



American  
Accounting  
Association

Thought Leaders in  
Accounting

Teaching, Learning and Curriculum Section

# The Accounting Educator

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## MESSAGE FROM THE PRESIDENT

Dear TLC Section Members

October 2019



We kicked off the 2019 Annual Meeting in San Francisco, CA with the TLC breakfast on Monday morning, August 12, to celebrate the TLC award winners and share some best practices. The winners of the Outstanding Instructional Contribution in Accounting Award sponsored by the Deloitte Foundation are A. Faye Borthick and Gary P. Schneider. The winner of the Outstanding Research in Accounting Education Award sponsored by the EY Foundation is David Stout. Gail King was the recipient of the TLC Hall of Honor Award sponsored by the KPMG Foundation. Congratulations to all of the winners and a warm thank you to our award sponsors! We could not be more pleased that two of the three of the J. Michael Cook Prize winners are TLC members – congratulations to William E. McCarthy and Margarita Maria Lenk. More information about the awards are included in the newsletter on pages 9-11.

I am grateful to Cindy Bolt-Lee, who has completed her two-year term as Treasurer, and to Carol Yacht for her NINE years of service as our newsletter editor. We all appreciate your service and dedication to TLC! A big thank you to Cathy Scott, our new Treasurer and Claire Latham, who has taken over the newsletter, I look forward to working with you both in these new roles.

The fourth annual TLC Colloquium will occur in Dallas Texas on November 8 and 9, 2019. Cathy Scott, Gail King, Kimberly Church, Karen Osterheld, and Marcus Ahrens have arranged amazing sessions for both research and teaching tracks. A huge thank you to the KPMG Foundation for sponsorship of this event again this year. For more information, refer to pages 3-6.

I am looking forward to one more year of working with an outstanding executive team including Natalie Churyk (Northern Illinois University), Past President; Bette Kozlowski (KPMG), VP Practice; Karen Osterheld (Bentley University), VP Academic; Cathy Scott (University of North Texas Dallas), Treasurer; Claire Kamm Latham (Washington State University-Vancouver), Secretary; and Bambi Hora (University of Central Oklahoma), Council Representative.

Thanks to all of our members for your support of the TLC Section and our best to you as you complete the Fall semester.

Cassy Budd, CPA  
Nemrow Excellence in Teaching Professor  
AAA TLC Section President, 2018-2020  
Brigham Young University, School of Accountancy  
[cassybudd@byu.edu](mailto:cassybudd@byu.edu)

***The Accounting Educator***  
**Call for Short Papers for Next Issue**

For publication in *The Accounting Educator*, email short articles, cartoons, letters to the editor, call for papers, announcements, or other items of interest to [clatham@wsu.edu](mailto:clatham@wsu.edu).

*The Accounting Educator* accepts submissions on any issue regarding accounting education or curriculum. Your manuscript should be two to three pages, single spaced. Submit in Word format electronically by February 1, 2020.

Claire Kamm Latham, PhD, CPA, CFE  
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# 2019 Teaching, Learning and Curriculum Section Midyear Colloquium

November 8 and 9, 2019

Grand Hyatt Tampa Bay, Tampa, Florida

## Preliminary Program

Friday, November 8, 2019

1:30 pm–2:30 pm

### Plenary Session

#### Industry Panel to Inform Accounting Curriculum for the Next Decade

*Description:* Practitioners will discuss anticipated skills necessary for success in the accounting profession over the next decade. Panelists represent a wide array of career paths available to accounting graduates.

*Panelists:*

**Large Public Accounting** – French Taylor, Tax Partner – KPMG

**Local/Regional Public Accounting [tax/audit]** - Gregory, Sharer & Stuart, CPAs

**Large Corporation [financial/managerial]** – DISNEY Joni Wilson Ferguson, Senior Manager Sales Analytics and Insights [accounting grad from University of Tampa]

**Small Business [financial/managerial]** – Dr Maureen Butler, Owner - Vistra Communications [Tampa award winning small business several years in a row, owner is an accountant]

**Large Technology Consulting Firm [systems]** – Martin Nash, Protiviti - Tampa

2:30 pm–2:50 pm

### Break

2:45 pm–4:15 pm

### Concurrent Sessions

#### Research Track

#### An Article Reviewing Exercise to Inform Your Own Manuscript Development...A Hands-on Activity

*Description:* Become a better author through this hands-on session. Attendees will participate in reviewer best practices to inform their own manuscript development. Enhance your understanding of the review process and what reviewers look for when considering articles for journal publication.

*Presenters:*

**Betsy Haywood-Sullivan**, Rider University.

**Chelley Vician**, University of St. Thomas Opus College of Business

### Teaching Track

#### Ed Talks: Classroom techniques to Prepare Student for the Workplace

*Presenters:*

**Tracie Miller Nobles**, Austin Community College: Data Analytics for Introductory Accounting

**Anne Dzurainin**, Northern Illinois University: Data Analytics for Advanced Courses

**Margarita Lenk**, Colorado State University: Group Work Karen Braun, Case Western University: Excel

**Monte Swain**, Brigham Young University, Critical Thinking

5:30 pm–7:00 pm

**Reception with the Scholarship and Art of Research and Teaching Forum**

**Saturday, November 9, 2019**

8:00 am–9:00 am

**Breakfast**

9:00 am–10:40 am

**Concurrent Sessions**

### Research Track

#### The How-to List... Types of Education Research by Award Winning Authors

*Description:* Panelists will introduce participants to the primary categories of accounting education research. Award-winning authors will discuss tactics for publishing Basic Research, Education Strategies, Teaching Cases, and Commentaries.

*Presenters:*

**Ann C. Dzurainin**, Northern Illinois University.

**Karen W. Braun**, Case Western Reserve University.

**Pamela J. Schmidt**, Washburn School of Business.

### Teaching Track

#### The Changing Landscape of Accounting Education: Level Up Your Teaching Effectiveness with Technology

*Description:* Disruptive innovation is rapidly changing not only the landscape of the accounting profession but also the way we prepare students for their future careers. No longer does the status quo involve just keeping up with this digital transformation. Today's educators need to get ahead of the curve. This requires a

shift in mindset, actionable implementation plans and a passion to level up your teaching effectiveness. This session will provide participants information about the future of Accounting Education and highlight opportunities to successfully maneuver and embrace disruptive innovation. Learn more about how you can level up your teaching effectiveness with technology and reshape your classroom to prepare students for the future.

*Presenters:*

**Markus Ahrens**, St. Louis Community College – Meramec

**Cathy Scott**, University of North Texas at Dallas

10:40 am-11:00 a.m.

**Break**

11:00 am–12:15 pm

**Concurrent Session**

### **Research Track**

#### **Tackling Reviewer Comments...How to Manage Your Revise and Resubmit**

*Description:* This session will help authors construct an actionable strategy to organize and manage reviewer comments. While often the most painful part of publication, the review process—if managed correctly—can yield substantial learning gains for each of us as scholars. Bring one of your own reviews for you to work through during this “hands-on” session.

*Presenters:*

**Zach Webb**, The University of Mississippi.

**Angela Wheeler Spencer**, Oklahoma State University.

### **Teaching Track**

#### **Blockchain: Bridging the Profession-Education Gap with Instructional Scaffolding**

*Description:* Gartner lists Blockchain as one of the Top 10 technology trends for 2019. This transformational technology, associated with cryptocurrency, will drive disruption and result in new business models with the potential to lower costs, reduce transaction settlement time and improve cash flow (Panetta, 2018). The presenters will use scaffolding learning theory to engage students through in-class discussion, current events, short instructional videos, collaborative research tasks and a hands-on activity to introduce Blockchain concepts in introductory accounting courses. This learning strategy challenges students beyond a textbook, while improving research and critical thinking skills for an in-demand disruptive technology under AACSB Standard A5 (2018).

*Presenters:*

**Ethan Kinory**, Rutgers University |Camden.

**Sean Stein Smith**, Lehman College (CUNY).

12:15 pm–1:30 pm

**Lunch**

1:30 pm–3:10 pm

**Concurrent Session**

### **Research Track**

*Description:* Accounting Education Research Dialogue Session Participation in this session will include presentation of your paper followed by an assigned editor commentary.

*Editors:*

Natalie Churyk [nchuryk@niu.edu](mailto:nchuryk@niu.edu)

Chelley Vician [cvician@stthomas.edu](mailto:cvician@stthomas.edu)

Betsy Haywood-Sullivan [msullivan@rider.edu](mailto:msullivan@rider.edu)

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Elizabeth D Almer [ealmer@pdx.edu](mailto:ealmer@pdx.edu)

Kimberly Church [churchk@umsystem.edu](mailto:churchk@umsystem.edu)

### **Teaching Track**

Teaching Roundtables

3:30 pm–5:00 pm

**Closing Session**

### ***THE GEN Z WORLDVIEW***

*Description:* Digital natives. Pragmatic planners. Competitive entrepreneurs. While most are still talking about millennials, Gen Z (aged 12-24 in 2019) have filled college campuses across the nation. Their shared values reflect today's socially complex and connected world. Gen Z may even appear to share similarities with previous generations but the events that shaped their values are where the difference can be found. A global marketing agency provided research and insights into Gen Z's worldview, their values, implications, and considerations for today's accounting educators and prospective employers.

*Presenters:*

**Kimberly Swanson Church**, University of Missouri Kansas City.

**Jeff Wright**, Rockhurst University.

## **The 2019 American Accounting Association J. Michael and Mary Anne Cook/Deloitte Foundation Prize**

The AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Cook Prize is the foremost recognition of an individual who consistently demonstrates the attributes of a superior teacher in the discipline of accounting. The Cook Prize serves to recognize, inspire and motivate members to achieve the status of a superior teacher. Each year up to three awards of \$25,000 each can be made in the categories of graduate, undergraduate and two-year accounting degree programs.



### **2019 Award Winners**



Presenter Mary Stone with award recipients William E. McCarthy, Margarita Maria Lenk, and Jill Mitchell, and Kathy Shoztic (Deloitte Foundation)



## **Two-Year College: Jill Mitchell, Northern Virginia Community College**

“My teaching philosophy is based on three core values—opportunity, professionalism, and honor. Using these values as guiding principles, I work tirelessly to be a compassionate and energetic role model for my students to excite them about careers in accounting, and to serve as a mentor to whom they can always return for advice no matter where they are in their professional journeys.

As a community college professor, I am a catalyst for transformative learning experiences for my diverse students, as I strive to teach beyond the outcomes. I hope to play a small part in my students’ educational and personal development by creatively providing them with opportunities to become independent learners, and successful and honorable professionals.”

## **Undergraduate: Margarita Maria Lenk, Colorado State University**

“My goal is to equip my students with the professional accounting knowledge, technical currency, critical thinking habits, multiple stakeholder perspectives, and respectful, inclusive communication and teamwork skills so that they have the confidence, enjoyment, and satisfaction in their successful career journey to add value in an ever changing and challenging financial world.

My instructional brand is to mentor students in how to invest in their own life-long habits of developing into the whole person of their aspirations. My courses integrate accounting and business world knowledge with the economic, philosophical, and ethical reasons why accounting professionals provide important value to society, organizations, capital markets, and communities.”

## **Graduate: William E. McCarthy, Michigan State University**

“I am an accounting systems professor, determined to combine the conceptual ideas of accounting from the business school with hard core technology ideas from the computer science disciplines of database theory, artificial intelligence, and object-oriented programming. My teaching philosophy is anchored on three basic points of emphasis:

1. Demand high performance from students.
2. Be enthusiastic and energetic almost beyond normal capabilities about the future of accounting information systems. I want all of my students to be champions for technological change in their firms, companies, and individual entrepreneurial endeavors.
3. Convince students that I am maximally interested in supporting their learning activities with empathy, extra time, and directed TA assistance, so they do not waiver in their dedicated efforts.”





## 2019 TLC Award Winners

A highlight of the TLC breakfast each year at the AAA annual meeting is seeing our colleagues recognized for their outstanding work in the prior year. The following awardees were recognized at the TLC breakfast in San Francisco, California on August 12, 2019. Congratulations!

- ***Outstanding Research in Accounting Education*** to recognize excellence in accounting education research (published in 2018). Sponsored by the EY Foundation.
  - David E. Stout (2018) Further Things I Have Learned ... Selected Reflections about Publishing in Accounting Education. *Issues in Accounting Education*: August 2018, Vol. 33, No. 3, pp. 67-84.  
<https://aaajournals.org/doi/10.2308/iace-52048>



Sylvia Ulrich (EY Foundation Sponsor) with Kevin Stout accepting for award recipient David Stout

- ***Outstanding Instructional Contribution*** to recognize excellence in the development of original instructional materials (published in 2018). Sponsored by Deloitte.
- A. Faye Borthick and Gary P. Schneider (2018) Minimizing Cognitive Load in Representing Processes in a Business Process Diagram: Capturing the Process and Making Inferences About It. *Issues in Accounting Education*: February 2018, Vol. 33, No. 1, pp. 75-88.  
<https://aaapubs.org/doi/abs/10.2308/iace-51901?journalCode=iace>



Kathleen Shoztic (Deloitte Sponsor) with award recipients Faye Borthick and Gary Schneider



- **Hall of Honor Inductee** to recognize a TLC member who has provided outstanding service to the section for an extended period of time. Sponsored by the KPMG Foundation.

➤ Gail Hoover King, Washburn University



Bette Kozlowski (KPMG Foundation Sponsor) with inductee Gail Hoover King

- **Service Recognition** to Cindy Bolt-Lee for her two years as TLC Treasurer and Carol Yacht for her nine years as TLC Newsletter Editor.



Cindy Bolt-Lee and Carol Yacht with Cassy Budd, TLC President



*Whose work is inspiring you?*

*TLC Awards Committee Solicits Nominations*

A highlight of the TLC breakfast each year at the AAA annual meeting is seeing our colleagues recognized for their outstanding work in the prior year. Start searching now for nominations for the following awards at the 2020 AAA Annual Meeting.

- ***Outstanding Research in Accounting Education*** to recognize excellence in accounting education research (published in 2019).
- ***Outstanding Instructional Contribution*** to recognize excellence in the development of original instructional materials (published in 2019).
- ***Hall of Honor Inductee*** to recognize a TLC member who has provided outstanding service to the section for an extended period of time.

The nomination for the two publication awards should include the full bibliographic citation and a brief note to indicate the reason for nomination. Nominations may be made by both TLC members and non-members. However, at least one of the nominated authors must be a TLC member. Self-nominations are accepted and encouraged.

Nominations for the Hall of Honor should be made by TLC members. Nominees should have been a member of the TLC section for at least eight years, served as chair of one TLC committee, and served as an officer or director.

**Nominations will be accepted through April 1, 2020.**

Send your nominations or questions to Sara Kern Chair, TLC Awards Committee at [kern@gonzaga.edu](mailto:kern@gonzaga.edu)

## Council Minutes Sunday, August 11, 2019

Council Chair David Stott welcomed everyone to the August 2019 Council Meeting in San Francisco, California. Outgoing Council members were recognized for their service, and incoming Council members and Segment Leadership were welcomed.

A motion was made, seconded and carried to approve the March and April 2019 Council Meeting minutes.

Executive Director Tracey Sutherland focused on highlights from the past year, as well as items for the upcoming year:

- Membership: Membership is stable in terms of overall numbers; our overall number of journal pages continues to grow; section meeting attendance has grown over time and continues to be strong; and we continue to have a positive budget variance.
- Meetings: Research relevance was featured at the Annual Meeting with Sudipta Basu's "Ijiri Lecture Series" session on Monday, as well as at Presidential Scholar Erik Brynjolfsson's follow-up panel on Tuesday. For the Fall, the NE Region is piloting a new format with the "Impact the Future" Conference. This meeting will feature two plenary sessions with tracks devoted to research relevance. The remaining Fall meetings will also feature sessions on this topic.
- Publications: The journal platform migration is underway. The new platform is used by several other journals, so members should be familiar with the system. The AAA will also be releasing a new monograph this Fall. Tracey stated that topics for future monographs can be submitted to Vice President-Research & Publications Mark DeFond.

Mark DeFond discussed the Research Relevance Task Force Report and the Recommendations that resulted. The task force was formed in 2017 to see if the AAA could take any action to make research more relevant, as well as examining what journals and schools could do. Mark discussed the various recommendations that the Task Force proposed. The full report with recommendations from the Task Force can be found on the AAA [website](#).

2018-2019 Council Chair David Stott reviewed the milestone events over the past year that occurred at Council Meetings: In November, Council populated the slate for the Board of Directors position of Director-Focusing on Academic/Practitioner Interaction; Nancy Nichols was elected the 2019-2020 Council Chair-Elect; Membership dues for the 2019-2020 member year were approved in March; the New Activity Approval process was put in place for members to submit new ideas; and after input from Council, the Membership Advisory Committee finalized and distributed the 2019 Membership Survey.

Membership Advisory Committee Chair Nancy Nichols and Board Director-Focusing on Membership Tracie Miller-Nobles reported on the preliminary results of the Membership Survey that the Membership Advisory Committee prepared and sent to all AAA members. A total of 997

respondents completed the survey. The committee is working on analyzing the raw data and will make the information available to Segment Leaders for analysis as well. Some highlights of the survey are as follows: the average years of membership is 14 years; the average number of years in academia is 17 years; and on average, members belong to 2 Sections. The Committee will continue to analyze the open-ended responses and review the survey data after the Annual Meeting. A detailed report on the results will be presented in November at the Board and Council Meetings.

Incoming 2019-2020 Council Chair Cindy Durtschi reviewed the year to come in Council, including the Council Committee on Awards Committee (CCAC) nominations and election, the Council Ballot Committee duties, Council Chair-Elect call for nominations/election, and the AAA Nominations Committee election. She stressed the importance of keeping the lines of communication open between Council and the Segments and also stressed the importance of the Segment Leaders including the Council Representatives at Executive Committee meetings.

David Stott reviewed the nominees for Chair for the 2019-20 Council Ballot Committee and explained the electronic voting process. Following the August meeting, voting took place electronically. Brigitte Muehlmann was elected as the 2019-2020 Council Ballot Committee Chair.

The gavel was officially passed from David Stott to Cindy Durtschi for the role of Council Chair for 2019-2020.

Best Regards,  
David Stott  
2018-2019 Council Chair



## Call for Papers

### *Advances in Accounting Education:* Teaching and Curriculum Innovations

Submissions are invited for forthcoming volumes of *Advances in Accounting Education* (AIAE). AIAE publishes a wide variety of articles dealing with accounting education at the college and university level. AIAE encourages readable, relevant, and reliable articles in all areas of accounting education including auditing, financial and managerial accounting, forensic accounting, governmental accounting, taxation, accounting systems, etc. Articles from outside the U.S. are encouraged. Papers can focus on:

- Implications of disruptive innovation for teaching, learning and the accounting curriculum
- Critical reviews of the domain of accounting with implications for curriculum innovation.
- Innovation in teaching and learning, with evidence to demonstrate effectiveness.
- Research studies with implications for improving accounting education.
- Assessment of learning and continuous improvement.
- Pedagogical implications of regulation.
- Administrative and leadership issues related to innovation and effective teaching and learning.
- Global challenges, constraints and opportunities for accounting education.
- Conceptual models, methodology discussions, and position papers on particular issues.
- Historical discussions and literature reviews with implications for pedagogical efforts.

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

### **SUBMISSION PROCESS**

Send two files by email: one with a manuscript copy but without a cover page, and the other solely a cover page with author information. Cover pages should list all authors' names and addresses (with telephone numbers, fax numbers, and e-mail addresses). The authors' names and addresses should not appear on the abstract. To assure anonymous review, authors should not identify themselves directly or indirectly. Also, attach a copy of any research instruments. Two reviewers assess each manuscript submitted and reviews are completed in a timely manner, usually 60-90 days.

Send manuscripts to Thomas Calderon, editor, at [aiae@uakron.edu](mailto:aiae@uakron.edu).

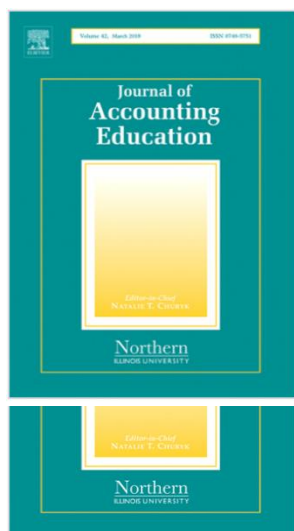
### **WRITING GUIDELINES**

1. Write your manuscript using active voice. Therefore, you can use the pronouns "we" and "I". Also, please avoid using a series of prepositional phrases. We strongly encourage you to use a grammar and spell checker on manuscripts before you submit to AIAE. Parsimony is a highly desirable trait for manuscripts we publish. Be concise in making your points and arguments.



2. Each paper should include a cover sheet with the names, addresses, telephone number, and email address for all authors. The title page also should include an abbreviated title that you should use as a running head (see item 7 below). The running head should be no more than 70 characters, which include all letters, numbers, punctuation and spaces between words.
3. The second page should consist of an abstract of approximately 150 - 200 words.
4. You should begin the first page of the manuscript with the manuscript's title. DO NOT use the term "Introduction" or any other term at the beginning of the manuscript. Simply begin your discussion.
5. Use uniform margins of 1.5 inches at the top, bottom, right and left of every page. Do not justify lines; leave the right margins uneven. Do not hyphenate words at the end of a line; let a line run short or long rather than break a word. Type no more than 25 lines of text per page.
6. Double-space all lines of text, including titles, headings and quotations.
7. Place each figure, table and chart on a separate page at the end of the manuscript. Include a marker in the body of the paper to show approximately, where in the final manuscript each figure, table or chart will appear.
8. After you have arranged the manuscript pages in correct order, number them consecutively, beginning with the title page. Number all pages. Place the number in the upper right-hand corner using Arabic numerals. Identify each manuscript page by typing an abbreviated title (header) above the page number.
9. Format all citations within your text with the author(s) name and the year of publication. An appropriate citation is Catanach (2004) or Catanach and Feldmann (2005), or Catanach et al. (2006) when there are three or more authors. You do not need to cite six or seven references at once, particularly when most recent references cite earlier works. Please try to limit yourself to two or three citations at a time, preferably the most recent ones.
10. You should place page numbers for quotations along with the date of the material being cited. For example: According to Beaver (1987, 4), "Our knowledge of education research ...and its potential limitations for accounting ... ."

List at the end of the paper the full bibliographic information (e.g., author, year, title, journal, volume, issue and page numbers) for all references cited in the body of the paper. List references in alphabetical order



*Journal of Accounting Education*  
**Extended deadline - Call for Papers on**  
**Teaching about Gender Issues and Work-Life**  
**Balance in Accounting Education**  
**(Special Issue)**

The *Journal of Accounting Education* invites submissions for a special issue devoted to gender issues and work-life balance (GIWB) as they relate to accounting education, in particular obtaining an understanding of how gender and/or work-life balance affect accounting education including descriptions of approaches that faculty can use to help students become aware of gender and/or work-life balance issues at school and in accounting practice. For

example, research has shown that work-life balance is related to ethical performance; consequently, informing students via reading assignments, short cases, role-playing, team projects, etc. regarding the importance of work-life balance can benefit them while in school and later in their careers, thereby helping them attain and maintain the highest levels of ethical performance. Regarding gender, research has shown that the role of women in accounting has greatly increased over the past several decades, and that by having both male and female input has a positive impact on accounting practice, audit teams, corporate boards, etc. Consequently, informing students regarding the role of gender can help them in their future careers appreciate the contributions of both genders to the accounting profession and business practice.

Submissions for this special issue should be original work that deals in some manner with topics relevant to gender issues and/or work-life balance as they relate to accounting education (e.g., how gender issues and/or work-life balance should be taught in the classroom, course design, educational cases, teaching resources and to what extent post-graduate practical training might be needed). The editors for this special issue solicit high-quality manuscripts of various types and research paradigms (e.g., field or experimental investigations, archival, analytical or survey research). All relevant submissions will be considered.

Submissions should be made electronically through <https://www.evise.com/profile/api/navigate/ACCEDU> starting **1 October 2018**. When submitting select the issue type as 'Special issue' and then the article type as '**Special Issue on GIWB in Accounting**.' The deadline for submissions is **31 December 2019**. Acceptances will be on a rolling basis with an anticipated special virtual issue publication in **March 2020**. Revisions received after that publication deadline will be scheduled for the next issue. Early submissions are welcome, and potential contributors are encouraged to contact the guest editors to discuss ideas and topics. Authors should submit the following items within the EVISE system:

(1) statement that the submitted work is original, that it has not been published elsewhere, and that the paper is not currently under review by any other journal; (2) cover page, containing title of the manuscript and complete contact information for each author; and (3) manuscript copy itself, without any author identification.

For further information, please contact either of the following guest editors:

Dr. Marsha Huber  
Larricia School of Accounting and Finance  
Williamson College of Business  
Youngstown State University  
Phone: 614-406-1159  
Email: mmhuber@ysu.edu

Dr. Lawrence Murphy Smith  
Department of Accounting, Finance &  
Business Law  
Texas A&M University-Corpus Christi  
Email: Lawrence.smith@tamucc.edu



*Journal of Accounting Education*  
**Call for Papers on Developing Accounting Students’  
Soft Skills versus Technical Competency  
(Special Issue)**

Position statements on accounting education have generally called for an increased emphasis on developing students’ so-called soft skills with the expectation that accounting graduates will be more well-rounded and productive professionals. Many accounting educators have responded to these position statements with efforts to develop, for example, students’ communication skills, ability to think critically, and ethical awareness. Largely missing from the accounting education literature has been a discussion of whether **undergraduate** accounting student’ soft skills can effectively be developed and whether accounting faculty members are trained or equipped to assume this responsibility. Given the constrained number of accounting credit and contact hours in accounting education programs, efforts to develop soft skills have often been made at the expense of covering important technical material that continues to increase in amount and complexity.

The *Journal of Accounting Education* (JAED) invites papers on any aspect of the soft skill/technical knowledge discussion for a special issue. In addition to the call, the guest editors will be inviting some authors to submit manuscripts. Submissions should be made electronically through <https://www.evise.com/profile/api/navigate/ACCEDU> starting **1 May 2019**. When submitting, select the issue type as **VI: Soft Skills** in the drop-down menu. The deadline for submissions is **30 April 2020**. Acceptances will be on a rolling basis with an anticipated final special virtual issue final publication in early 2021.

Possible topics include whether soft skills identified by accounting position statements can be developed at the undergraduate level, if accounting faculty are qualified to help students develop soft skills and where faculty acquired this capability, and whether the increasing use of adjuncts and part time faculty complicates developing accounting students’ soft skills. Papers can also address the question of what should be the primary learning objectives of accounting education programs and the relative importance of soft skills versus technical subjects given expected career paths for program graduates. This list of possible topics is not exhaustive, and papers relevant to the soft skills versus technical competency debate will be considered.

Submitted papers **must be supported by relevant literature** and not be opinion based without support for the author’s arguments. The same requirements for publication in the JAED main section will apply to the papers submitted for this special issue.

Early submissions are welcome, and potential contributors are encouraged to contact the guest editors to discuss ideas and topics. Authors should submit the following items within the EVISE system: (1) statement that the submitted work is original, that it has not been published elsewhere, and that the paper is not currently under review by any other journal; (2) cover page, containing title of the manuscript and complete contact information for each author; and (3) manuscript copy itself, without any author identification. For further information, please contact either of the following guest editors:

Kent St. Pierre  
[estpierr@sju.edu](mailto:estpierr@sju.edu)

James Rebele  
[Rebele@rmu.edu](mailto:Rebele@rmu.edu)

*Journal of Accounting Education: General Information*

The *Journal of Accounting Education* (JAEd) is a refereed journal published quarterly by Elsevier (<http://www.journals.elsevier.com/journal-of-accounting-education>). The JAEd is dedicated to promoting and publishing research on accounting education issues and to improving the quality of accounting education worldwide. The Journal provides a vehicle for making results of empirical studies available to educators and for exchanging ideas and instructional resources that help improve accounting education. The JAEd publishes manuscripts on all topics that are relevant to accounting education, including uses of technology, learning styles, assessment, curriculum, and faculty-related issues. The Journal includes four sections: a Main Articles Section, a Teaching and Educational Notes Section, a Case Section, and a Best Practices Section. Manuscripts published in the Main Articles Section generally present results of empirical studies, although non-empirical papers are sometimes published in this section. Short papers on topics of interest to JAEd readers are published in the Teaching and Educational Notes Section. The Teaching and Educational Notes Section also includes instructional resources that are not properly categorized as cases, which are published in a separate Case Section. Instructional resources published in the JAEd should meet relevant educational objectives and be available for general use. The Best Practices Section is meant to highlight innovative and effective institutional and individual accounting educator practices in areas such as student recruitment, student advising, student engagement, and alumni relations.

Natalie T. Churyk, PhD CPA  
Editor-in-Chief  
Journal of Accounting Education  
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## 2018-2019 TLC Committee Reports

### Awards

#### **Tracy Manly University of Tulsa**

Markus Ahrens St. Louis, Community College - Meramec  
Susan Curtis, University of Illinois-Champaign  
Mark Holtzblatt, Cleveland State University  
Bambi Hora, University of Central Oklahoma  
Sara Kern, Gonzaga University  
Carol Yacht, McGraw Hill Higher Education

The TLC Awards Committee selected recipients for all TLC awards for 2019.

### Faculty Development – Teaching

#### **Marsha Huber, Youngstown State University**

Lisa Brown, Indiana Institute of Technology  
P. Jeffrey, Christakos Monmouth University  
Cheryl S. Crespi, Central CT State University  
Doug Letsch, Upper Iowa University  
Karl Menk, Duquesne University  
Kalpana Pai, Saint Mary's College of California  
Barbara Thomas, Triton College

The faculty development committee has continued to work to bring design thinking to accounting education. We presented the two prior years and we have discussed writing an article about our work with design thinking.

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### Faculty Development – Teaching – No report

#### **Patricia Johnson The State University of New York at Fredonia**

Elizabeth Grace, Delano Curry College  
Scott Dell Marian, University of Fond du Lac  
Vicki Jobst, Benedictine University  
Mitchell Franklin, Le Moyne College  
Gregory Prescott, University of South Alabama  
Jason Stanfield, Ball State University

### Faculty Development – Research

#### **Cathleen Burns, University of Colorado**

Stephen Coetzee, University of Pretoria  
Mary Fischer, University of Texas at Tyler  
Claire Kamm Latham, Washington State University Vancouver  
Linda Matuszewski, Northern Illinois University  
Judith Sage, University of Texas - Rio Grande Valley

1. We have had 12 Zoom meetings this past year (meet on a monthly basis).

2. Judith Sage will be leading our third panel in three years at the AAA Annual Meeting. The title of this year's panel is "Techniques for Teaching and Grading Communication of Critical Thinking." The panel will be videotaped.
3. We have submitted a paper to *Issues in Accounting Education* that is under review.
4. We have submitted the same paper in 3 above to the TLC Mid-Year Meeting in Tampa, Florida.

### Faculty Development – Research

**Nicholas McGuigan, Monash Business School**

Nishat Abbasi, Menlo College

Amelia Annette, Baldwin University of South Alabama

Joe Krupka, Savannah State University

Helen Pruitt

Srinivasan Ragothaman, The University of South Dakota

Fang Zhao, Merrimack College

We conducted a thought-leadership panel discussion on the future of accounting education at the annual meeting, have **made progress on** the special issue of *Issues in Accounting Education* **on this topic [what's the topic?]**. Have been working on a proposal for a future of accounting project and have **just** finalized a call for papers for a special issue of *Issues in Accounting Education* on Diversity and Inclusion in Accounting Education.

### International Outreach - No Report

**Greg Stoner University of Glasgow**

**Norbert Tschakert, Salem State University**

Cindy Bolt-Lee, The Citadel

David Bond, UTS Business School

Nicholas McGuigan, Monash Business School

Ilene Leopold Persoff, LIU Post

Anna Vysotskaya, Southern Federal University, Russia

### Membership Committee

**Co-Chair Rose, Layton University of Southern California**

**Co-Chair Patricia Johnson, The State University of New York at Fredonia**

Total of paid members of the TLC section for 2018-19 is 855.

### Nominations

Chair Gail Hoover King and the 2018-2019 Nomination Committee comprised of Natalie Churyk, Kimberly Church, Darla Honn, Dan Jones and Scott Showalter, report that the following individuals have been elected for 2019-2021:

Cathy Scott – University of North Texas at Dallas – Treasurer

*Newly elected members of the 2019-2020 Nominations Committee are:*

Rebekah Heath, Kansas State University

Nadia Schwartz, Augustana College

Dan Jones, Assumption College

Wendy Tietz, Kent State University

### **TLC Regional Coordinating Committee**

Yvette Lazdowski, DBA, CPA, CFE, CMA, CFM

Chair, TLC Regional Coordinator Committee

As in previous years, we continue to get ample TLC paper submissions in the regions. Please continue your robust submission of papers into the regional and national meetings—also urge your colleagues to submit as well. Let's keep those cases and research papers rolling in!

Our committee assists regional coordinators in their role in assigning paper reviewers and fielding TLC panel proposals. The regional coordinators are instrumental in helping to select the TLC Best Paper in all the regions. Based on the TLC paper reviews at the regional level, each regional coordinator submits their top two or three papers on which all regional coordinators submit their vote through a blind review process. The AAA prepares a check and plaque for each TLC Best Paper regional winner, and that region's coordinator informs their paper chair of the winning paper and author(s). Our TLC Best Paper award is a great way to promote our section and recognize the expertise and talent of our section members.

Consider volunteering your time as a regional coordinator—please let us know if you're interested in supporting our effort in recognizing top research and teaching cases at the local level. A big thank you to our regional and national paper reviewers, and to the regional coordinators who help select the best TLC papers!

### **Webmaster**

Working with AAA in standardization project for all Sections and Regions. Ongoing update in progress.



## KEY PEOPLE

### Teaching, Learning, and Curriculum Section Officers, Nominations Chair, Editor & Webmaster

#### President

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Please go to the [TLC website](#) for additional committee chairs and members.



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

Teaching, learning, and curriculum issues are important to everyone in the AAA! We all have a vested interest in enhancing the quality of education of accounting students. This section provides a forum that cuts across disciplines, specialty areas, and geographic boundaries. The Teaching, Learning, & Curriculum Section provides opportunities for members to share their experiences, bringing together large and small schools, educators and practitioners, and members worldwide.

Go online to <http://aaahq.org> to join today or use the form below to apply for TLC membership (you must also be a member of the AAA). Mail your application to AAA, 9009 Town Center Parkway, Lakewood Ranch, FL 34202.

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

***Membership Application for the Teaching, Learning & Curriculum Section***

**AAA ID#** \_\_\_\_\_

**Name** \_\_\_\_\_

**Address** \_\_\_\_\_  
\_\_\_\_\_

**Affiliation** \_\_\_\_\_

**Telephone: Office** \_\_\_\_\_ **Home** \_\_\_\_\_ **Fax** \_\_\_\_\_

**Dues Enclosed: \$20**

**Payment method:** \_\_\_\_\_ **Check enclosed (make payable to AAA)** \_\_\_\_\_ **Credit card**

**Billing Address** \_\_\_\_\_

**Account Number** \_\_\_\_\_ **Expiration date** \_\_\_\_\_

**Signature** \_\_\_\_\_