Lutheran University*
- *Jerry Trapnell, Executive Vice President and Chief Accreditation Officer, AACSB International*
- *Jerry Strawser, Dean, Mays Business School, Texas A&M University*
- *Jan Williams, Professor, University of Tennessee, former President of AAA*

Before discussing the role of the NASBA Education Task Force, it seems important to consider any lessons learned from the NASBA contretemps. It is an important question because many educators became engaged in the process, meetings were held, comment letters written to NASBA, and many State Boards of Accountancy were contacted and encouraged to use their influence to reject the proposal. A large amount of our energy was directed toward preventing something we did not want to happen. Can we use the same amount of energy and more to take positive steps to create a white paper that sets out a Common Body of Knowledge for Accounting Education that could provide a useful framework for ourselves, our students, the profession, accreditation bodies, and regulators? Such a statement might forestall future debates about accounting curriculum or at least provide us with higher ground for future discussions. Many varying expectations exist for Undergraduate and Graduate accounting education; the academic community should take the lead in structuring the debate on the content of accounting education.

Judy D. Rayburn

The NASBA Education Task Force is the first step in NASBA's planned process. Their next step will be to form a joint panel to be directed by the NASBA Education Committee Chair and composed of representatives from stakeholder organizations including, but not limited to, NASBA and State Boards, ethics experts, accrediting organizations, accounting firms, the AICPA, state societies, and other regulators. The NASBA Education Committee would then hold a meeting with the joint panel to receive constructive feedback on proposed curriculum alternatives. The proposal that results from this process would then work its way through the NASBA approval process.

The comment letters received by NASBA in response to their proposed revisions to Uniform Accountancy Rules 5–1 and 5–2 are now available at http://www.nasba.org/nasbaweb.nsf/pub. They include:

- *108 responses from 97 colleges and universities*
- *32 responses from state boards*
- *17 responses from individuals*
- *9 responses from state societies*

(continued on page 3)

In this issue

AMERICAN ACCOUNTING ASSOCIATION

5717 Bessie Drive
Sarasota, Florida 34233-2399
Phone: (941) 921-7747
Fax: (941) 923-4093
Email: Office@AAAhq.org
Website: http://AAAhq.org

CO-EDITORS

President
Judy D. Rayburn
3-263 Carlson School of Management
University of Minnesota
321 19th Avenue South
Minneapolis, MN 55455-0413
Phone: (612) 624-3840
Fax: (612) 626-1335
Email: jrayburn@csom.umn.edu

AAA Executive Director
Tracey E. Sutherland
5717 Bessie Drive
Sarasota, FL 34233-2399
Phone: (941) 921-7747–ext. 311
Fax: (941) 923-4093
Email: Tracey@AAAhq.org

ADMINISTRATIVE OFFICE STAFF
All phone numbers are area code (941)

Assistant Director for Logistics
Debbie Gardner–556-4101; Debbie@AAAhq.org

Office Administrator
Peggy Turczyn–556-4114; Peggy@AAAhq.org

Office Aide
Myriam Chacon–556-4116; Myriam@AAAhq.org

Office Aide
Pat Stein–556-4102; Pat@AAAhq.org

Education Project Manager
Linda Watterworth–556-4118; Linda@AAAhq.org

Director of Finance and Administration
Roland LaTulip–556-4110; Roland@AAAhq.org

Financial Coordinator
Mary Cole–556-4104; Mary@AAAhq.org

Office Administrator
Judy Cothern–556-4105; Judy@AAAhq.org

Fulfillment Coordinator
Barbara Brady–556-4121; Barbara@AAAhq.org

Assistant Director for Information Systems
James Szelminski–556-4112; Jim@AAAhq.org

Associate Director for Communications
Beverly Harrelson–556-4109; Beverly@AAAhq.org

Publication Production Director
Diane Hazard–556-4107; Diane@AAAhq.org

Web Development Specialist
Kathy Casper–556-4106; Kathy@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

Association Administrative Services (Subcontractor)
Deirdre Harris–556-4119; Deirdre@AAAhq.org

Outstanding Accounting Educator Award

The 2006 Outstanding Accounting Educator is Lawrence D. Brown.

Since 1973, the American Accounting Association has recognized Outstanding Accounting Educators for their contributions to accounting education from scholarly endeavors in research and teaching over a sustained period of time—through publications, educational innovation, research guidance to graduate and undergraduate students, excellence in teaching, significant involvement in professional and academic societies and activities, and advising and intellectual guidance of students.

The Outstanding Accounting Educator Award has been funded by the PricewaterhouseCoopers Foundation since 1973. Recipients receive a $10,000 award in two parts—a $5,000 cash prize and a $5,000 grant from the PricewaterhouseCoopers Foundation to the American Accounting Association. The recipients determine the purpose of the grant to the Association. The awards will be presented at the AAA Annual Meeting in 2006 in Washington, D.C.

Former Outstanding Accounting Educator Award Recipients

A complete list of former Outstanding Accounting Educator Award recipients can be found online at http://aaahq.org/awards/awrd4win.htm.

1995–Harold Q. Langenderfer, University of North Carolina at Chapel Hill and Baruch Lev, University of California, Berkeley

1996–Doyle Z. Williams, University of Arkansas and Larzette Golden Hale, Retired (formerly Utah State University)

1997–Gerald Feltham, British Columbia University and Victor L. Bernard (awarded posthumously)

1998–James A. Ohlson, Columbia University and Gary L. Sundem, University of Washington

1999–Robert P. Magee, Northwestern University and Katherine Schipper, University of Chicago

2000–Robert Libby, Cornell University and Ross L. Watts, University of Rochester

2001–Daniel W. Collins, The University of Iowa and Jerry J. Weygandt, University of Wisconsin–Madison

2002–Jacob G. Birnberg, University of Pittsburgh and Robert E. Jensen, Trinity University

2003–Raymond Ball, University of Chicago and James McKeown, Pennsylvania State University

2004–Dan S. Dhaliwal, The University of Arizona

2005–Gerald L. Salamon, The Ohio State University & G. Peter Wilson, Boston College ■

In Memoriam

Former President of the American Accounting Association, and recipient of the AAA's Outstanding Accounting Educator Award, Harold Langenderfer died on January 6 , 2006, at the age of 80.

A native of Swanton, Ohio, Professor Langenderfer graduated from the University of Miami, Ohio and received a master's degree from Northwestern University. He served in the U.S. Army from 1943 to 1945 in the U.S. and Okinawa, Japan.

After receiving his doctorate from Indiana University in 1953, he accepted a post at The University of North Carolina School of Business, where he continued for 40 years, rising to full professor as the KPMG Chaired Professor of Accounting. He retired in 1993.

Serving as president of the American Accounting Association and the North Carolina Association of CPAs, Professor Langenderfer served colleagues and the profession in many leadership roles including serving on the State Board of CPA Examiners and Board of Fraud Examiners. In 1988, he received the Distinguished Achievement in Accounting Education Award of the American Institute of Certified Public Accountants (AICPA), a national recognition of excellence in teaching and prominence in the accounting profession.

A nationally acclaimed scholar, over his career he authored numerous articles in the areas of accounting and ethics and several textbooks widely used by colleges and universities throughout the U.S. Colleagues at UNC remember his infectious smile and note that he taught thousands of students in all business school programs and embodied the finest values of the university.

Survivors include his wife, Joan; a daughter, Amy; three sons, Tom, Jeff and Chris; and five grandchildren. ■

American Accounting Association 2006 Outstanding Accounting Educator Award

Lawrence D. Brown, the J. Mack Robinson Distinguished Professor of Accountancy at Georgia State University, has contributed significantly to accounting education from scholarly endeavors in both research and teaching. A letter from a past winner of the Outstanding Accounting Educator Award attests: "Larry has become the world's leading expert on analysts' forecasts of accounting earnings and his publication record in this area is unparalleled. His earnings forecast research is always of high quality and his work attracts the attention of professional security analysts as well as the attention of academics ... (Brown) has also pioneered research on the use of citations to address a variety of issues of concern to academics. He has used citation analysis to assess the contributions of accounting faculties, accounting doctoral programs, individual accounting journals and specific accounting articles." Consistent with this view, Larry's research has been cited hundreds of times by both academics and the financial media, and he has made more than 160 presentations at universities and professional conferences.

Larry has chaired or been a member of 17 Ph.D. committees including two for Ph.D.s who received the American Accounting Association's Competitive Manuscript Award. Larry regularly mentors Ph.D. students and junior faculty. His nearly 90 publications include 19 articles with Ph.D. students and ten with junior faculty. Larry is a former editor of The Accounting Review, an Associate Editor of five journals, and he has reviewed for over 30 journals. He has received numerous honors, including the Georgia State University Distinguished Alumni Professor Award. Based on his 30+ years of exemplary research, teaching, mentoring, and service, Lawrence D. Brown is clearly an Outstanding Accounting Educator. ■

Lawrence D. Brown

President's Message

(continued from page 1)

- *7 responses from organizations (AACSB, AAA, etc.)*
- *5 responses from firms*

Many of these responses were the work of AAA members. Congratulations to them and to the AAA NASBA Task Force. Examination of the letters provides insight into colleagues' concerns with the NASBA proposal and will help in constructing a revised proposal. I applaud NASBA for making these letters public, and by doing so increasing the transparency of their deliberative processes.

NASBA has a plan going forward. AAA needs a plan too. With the advice and support of AAA VP Education, Nancy Bagranoff, and the AAA Executive Committee, I will appoint an AAA Task Force with the following charge:

1. *To discuss the merits and feasibility of developing a white paper on the Future of Accounting Education. The paper would include both a Common Body of Knowledge for Accounting Education at the Undergraduate and Graduate levels, and a discussion of the role and contributions of stakeholders of accounting education.*
2. *To provide a tactical plan for constructing the white paper if it is found feasible to do so. The plan would involve the Sections of the AAA representing their particular perspectives on accounting education.*

I invite your comments and suggestions on the proposed AAA Task Force and on its charge. Please email them to membership@aaahq.org. ■

Invitation to Volunteer for Committees

President-elect Shyam Sunder is beginning to plan AAA committee assignments for 2006–2007. If you are interested in serving on a committee, please send contact information (name, affiliation, address, phone, fax, and email) with any specific committees of interest to:

American Accounting Association
5717 Bessie Drive
Sarasota, Florida 34233-2399
Email: office@aaahq.org

If you want to suggest someone to serve on a committee, or want to suggest some type of committee activity, please feel free to do so as well. All suggestions and offers are most welcome. ■

Calls . . .

CALL FOR PAPERS
Emerging Issues in International Accounting and Business

The 2006 International Accounting Conference is the 8th Annual Conference organized by the Center for International Accounting and Research hosted by Niagara University and the University of Padova. Submissions are invited for full papers, or abstracts of papers, on all aspects of accounting and auditing. The submission deadline is March 15, 2006. For more information please go to the AAA website, click on Calls for Submissions and then click on Emerging Issues in International Accounting and Business. ■

CALL FOR PAPERS
11th Annual Ethics Research Symposium

The Professionalism and Ethics Committee of the American Accounting Association invites faculty and doctoral students to submit papers for presentation at the 11th Annual Ethics Research Symposium to be held on August 5–6, 2006 in Washington, D.C. The one and a half day Symposium will focus on all aspects of ethics research and teaching within the field of accounting. The submission deadline is April 1, 2006. For more information please go to the AAA website, click on Calls for Submissions and then click on 11th Annual Ethics Research Symposium. ■

CALL FOR PAPERS
Long-Term Perspectives on Business, Finance and Institutions: What Can We Learn from the Past?

The objective of this conference is to bring together recent economic and historical research that investigates the development of business and finance over the past centuries, how it interacted with legal, economic and political institutions, and the impact on economic performance. The submission deadline is May 1, 2006. For more information please go to the AAA website, click on Calls for Submissions and then click on Long-Term Perspectives on Business. ■

CALL FOR PAPERS
AFAANZ Accounting Education SIG Symposium

Contributions are invited from both educators and professional bodies for research papers for the Accounting Education SIG one day symposium to precede the 2006 Annual Conference of AFAANZ to be held in Wellington, New Zealand. The submission deadline is March 31, 2006. For more information please go to the AAA website, click on Calls for Submissions and then click on AFAANZ Accounting Education SIG Symposium. ■

CALL FOR PAPERS
18th Asian Pacific Conference on International Accounting Issues

The Eighteenth Asian-Pacific Conference on International Accounting Issues will be held on October 15–18, 2006 in Maui, Hawaii.The main theme of the conference is Corporate Governance and Accountability. The submission deadline is May 15, 2006. For more information please go to the AAA website, click on Calls for Submissions and then click on 18th Asian Pacific Conference on International Accounting Issues. ■

CALL FOR PAPERS
***Issues in Accounting Education*—Special Edition**

The American Accounting Association requests submissions for a special edition of Issues in Accounting Education to be published in November 2007. Submissions should take the form of case studies addressing international accounting topics. The submission deadline is December 15, 2006. For more information please go to the AAA website, click on Calls for Submissions and then click on Issues in Accounting Education—Special Edition. ■

CALL FOR NOMINEES
Seminal Contributions to Accounting Literature Award

Nominees are invited for the Seminal Contributions to Accounting Literature Award — to recognize seminal research. For more information please go to the AAA website, click on Awards and then click on Seminal Contributions to Accounting Literature Award. ■

CALL FOR APPLICANTS
Steve Berlin/CITGO Grant

Applications are invited for the American Accounting Association Steve Berlin/CITGO Grant to foster academics' understanding of the contemporary external reporting problems faced by preparers. The submission deadline is March 13, 2006. For more information please go to the AAA website, click on Awards and then click on Steve Berlin/ CITGO Grant. ■

CALL FOR NOMINEES
Outstanding Accounting Educator Award

Please submit nominees for the American Accounting Association Outstanding Accounting Educator Award to recognize contributions to accounting education. The submission deadline is June 1, 2006. For more information please go to the AAA website, click on Awards and then click on Outstanding Accounting Educator Award. See a list of previous Outstanding Educator Award winners on page 2 and an article about this year's Outstanding Educator Award winner on page 3. ■

http://AAAhq.org
Tracey E. Sutherland, Ph.D., Executive Director
FACULTY DEVELOPMENT UPDATE

The Technology-Literate Professoriate: Are We There Yet?

Ten examples of technologies that are shaping or have the potential for shaping teaching and scholarship today, and a discussion of their potential, are excerpted here from the most recent issue of the IDEA Paper *series. Currently managing a project centered on the scholarship of engagement in learning at Bowling Green State University, author Dan Madigan formerly directed BGSU's Center for Teaching, Learning, and Technology with a focus on supporting faculty in their efforts to make technology a part of curriculum changes and course design. Full text of the paper is available online at http://www.idea.ksu.edu/ (click on* IDEA Papers *then Paper #43).*

New Technologies that are Shaping Teaching and Learning

Although there have been many claims of late that digital classroom technology produces gains in student learning, most research in this area is sparse and too often anecdotal (Cuban 2001). Individually, we as faculty need to be better researchers in our own courses—to ask better questions regarding how any technology might impact student learning. Before we look at any technologies for use in teaching, we need to ask ourselves these key questions: How does the technology support the learning goals of any given course? And more specifically, we need to ask ourselves how will the technology support what Fink (2003) refers to as the key components of an integrated course design. This means, the integration and interconnection of course learning outcomes, the assessment of those outcomes, and the activities that support achievement of those learning outcomes. Of course, readers should keep in mind that without good pedagogy, even the best of technologies can prove ineffective for student learning.

In this section, we will look at 10 examples of technologies that are shaping or have the potential for shaping the way we teach today. Within these examples will be a description of the technology and a discussion about its potential to enhance the student learning experience. These discussions are framed around some important ways that technology can be used to support an integrated course design. That is, technology can be used to:

- *Further support and strengthen learning activities and assessments strategies that have proven over time to be effective pedagogical practices.*
- *Create new learning environments and opportunities where communication, collaborations, the sharing of resources and creativity are encouraged in ways that positively impact student learning.*

Before deciding on a technology for your course ask yourself: To what degree will the technology enhance and support assessment strategies and learning activities that in turn help students achieve each of the learning outcomes you have identified in your course? Is the technology necessary or could you achieve an integrated course more effectively with other pedagogical methods?

Blogs

Description: *A web log or blog is a web-based publication consisting primarily of articles that are usually made public. Blogs have gone through a remarkable growth over the last 4 years, partly because they are free and easy to create and range in scope from individual diaries to political, social, public and private forums. Many blogs are interactive in that they allow guests to post comments or ideas in response to other postings and that are related to specific topics presented in the blog. Blogs also have the potential for including media such as images, audio and video. Blogs have become one of the most popular forums for discussion and dissemination of current news and events. You can create your own blog for free by going to http://www.blogger.com/home. Blog technology allows blogs to be syndicated and aggregators allow users to automatically search for favorite blogs on the web and have them delivered to personal accounts (http://www.bloglines.com/) [using tools like RSS feed readers—Really Simple Syndication or Rich Site Summary].*

Potential: *Today, many college courses include a blogging activity as they help promote the skills of reading, writing and communication in unique, creative ways. Because they are easy to use and set up, students find blogs useful forums for making public multi-genre writing that includes letters, journals, essays and short stories. For purposes of convenience, student blogs can be easily accessed through an Internet connection, and archived for later use. Blogs not only allow a forum for students to self-assess their own work, but the global nature of the blogs allows others from anywhere in the world to comment and assess an entry in an easy and fluid way. Faculty and students can also take advantage of the syndication technology inherent in the blog design to automatically receive topic-based blogs on a personal web space. For example, in a political science class, faculty might want to encourage students to receive the blogs of candidates or action groups for comparison, contrast, and analysis. Students could post their analysis, resources and reflections on their own blog that can be used for other classroom activities.*

Wiki

Description: *A wiki is a compilation of web pages that is very organic in nature. Often, users can add and edit content on wiki web pages in unrestricted ways. It is the ability to edit anything on a wiki page that distinguishes this tool from a blog. Typically, wiki content represents the work of the last person to edit a wiki site, the date and time of the contribution and an option to revert the page back to the original source page and author. Wikis are particularly valuable to people who work collaboratively and who want the convenience of a web-based environment that easily allows all content and all changes to be archived and reviewed. These sites can be made private and/or public. Like blogs, wikis are multi-genre forums that can be accessed by local and global audiences. There are many places on the web that offer wiki support for free wiki including: http://pbwiki.com/. To find out more about wikis and how they*

(continued on page 6)

The Technology-Literate Professoriate

(continued from page 5)

can be used for teaching and learning go to: http://writingwiki.org/default.aspx/WritingWiki/For%20Teachers%20New%20to%20Wikis.html.

Potential: *By their very nature, wikis foster interaction and group ownership, and encourage individual responsibility. This makes the tool ideal for educational purposes as wikis create spaces for students to engage in collaborative projects and writing assignments. Wikis make it possible for writers to continually build upon a text, revising, editing and making comments through the duration of the project. This encourages shared ideas, assessment, and reflection. Like blogs, wikis extend the boundaries of the bricks-and-mortar classroom and can be shared globally. Think of language students in Spain creating a co-authored piece of writing with students in the United States. The cultural and linguistic impact of such collaboration could lead to a richer understanding of both Spanish and English. The history of a wiki site can serve as a valuable assessment tool for teachers as they can instantly see who has contributed to a project and to what extent. This allows teachers, for example, to provide formative feedback to a group or an individual just in time and as needed. One can imagine a wiki as a place where ideas are generated for a project and where the thinking can be observed by the authors in ways that lead to a deeper understanding of an idea.*

Learning Management Systems

Description: *A Learning Management System (or LMS) is a software package that enables the management and delivery of learning content and resources to students. The most common and practical LMS systems are web-based to facilitate a 24/7 anytime, anywhere access to learning content and administration of that content. A comprehensive LMS allows for such things as student registration, the delivery and tracking of e-learning courses and content, tests and quizzes, discussion forums, the sharing of resources, and virtual live classes. Most systems allow for learner self-service, facilitating self-enrollment, and access to courses. An LMS is usually password protected to insure privacy and to recognize and observe copyright licenses. Many universities buy a proprietary LMS, but increasingly universities are building their own LMS based on open source software like Moodle (http://moodle.org/). Moodle's no-cost (excluding costs associated with hardware and support), flexibility to adapt to small or large institutions, departments, programs and individuals, and world-wide support are attractive features.*

Potential: *LMS systems are increasingly becoming a staple of educational institutions today. Universities use them to deliver web-based courses and web-enhanced courses to manage those courses from an administrative and teacher perspective. An LMS creates opportunities for various kinds of learning activities to occur within an enclosed online environment. For example, LMS systems support discussion boards where students can post in threaded discussions relevant to course content. These discussions can be open to everyone or restricted to small groups. In addition, teachers can use discussion histories to assess particular learning outcomes such as, whether the students understand certain concepts introduced in the online discussion forum. Assessment tools are also built into an LMS and can quickly calculate grades for instant feedback to students. Perhaps the most common use of an LMS by the typical face-to-face teacher is to support the sharing and archiving of resources such as presentations, notes, papers and valuable links for retrieval anywhere and at anytime. An LMS can become a home away from home for the mobile student and teacher. Although an LMS is not unique in its support of some of the popular applications described here, it does offer one stop shopping for the users as it manages those tools in a common space.*

Presentation Software

Description: *A presentation program is computer software designed to support the creation of presentations, normally in the form of a slideshow. In early iterations of this type of program the output was for the creation of slides, overheads, handouts and speaker notes. Today, these programs are mostly used in conjunction with a dedicated LCD-based projector so that the slideshow can be projected on a screen for large or small audiences. Typical programs allow the author to edit and display content in the form of text, images (including charts and graphs), sound, and video. Although PowerPoint® may be the most common example of this program, there are many other programs including Keynote, Adobe Acrobat, and the popular and free Open Office Suite package that includes IMPRESS as its presentation program (http://www.openoffice.org/index.html). Simple presentations can also be created using the Simple Standards-Based Slide Show System (S5). This open source system (http://www.meyerweb.com/eric/tools/s5/) requires only basic knowledge of web skills and can be learned quickly.*

Potential: *Presentation tools are best used to convey information in a pleasing way through various forms of expression, and not as Teleprompters to regurgitate information that students could have learned through readings or other ways. Dynamic presentations support slide content that enhances the meaning of an idea or concept rather than acting as an anesthesia for the audience. For example, an image or a slideshow of digital images can be used to convey ideas in creative ways that support the different ways humans learn through audio and visual stimuli and storytelling. A diagram, graph, chart, or image are some types of media commonly used to convey ideas through presentation software. Digital stories created through presentation software are a powerful way for both teachers and students to present complicated ideas visually and with supporting audio that might include interviews, music, sound effects and narration. These "stories" can complement lectures and other ways to learn course content and also serve as types of assessment for learning outcomes. There are other ways in which such software can be used to assess students learning, for example, after presenting concepts and ideas via a slideshow a slide can be inserted that asks students to do an assessment activity either individually or in groups. This kind of activity supports an interactive environment where students are encouraged to challenge one another's answers and to support critical inquiry.*

Tutorials/Self-tutorials

Description: *Traditionally, tutorials were small classes of one or a few students that were given individual attention by a teacher. Today, tutorials more likely refer to a list of instructions or tips for how to do any of a wide variety of tasks. Digital technology allows educators to create more advanced tutorials that are interactive, visually appealing and competitive with other pedagogical methods for contributing to student learning. A basic tutorial can be created with any text editor and delivered to students through a variety of digital technologies such as email, Portable Document Files (PDF) that can preserve the format and colors of a document, web*

(continued on page 7)

(continued from page 6)

pages, and CDs. Tutorials that appeal to visual learners can be created with scanning software or basic screen capture software found on any operating system. Video tutorials, like those for software applications, can be created with screen capturing software that captures the movement of a mouse as it is used to open windows and select options in a program. A microphone, used simultaneously with the screen-capturing tool to narrate the actions and video-editing software, completes the process. More advanced tutorials include functions that, for example, mimic teacher/student interactions and exchanges, and include an assessment of those interactions. These interactive tutorials can be created through advanced programs such as Adobe FLASH and java scripting.

Potential: *Digital tutorials are very utilitarian and versatile. Simple video tutorials, for example, allow for just-in-time learning that appeals to both instructor and student. Imagine teaching a business course where your students are required to learn spreadsheet skills and presentation skills using typical software available on campus. Some of your students already know how to use the software and some have no clue. Do you require the whole class to attend a workshop on these tools or just the students who lack the skill? Do you teach the class or does someone else from support services teach the class? Consider digital video tutorials and their advantages. They can be viewed as many times as the user would like and can be viewed simultaneously on the screen with the software being learned. Instructors do not have to use valuable class time to teach tools that can be learned just-in-time and anywhere. Digital video tutorials can be custom made by individuals or licensed by educational institutions from vendors such as Atomic Learning (www.atomiclearning.com). More complex digital tutorials, like algebra tutorials developed by artificial intelligence researchers at the Pittsburgh Science of Learning Center (Corbett, Koedinger, and Anderson, 1997), are interactive and have self-assessment support built into the tutorials. These tutorials lead students through a process of learning where interventions are built into the tool to ensure that students are fully learning a concept or strategy in Algebra. These digital tutors make smart decisions about when to step back and let students try problems on their own.*

Concept Mapping Software

Description: *Concept mapping (a method of brainstorming) is a technique for visualizing the relationships between concepts and creating a visual image to represent the relationship. Concept mapping software serves several purposes in the educational environment. One is to capture the conceptual thinking of one or more persons in a way that is visually represented. Another is to represent the structure of knowledge gleaned from written documents so that such knowledge can be visually represented. In essence, a concept map is a diagram showing relationships, often between complex ideas. With new mapping software such as the open source Cmap (http://cmap.ihmc.us/download/), concepts are easily represented with images (bubbles or pictures) called concept nodes, and are connected with lines that show the relationship between and among the concepts. In addition, the software allows users to attach documents, diagrams, images other concept maps, hypertextual links and even media files to the concept nodes. Concept maps can be saved as a PDF or image file and distributed electronically in a variety of ways including the Internet and storage devices.*

Potential: *Concept mapping software is readily available at low or no cost, but is underutilized as a tool for visually representing both simple and complex ideas. Typically, instructors rely more on outlines and brainstorming activities that rely more on paper, stencils, and pen than on digital technologies to convey ideas. While these strategies may work well for some students, they may not necessarily be the most appealing or practical for many students. Concept mapping software allows even the most artistically challenged individuals to create visual maps that represent thinking about complicated ideas. For example, imagine a marketing class that is trying to assess the value of concept mapping tools for developing thought on organizational change. The visual might start with node at the top representing a particular concept mapping tool. Lines from that node might go to other nodes that represent where the tool was developed, how and where organizations use the tool, examples of archived concept maps, and where the tool can be downloaded [or consider the possibilities in mapping a business process in ways that capture all transactions, systems, and people involved]. Imagine also that each of the nodes can contain*

(continued on page 8)

SITES TO SEE

Blogger.com

http://www.blogger.com/

Considering starting a blog (web log) for a class or research topic? Free service Blogger allows you to start a blog to publish, encourage feedback/discussion/ comment, post documents and photos, and even publish to your account from your mobile phone.

Moodle Course Management Tools

http://moodle.org

Moodle is a free Open Source course management system (CMS) designed using sound pedagogical principles, to help educators create effective online learning communities. You can download and use it on any computer yet it can scale from a single-teacher site to a 40,000-student University. This site itself is created using Moodle, so you can check out Moodle features demos, and demonstration courses.

Concept Mapping Tool C-Map

http://cmap.ihmc.us/

The CmapTools program is a free tool that empowers construction, navigation, sharing and criticizing knowledge models represented as concept maps. It allows users to construct their concept maps in their personal computer, share them on servers anywhere on the Internet, link their concept maps to other Cmaps, automatically create web pages of their concept map, edit their maps synchronously (at the same time) with other users on the Internet, and search the web for information relevant to a concept map. ■

faculty development UPDATE

The Technology-Literate Professoriate

(continued from page 7)

pertinent links to such things as resources and contacts. Additionally, concept mapping software can be effectively used as an alternative assessment tool that, with practice, can demonstrate to teachers how a student makes relationships between concepts and ideas.

Webcast

Description: *A webcast is the delivery of a program that is transmitted over the Internet. These programs are similar in many ways to television (TV) broadcast programs; however, they can be more interactive than TV broadcasts. Webcasts allow the user to connect to a server where they will become real-time participants in a program—which often takes the form of a facilitator-guided workshop or class. These live sessions are highly interactive and allow users to share applications, such as whiteboards, concept maps and word documents, and to communicate live through audio and chat. Elluminate (http://www.elluminate.com/educator_solutions.jsp) is one of many server-based software programs that is enjoying popularity in educational settings. Webcasts provide educational institutions with the ability to support conferencing and to deliver training and presentations to personnel anytime and anywhere. Recorded and archived webcasts, because they are economical to develop and store, are increasingly becoming the preferred way for universities to deliver lectures, events and presentations to faculty and students through the web, CDs, DVDs and even TV broadcasts.*

Potential: *Although interactive webcasts are cheaper to deliver than other forms of broadcast and satellite delivery methods, they are still a relatively expensive method for delivering content to students. Perhaps the best use of webcasts for campuses that must stay within a limited budget are those that are recorded, compressed using common video editing software, and delivered through broadband that is already supported at one's university. Recorded lectures and presentations can be packaged together and turned into a webcast for those times that instructors can't meet face to face with their students. This supports the mobile worker and helps to increase learning opportunities outside of the classroom for students. With the newer technology available, webcasts can now be syndicated and uploaded to any device, such as an iPod, that is capable of playing videos, and on screens commonly found in all classrooms and lecture halls. Webcasts can be sorted and automatically delivered to faculty and student websites for use anytime and anywhere the user/subscriber has access to the Internet.*

Podcasts

Description: *Podcasting is a method of publishing audio and video programs via the Internet that allows users to subscribe to a "feed" that delivers those files directly to a user's computer. This is similar to getting a newspaper delivered to your door whenever a new publication is released. Using podcast technology, independent producers can publish a digital program, for example a series of digital lectures or interviews about higher education, and have it syndicated so that any subscriber can receive updates (new feeds) on their personal computer. Listeners and viewers can subscribe to feeds using podcatching software (a type of "aggregator") which periodically checks for and downloads new content automatically. Podcatching software also enables the user to copy podcasts to portable devices for listening or viewing. Some popular free podcatcher websites are iTunes and iPodder. The browser Firefox also has podcatching features. Users can create their own podcast for free by going to websites such as (http://www.twocanoes.com/vodcaster/). For a nominal fee, a more powerful and cross-platform podcast creator tool can be found at (http://www.potionfactory.com/).*

Potential: *As a web-based technology, podcasts are available to users anytime and anywhere. This opens up a whole new way of not only making available important university resources such as lectures, speeches, radio shows, debates, campus events and interviews, it does so in ways that make it convenient for faculty and students to have these pocasts delivered to their laptops. From a personal computer, the podcast can be transferred to any player device such as a CD player, MP3 player, or iPod for listening at any time. The possibilities for such technology are endless, and some universities are already developing the technology so that important lectures and other audio resources might be automatically uploaded to a student's computer or a learning management system as a supplement to class materials and as a way for students to review important information. For example, an interview by a famous novelist, who visited the university as part of a lecture series, can easily be made into a podcast that finds its way into a student's mini MP3 player for listening at the user's convenience. Podcasts can be sorted and automatically delivered to faculty and student websites for use anytime and anywhere the user/subscriber has access to the Internet. As universities learn more about the potential of podcasts, the number of speeches, events, etc. made available as electronic resources to students and faculty will increase dramatically in ways that are both convenient and creative.*

ePortfolios

Description: *An electronic portfolio (ePortfolio) serves as a depository of artifacts for individuals or groups that can be shared with anyone given permission to view it. There are three main types of ePortfolios: developmental, reflective, and representational. In the context of education, ePortfolios have recently gained popularity. Students use ePortfolios to archive select artifacts representative of their growth as learners over a period of time. Artifacts can include written documents representing multiple genres, videos, audio recordings, artwork, and other images. The ePortfolio offers students the opportunity to determine who has access to the portfolio and what artifacts visitors can see. Although many standard software programs can be used to create basic ePortfolios, the most dynamic programs, such as Open Source Portfolio (http://www.osportfolio.org), are designed specifically for developing portfolios that serve a variety of reflective and representational functions within a password protected system.*

Potential: *At the basic level, the ePortfolio serves the same function as a conventional portfolio to document student work over a period of time. However, with a little creativity, the electronic portfolio can offer more than the standard model. For example, some universities have been using student ePortfolios to demonstrate the student's growth related to both discipline and university identified learning outcomes. These types of portfolios can be easily*

(continued on page 9)

The Technology-Literate Professoriate

(continued from page 8)

shared over the web with advisors, instructors and potential employers. Advisors might want to view the ePortfolio periodically to see areas in which students might need more work or are most proficient. Instructors might use the ePortfolio to assess the progress of student work throughout a course. Employers might view the student ePortfolio to see specific samples of work that show creativity, skills, and critical thinking. Finally, students might use their own ePortfolios as a self-assessment tool for constant improvement. Some universities are also supporting the notion of life-long learning by hosting students' ePortfolios after graduation.

Personal Response Systems (Clickers)

Description: *Personal Response System (PRS) remote units are similar to wired systems used by universities for 25 years that mimicked game show technology allowing audience responses to be captured electronically and tabulated on the fly. The biggest difference between the game show technology of the past and today's PRS is its portability, low cost installation and operation, and the ability of the PRS to synchronize with other computer digital applications such as PowerPoint. Individuals are equipped with their own remote control keypads that have letters or numbers that correspond to choices given by a presenter. The results of the responses are captured on a computer either through infrared or radio signals and compiled in ways that show such breakdowns as class distribution and individual responses. Typically, the results are instantly made available to the participants via some type of graphic that is displayed with a projector. Presenters can set automatic controls within the system that limit the time a responder has to answer a question. Each remote "clicker" has a serial number so that all users and their responses can be individually identified and recorded.*

Potential: *There are many reasons for the increased use of personal response systems in educational settings. Such systems can promote interaction and further the pedagogy of active learning as students can work together and post group responses. They allow immediate student feedback allowing a teacher to gauge how students might understand a particular concept and then adjust a lecture or presentation accordingly. These systems support simple quizzes that can be automatically tabulated and entered into an electronic grade book. Since a PRS allows for quick and anonymous responses to in-class questions by instructors that would otherwise require an oral response, student answers are less likely to be influenced by a crowd psychology and more likely to reflect individual knowledge. Although teachers report that the PRS system has contributed to increased participation, better motivation, better attendance and more student interest in a course, more research needs to be done to verify these affects. The real impact of these systems on learning seems to be the way they can facilitate immediate formative feedback. This just-in-time feedback allows and encourages teachers to push continual assessment to the front of their lectures and make adjustments in their teaching to ensure that all students are learning targeted concepts.*

Supporting Digital Technology for Teaching and Learning

As faculty are carefully assessing their use of technology for purposes of teaching and learning, universities need to assess whether their technology support is adequate and responsive to the needs of those instructors. During the early phases of the digital revolution on campuses, this meant building an infrastructure, providing equipment and offering basic skills-oriented workshops to faculty and students. Over the years, however, we have learned that basic technology support has not always been enough to ensure that digital technologies are being used effectively as ways to enhance student learning. Some universities have heeded the challenge and are creatively building upon existing programs to develop a technology of support that is responsive to the professional lives of today's faculty. What follows are five examples that serve to represent ways that universities are developing creative solutions for supporting a learning environment that is increasingly being influenced by a digital revolution that show no signs of abating anytime soon.

Faculty Involvement

Faculty need to have a critical voice in university decisions about technology improvement and deployment on campus—especially when the technology relates to teaching and learning issues … Forward thinking universities find new and inclusive ways to tap into the collective voice so that student learning and new technologies can be effectively aligned.

Blended Workshops

Forward thinking universities go beyond skills-based technology workshops. They have found creative ways to blend pedagogical instruction with technology instruction … Also, universities have begun to offer blended workshops that have a distinct pedagogical focus yet blend in thinking about resources, including technology resources, which can support a strong pedagogical focus …

Threaded Workshops

Universities are using the threaded workshop model as a framework for teaching and learning workshops that include learning about new technologies. Each workshop in the series is "threaded" in such a way as to relate to one another and play off of one another. Thus, a series on integrated course design might have individual workshops on different topics like assessment, learning activities, motivation, and learning outcomes that are aligned in a way that gives participants a more comprehensive view of how to build a dynamic course. All discussions about technology in these threaded workshops are contextualized within the larger pedagogical discussion, and are focused on how the technology serves to support the pedagogy. Because instructors attend the series over a period of several weeks, they bring back to each workshop their applied knowledge and share it with one another as real world and relevant experiences …

Just-In-Time Resources

Universities are increasingly realizing that busy instructors do not need to be experts in all areas of digital technology in order to use technology effectively in the classroom. Universities support this notion by making technology learning easy, accessible, and just-in-time. Today's digital technology allows just-in-time resources to flourish on campus. For example, Internet available tutorials that are home grown or licensed (www.atomiclearning.com), make it easy for instructors to learn new software/hardware in bits and pieces and when needed. Why learn everything there is to know about PowerPoint or your computer operating system when you can learn only what you need by going to a two-minute video that is available

(continued on page 10)

The Technology-Literate Professoriate

(continued from page 9)

anywhere and anytime. In addition, just-in-time resources extend the learning environments of students. Why spend valuable class time teaching students how to use a certain technology application for a project or activity when just-in-time resources can be made available to students at their level and at a time outside of class time?

Open Source

Many universities are supporting an open source software philosophy (http://www.opensource.org/docs/definition_plain.php) as a way to increase flexibility for purchasing and supporting critical software needs across the university community. One of the advantages of Open Source software is that it is free and customizable. For universities and faculty, this means they can save costs in proprietary software purchases and the cost of developing software from scratch. In addition, the Open Source community represents a social-constructivist approach to learning and development. As community members share ideas with one another in open forums they create a valuable and free support structure for university members. One of the best features of Open Source software is that it can be customized to fit the specific mission of universities and individual (student) needs. Some of the more popular open source software programs include: Moodle (http://moodle.org/) and Bazaar (http://klaatu.pc.athabascau.ca/cgi-bin/b7/main.pl?rid=1), two LMS programs; MySQL (http://dev.mysql.com/), a data base program, and; Open Office (http://www.openoffice.org/index.html), a productivity suite that supports word processing, spreadsheet, and presentation applications. Many open source products can be found and downloaded at SourceForge (http://sourceforge.net/).

Conclusions

Universities are home to a rich diversity of student learners whose cultures have been tremendously impacted by the digital revolution of the last fifteen years. These students grew up communicating, creating knowledge, and sharing resources through the Internet and all its applications. As university students, they are poised to take advantage of the digital world for learning. But are we as teachers? We should not jump headfirst into this potential digital cauldron without taking stock of an important detail—as with all technologies and instructional practices, we must not only understand their potential to impact deeper learning in students, we must also understand their limitations as a means to achieve a deeper learning. It is not the lecture, cooperative learning or the problem-based method itself that enhances student learning any more than it is the Internet, podcast, or blog. It is far more important to know how to use instructional methods and technology to support learning outcomes that are integrally linked to the student learner as a critical thinker. Students may know how to navigate the Internet and use other forms of digital technology for purposes of their own learning, but do they know how to take full advantage of those technologies for learning at the university level? This is where progressive universities enter the equation and lead.

In today's educational climate of decreasing state support and public scrutiny of educational spending, universities can ill afford to squander important dollars on technology resources that have not been critically assessed in terms of supporting student learning. But, universities cannot stop there. Faculty and administrators must combine efforts to celebrate openly the important symbiosis between technology and learning. Nothing less will suffice or we will suffer from our own negligence.

References

Corbett, A.T., Koedinger, K.R., & Anderson, J.R. (1997). Intelligent tutoring systems. In M.G. Helander, T.K. Landauer, & P.V. Prabhu (Eds.), Handbook of human-computer interaction, (pp. 849-874). Amsterdam, The Netherlands: Elsevier Science B.V.

Cuban, L. (2001). Oversold and underused: Computers in the classroom. Cambridge, MA: Havard University Press.

Fink, D.L. (2003). Creating significant learning experiences: An integrated approach to designing collage courses. San Francisco: Jossey-Bass.

Dan Madigan is Interim Director for the Scholarship of Engagement and Professor of English at Bowling Green State University. *The full text of this paper can be found online at http://www.ksu.edu as* IDEA Paper *#43, February, 2006. The* IDEA Paper *series is published by The IDEA Center. Excerpt reprinted with permission.*

American Accounting Association
2006 Annual Meeting Hotel Information

The American Accounting Association's 2006 Annual Meeting will be held at the Marriott Wardman Park Hotel and Omni Shoreham Hotel in Washington, D.C., August 6–9.

Marriott Wardman Park Hotel
2660 Woodley Road, NW
Washington, D.C. 20008
Phone: 202-328-2000 • Fax: 202-234-0015

The special room rate for meeting attendees is U.S.$179.00 (single or double occupancy). To receive the special conference rate be sure to:

- *Make your reservations by June 26, 2006*
- *Identify yourself as attending the American Accounting Association Annual Meeting.*

Some Annual Meeting sessions and events will be held at the Omni Shoreham Hotel.

Omni Shoreham Hotel
2500 Calvert Street NW (at Connecticut Ave.)
Washington, D.C. 20008
Phone: 202-234-0700 • Fax: 202-265-7972

The special room rate for meeting attendees is U.S.$179.00 (single or double occupancy).

To receive the special conference rate be sure to:

- *Make your reservations by June 26, 2006*
- *Identify yourself as attending the American Accounting Association Annual Meeting.*

American Accounting Association
Travel Discounts

Uniglobe Forest Lake Travel has been selected as the official travel agency for AAA meetings. Uniglobe offers a full-service website that allows you to book your air travel, research destinations, select specials, and more. Booking online not only offers additional convenience, but the benefit of a lower transaction fee at only $20.00 per airline ticket. (All credit card information is secured by an SSL.) Check out Uniglobe's special airfares online at: http://ta3.uniglobetravel.com/viewhome.asp?sit=23&vty=ARTICLE&aid=1214&tid=0&sessionid=

Uniglobe Forest Lake Travel consultants will also work with you directly to plan your air travel. The booking transaction fee with a consultant is $35.00 per airline ticket. Consultants are available Monday through Friday 9:00 a.m. to 5:00 p.m., Saturday 9:00 a.m. to 12:00 noon, Eastern Time at 800-771-4488; Email: info@uniglobeforestlaketravel.com.

A Few Words from the Executive Director

Here at the headquarters offices we are in the midst of a busy Section meeting season and looking forward to the Region meeting season as spring approaches. With fifteen meetings held in the months of January through May – even more if you consider the successful doctoral/new scholars consortia that have become an important part of six of our Sections' meetings, there are many opportunities to renew acquaintances, and share scholarship and teaching ideas. On the heels of our busy winter and spring meeting schedule come preparations for the 2006 Annual Meeting in Washington D.C., August 6–9 (find more online at http://aaahq.org/AM2006/menu.htm). With the Diversity Section joining the ABO Section in holding a midyear meeting in the fall, AAA opportunities for gathering with colleagues with similar interests and concerns continue to grow with our Sections and Regions providing critically important connecting points for members.

Launch of New Online Journal Platform

This spring we will launch all AAA association-wide journals and Section journals on a new electronic platform. Members will have the opportunity to use the initial trial release as we conduct final testing on the platform and related processes. New tools supporting browsing and searching, and cross-reference linking within registered articles will greatly enhance capabilities for finding and sharing scholarship. The new platform will also enhance the availability and visibility of our journals; supporting more citation referencing, greater visibility via search engines, and highlighting of niche subject areas. We look forward to hearing from you as you have the opportunity to experience your journals through this new venue.

Tracey Sutherland

AAA REGION MEETINGS 2006

March 1, 2006-March 4, 2006
Southwest Region Meeting — Oklahoma City, OK
March 30, 2006-April 1, 2006
2006 Midwest Region Meeting — Chicago, IL
March 30, 2006-April 1, 2006
2006 AAA Southeast Region Meeting — Knoxville, TN
April 20, 2006-April 22, 2006
2006 AAA Mid-Atlantic Region Meeting — Pittsburgh, PA
April 20, 2006-April 22, 2006
2006 AAA Northeast Region Meeting — Portsmouth, NH
April 27, 2006-April 29, 2006
2006 Western Region Annual Meeting — Portland, OR
May 4, 2006-May 6, 2006
2006 Ohio Region Meeting — Cleveland, OH

Best regards and hopes for a renewing spring semester!

Tracey Sutherland
Executive Director

2006 AAA Nominations Committee Selects Nominees for Office

The Nominating Committee of the American Accounting Association is pleased to submit the following slate of nominees. Committee members are Pete Wilson, Boston College (chair); Bill Felix, The University of Arizona; Jane Mutchler, Georgia State University; Jean Bedard, Bentley College; Thomas Calderon, University of Akron; Tim Fogarty, Case Western Reserve University; and Terry Warfield, University of Wisconsin–Madison. The following nominees were selected:

President-Elect	*Gary Previts*	*Case Western Reserve University*
Vice President–Sections and Regions	*Mark Higgins*	*University of Rhode Island*
Vice President–Research	*Arnie Wright*	*Boston College*
Vice President–Education	*Phil Reckers*	*Arizona State University*
Vice President-Elect–Publications	*Dave Burgstahler*	*University of Washington*
Council Member-at-Large	*Tim Rupert*	*Northeastern University*
Council Member-at-Large	*Chris Hogan*	*Southern Methodist University*
International Council Member-at-Large	*Keith Houghton*	*Australian National University*

A future issue of Accounting Education News will contain biographies and photos of the nominees, including any nominated by petition.

The President-Elect serves on the Executive Committee for three years beginning at the Annual Meeting in August 2006. The Vice President–Sections and Regions, and Vice President–Research begin two-year terms in August 2006. The Vice President–Publications-Elect will participate in Executive Committee meetings starting in August 2006 and become a voting member of the Executive Committee in August 2007. Council Members-at-Large serve two-year terms beginning in August 2006.

Consistent with AAA bylaws, additional candidates for any of these positions may be nominated by petition signed by at least 100 members, submitted to Executive Director at the AAA headquarters, 5717 Bessie Drive, Sarasota, FL 34233-2399, to be received by April 1, 2006. Those so nominated must have agreed to serve if elected. The election process will take place via web, email, fax, and mail. Newly elected officers take office at the 2006 Annual Meeting in Washington, D.C.

AMERICAN ACCOUNTING ASSOCIATION

5717 Bessie Drive
Sarasota, Florida 34233-2399
Phone: (941) 921-7747 • Fax: (941) 923-4093
Email: Office@AAAhq.org
http://AAAhq.org

Printed in the USA

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

Log onto http://AAAhq.org for more detailed information