



## MESSAGE FROM THE PRESIDENT

Dear TLC Section Members

February 2017



The New Year is upon us! I am excited to report several updates.

We have a new webmaster – Rick Lillie. He is also in charge of our new blog. Thank you, Rick! The section website has not been turned over to Rick as of yet; the AAA is diligently working with volunteers to make this a smooth transition.

A call seeking nominations for Treasurer and Secretary has been sent out and appears on the website. Be sure to nominate yourself or someone else for these positions.

The next TLC Webinar, “How to use The Ethical Compass – A Toolkit for Integrity in Business in your Classroom” is scheduled for Friday, February 24, 2017 at 2:00PM EST. TLC Webinars are offered free to all.

The second TLC Midyear Colloquium will take place on November 17 and 18, 2017 in Florida. Exact city is TBD. There will be two tracks: teaching and research. A few of the research track sessions will include an editor panel, one-on-one meetings with editors/associated editors with special topic roundtables during rotation, managing the research process, and paper presentations where authors and reviewers will present. Keep a look out for the call for papers and reviewers. The number of participants will be limited. Look for updates throughout the spring and summer.

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I'm excited to report that the newly formed committees have been working diligently on multiple topics. Once operational, the TLC blog will provide updates on committee activities. Various activities include the following:

- Created Google site for Committee to share meeting minutes, agendas, articles, professional meeting notes, and other resources.
- Discussion around attendance at international meetings.
- Discussion about including research summaries of new articles as well as all educational awards available in our newsletter.
- Connecting with the new IASB Education Director for mutual goal attainment.
- Submitting a proposal to an education journal for a special issue on Teaching IFRS or a related topic.
- Designing a workshop to introduce the section to design thinking, a standardized methodology that guarantees “out-of-the-box” thinking happens every time. We will use this methodology to help faculty come up with solutions to tough problems they face in their classes
- Designing a panel for those teaching upper level accounting classes (e.g. Intermediate, Advanced Accounting, Auditing). These classes bring unique challenges for the instructor, particularly for new faculty members. Panel members will discuss best practices in case teaching and provide other tips that can be utilized in these courses.
- Designing a panel to encourage educational research and make recommendations to faculty who are interested in doing this type of research. The panel will be discussing best practices as an author who wants to be published (e.g., Do's and Do Not's of publishing) and what you have learned as an editor/author of educational research that could benefit future authors.

Our next AAA Annual meeting is in San Diego, CA. The Effective Learning Strategies (ELS) and Emerging and Innovative Research submissions deadline is April 3, 2017. You can request that your ELS submissions be considered for one of the AICPA awards. To find out more about the awards visit [AICPA's Educator Awards](#). The newsletter also includes more information on page 9.

Have a great semester/quarter!

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*The Accounting Educator*  
Articles, Call for Papers, and Announcements

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

**CALL FOR SHORT PAPERS FOR NEXT ISSUE –  
ANY ISSUE CONCERNING ACCOUNTING EDUCATION**

The TLC Newsletter accepts submissions on any issue regarding accounting education or curriculum. Your manuscript should be short — two to three pages single spaced. Submit your manuscript in Word format electronically by April 1, 2017.

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**August**  
**5**  
Sat

**2017 American Accounting Association Annual Meeting**  
**August 5-9 San Diego, CA**

**SAN DIEGO 2017**  
**IMAGINING OUR FUTURE**  
American Accounting Association Annual Meeting  
and Conference on Teaching and Learning in Accounting

**Manchester Grand Hyatt San Diego**

Discover the vibrant culture and natural beauty of Southern California right outside your door at Manchester Grand Hyatt San Diego. Ideally situated on San Diego Bay between the San Diego Convention Center and the city's popular Seaport Village, the hotel offers a spectacular waterfront resort-like setting, complete with shopping, dining, and entertainment venues.

[LEARN MORE](#)

<http://aaahq.org/Meetings/2017/Annual-Meeting>



**Title:** How to use The Ethical Compass – A Toolkit for Integrity in Business” in your Classroom

**Webinar Description:** Are you looking for an opportunity to create meaningful discussions regarding professional skepticism and/or accounting ethics in your classroom? If so, then you should participate in the **February 24, 2017** Teaching, Learning and Curriculum webinar: How to use the free and easily accessible Ethical Compass Toolkits in your Classroom.

In this webinar, participants will learn about the following:

- Brief descriptions and learning objectives for all of the Toolkits
- The supportive instructor and student materials provided for each Toolkit
- The interactive learning materials, case studies and gaming exercises that enable you to easily integrate the toolkit resources into a curriculum.

**Day/Time of Webinar:**

- \* Friday, February 24, 2017
- \* 2:00 PM (Eastern)

**Presenters:**

- \* Moderator: Karen Osterheld, Bentley University
- \* Presenter: Barbara Porco, Fordham University

## Council Meeting, November 5, 2016 San Diego, CA



Council Chair Mark Dawkins and AAA President-Elect Anne Christensen presented the AAA Leadership slides that are being shown at the Section and Region meetings. The theme of the presentation is “Imagining Our Future: Envisioning Our Second Century.”

AAA Executive Director Tracey Sutherland presented an overview on the year thus far, as well as what is to come for the rest of the membership year.

- The 2016 Annual Meeting yielded record attendance. We had a 5% increase in the number of paid members compared to last year.
- The Fall meetings went well and saw the addition of the Institute of Management Accountants & the Management Accounting Section Teaching Case Conference and the Teaching, Learning and Curriculum Section Colloquium. There was also the second *Journal of Information Systems (JIS)* Research Conference. The second Accounting IS Big Data Meeting was also a success and all the “Big 4” firms were sponsors. December will bring the Accounting PhD Rookie Recruiting and Research Camp in Miami, FL and the Accreditation Meeting in Atlanta, GA on December 11-12, 2016.
- The renovations at the Lakewood Ranch building are also expected to be completed and the anticipated move-in date is in early December.
- AAA Chief Innovation Officer Julie Smith David discussed the completion of the Section website redesigns which are all live.
- The 2017 Annual Meeting Submission website opened and the submission deadlines start in January 2017.

Council Chair-Elect Markus Ahrens chaired a Council Governance Task Force that was charged with the creation of a Council Invited Guest Policy.

- After discussion and rewording of the policy, a vote was taken and the policy was approved and will be posted on the Council website.

AAA Board member Leslie Hodder, Vice President-Finance, discussed the work thus far of the Strategic Operations Task Force, including the AAA snapshot that was shown at the Annual Meeting. Strategy mapping was the focus of an exercise that Council worked on in groups to develop key landmarks for reporting, as well as metrics for each statement. Participants reviewed the Mission and Vision, and perspectives (Customer, Financial, Internal Processes, and Learning & Growth) to develop objective statements and metrics ideas.

Mark Dawkins and Council Ballot Committee (CBC) Chair Urton Anderson explained the overview of the CBC and the vote for the two candidates to be placed on the slate for the Board of Directors for the position of Director – Focusing on Membership.

- David DeBoskey and Tracie Miller-Nobles were elected as the nominees to be added to the Slate of Officers for the 2017-2018 Board of Directors.

Susan Crosson gave an update on the Center for Advancing Accounting Education. The second “Accounting *IS* Big Data” Conference was a success and the third is scheduled for next year in Brooklyn, NY. On December 11-12, the Accreditation Meeting is scheduled in Atlanta, GA and registration is currently underway. Susan discussed the program and scheduled speakers.

Mark Dawkins and 2016-2017 Council Committee on Awards Committee (CCAC) Chair Greg Burton described the purpose and composition of the CCAC and explained the importance of the committee’s work for the AAA. Seven candidates were nominated for the six available positions.

- An electronic ballot was sent to Council following the meeting and voting remained open through Monday, November 14. Elected to the CCAC for 2016-2017 were Urton Anderson, Don Ariail, Charles Cullinan, Cindy Durtschi, Theresa Libby, and Nancy Nichols.

AAA Board member Elaine Mauldin, Director-Focusing on Intellectual Property, led an activity to get Council members to think of how we can broaden our reach in Intellectual Property as content is more than just the traditional journal content. The activity sought to identify the following: What new audiences can be reached? How to measure outcomes? What should the business model look like? Council members brainstormed various ideas in each of the areas which the Task Force will examine more in-depth.

AAA Board member Pat Poli, Director-Focusing on Segments presented the following:

- An update of the Fall 2016 Segment meetings.
- AAA members will be able to join the newest Section – the Academy of Accounting Historians – starting in 2017.
- There will be a review of Section bylaws and operations and discussions will continue on how to update and formulate “best practices” for operations.
- There is also the goal for Regions to have uniform bylaws.

Julie Smith David led an activity where Council was asked to brainstorm ideas and recommendations for At-Large Panel sessions for the 2017 Annual Meeting. Thirty-one potential topics were discussed and suggestions for panelists/moderators were generated.

The meeting adjourned at 4:30 pm.

Mark Dawkins  
 2016-2017 Council Chair  
 Dean and Distinguished Professor for Excellence  
 Coggin College of Business  
 University of North Florida

## Congratulations! Best TLC Paper – Midwest Region

“Casey’s Collections: A Risk Assessment Case” by Kimberly Swanson Church, University of Missouri-Kansas City and Pamela Jeanne Schmidt, Washburn University.



Kimberly Swanson Church, Pamela Jeanne Schmidt, Natalie Churyk



*Whose work is inspiring you?*

***TLC Awards Committee Solicits Nominations for 2017***

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 for the 2017 meeting in San Diego, CA.

- ***Outstanding Research in Accounting Education*** to recognize excellence in accounting education research (published in 2016).
- ***Outstanding Instructional Contribution*** to recognize excellence in the development of original instructional materials (published in 2016).
- ***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 members and non-members of the TLC Section. However, at least one of the nominated authors must be a TLC member.

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, 2017.

Send your nominations or questions to Tracy Manly, Chair, TLC Awards Committee at [tracy-manly@utulsa.edu](mailto:tracy-manly@utulsa.edu).



## Educator Awards

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Accounting educators play a large part in influencing and preparing the future accounting professionals.

It is for that reason that the AICPA facilitates and bestows the following six awards to recognize outstanding curriculum and achievement as academic stewards to the accounting profession.

### **Effective Learning Strategies Curriculum Awards**

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The AICPA recognizes professors as champions of education and inspirers to thousands of college students. Professors are encouraged to submit their most innovative accounting course teaching techniques for the opportunity to earn an award.

There are three Effective Learning Strategies Awards professors can apply for:

#### **[Bea Sanders/AICPA Innovation in Teaching Award](#)**

The Bea Sanders/AICPA Innovation in Teaching Award recognizes and disseminates exceptional teaching in the first course sequence in accounting.

#### **[George Krull/Grant Thornton Innovation in Junior and Senior Level Teaching Award](#)**

The intent of this award is to both recognize and disseminate successful innovative practices in the teaching of junior- and senior-level accounting courses that continue to enhance accounting majors' interest in accounting and pursuing the CPA profession as a career.

#### **[Mark Chain/FSA Innovation in Graduate Teaching Award](#)**

The Mark Chain/FSA Innovation in Graduate Teaching Award recognizes and disseminates exceptional graduate-level accounting teaching practices.

Each innovative teaching lesson plan submitted will be considered for one award category. The finalist(s) in all three award categories will be asked to present their work at the American Accounting Association Conference on Teaching and Learning in Accounting (CTLA), receive a plaque and an AICPA funded award totaling \$2,500.

**To apply for the Effective Learning Strategies Curriculum Award, first you must [submit a proposal](#) and be accepted to present at the AAA for the Effective Learning Strategies poster session. The application period is now open.**

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## Achievement Awards

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### [AICPA Distinguished Achievement in Accounting Education Award](#)

The Distinguished Achievement in Accounting Education Award recognizes full-time college accounting educators distinguished for excellence in teaching and for national prominence in the accounting profession.

### [AICPA/AAA Notable Contributions to Accounting Literature Award](#)

Sponsored by the AAA and AICPA, this award recognizes outstanding articles, books, monographs, AICPA-sponsored research studies, and accounting literature appearing in other types of publications. Academic and practitioner nominations are welcome.

**Please note: The nomination period for this year's Notable Contributions to Accounting Literature Award is now closed. The deadline for submissions was January 31, 2017.**

### [AICPA/AAA Lifetime Contribution to Management Accounting Award](#)

Sponsored by the AAA and AICPA, the Lifetime Contribution Award is to recognize individuals who have made significant contributions to management accounting education, research and/or practice over a sustained period of time through scholarly endeavors, teaching excellence, educational innovation and/or service to the Management Accounting Section. The award extends profession-wide recognition to the recipient and promotes role models in management accounting. Nominations are due by September 1 of each year.

# Call for Papers

## How qualitative research can infuse teaching in accounting

### **Special issue call for papers from Qualitative Research in Accounting & Management**

#### **What is the Special Issue about?**

Guest Edited by Lisa Jack, Portsmouth Business School, UK, and Olivier Saulpic, ESCP Europe, France, this special issue aims at addressing the issue of the link between qualitative research and teaching in accounting.

The question of the relevance of research to practice is currently under debate in the academic community, in particular in the field of management accounting. But, the pertinence of qualitative research for teaching is less frequently discussed. A few papers show that the topic is not entirely absent from the concerns of the academic community (Ahrens et al. 2008; Boër; 2000; Day et al. 2003; Dupuy et al. 2007; Kaidonis 2004; Kaplan 1998; Maher 2000; Merchant; Saulpic & Zarlowski 2015). However, such references are very limited in number and they address the question rather incidentally. The debate thus seems so far relatively unorganized.

This relative absence of clear debate is an issue since it is not obvious that teaching in our field is always research informed. Indeed, numerous questions approached in teaching are marginal in research, such as that of management control system design (Fabre & Bessire, 2006). Other authors highlight numerous textbooks that are dominated by a normative stance (Bourguignon 2009; Ferguson et al, 2006), which means that much management accounting research in the field is not reflected in these textbooks.

The purpose of the special issue is thus to try to fill this gap by trying to understand how qualitative research can infuse teaching in management accounting. In so doing, we expect to raise relevant epistemological debates regarding, for instance, the status of knowledge in our field.

We welcome all types of papers in terms of theoretical stance and method. Moreover, to address the question, all types of teaching context is relevant: undergraduate or MBA teaching but also post-graduate and other executive education.

#### **Topics of interest**

We seek papers on:

- How research is integrated in teaching (both research approach and research results) and the conditions for fostering this integration – cases, narratives and reflections.
- Whether the existing diversity of research stances is equally reflected in a variety of teaching stances, and the reasons for disparities.

- Explanations for the gaps between topics chosen by researchers and those addressed in teaching.
- How teaching issues might inspire research programs.
- Examinations of the current status of non-research based knowledge disseminated in teaching and especially in textbooks.
- Knowledge creation through reflective teaching.
- Making progress towards an objective of research-based teaching – individual accounts and reflections.

### **Tentative Schedule**

- Manuscript submission: **1 October, 2017**
- Reviewer reports: **January, 2018 and December, 2018**
- Final Decisions: **February 2019**
- Accepted papers are due for publication in April 2019. All papers are subject to the regular double-blind review process of QRAM.

You are invited to attend the 3rd Workshop on the link between research and teaching in management accounting Wednesday 31 August 2016 University of Greenwich, London. It is expected that there will be further workshops in September 2017 and 2018. Contact the editors for further details about the special issue and the workshops:

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### **References**

Ahrens, T., A. Becker, J. Burns, C. S. Chapman, M. Granlund, M. Habersam, A. Hansen, R. Khalifa, T. Malmi, A. Mennicken, A. Mikes, F. Panozzo, M. Piber, P. Quattrone, and T. Scheytt. 2008. The future of interpretive accounting research - A polyphonic debate. *Critical Perspectives on Accounting*, vol. 19, issue 6, pp. 840-866.

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# Call for Papers

## *Journal of Accounting Education* Call for Papers on Ethics within an Accounting and Auditing Context (Special Issue)

The *Journal of Accounting Education* invites submissions for a special issue devoted to ethics as it relates to accounting and auditing education, in particular obtaining an understanding of the drivers and impediments for compliance with the fundamental principles and independence – integrity, objectivity, professional competence and due care, confidentiality, and professional behavior as described by international standards. For example, it has been suggested that the professional skepticism and “professional fortitude” or “moral courage” help professional accountants comply with the fundamental principles and independence.

Submissions for this special issue should be original work that deals in some manner with topics relevant to ethics as it relates to accounting and auditing education (for example, how professional skepticism and ethics more broadly 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 (for example, field or experimental investigations, archival, analytical, or survey research). All relevant submissions will be considered.

Submissions should be made electronically through <http://ees.elsevier.com/accedu/default.asp> starting **1 January 2017**. When submitting select the issue type as 'Special issue' and then the article type as '**Special Issue on Ethics in Accounting**'. The deadline for submissions is **15 August 2017**. Acceptances will be on a rolling basis with an anticipated Special issue publication in **June 2018**. 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 editors:

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will only examine  
manuscripts when they  
are near final acceptance.

### *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.

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# Call for Papers

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

Submissions are invited for forthcoming volumes. AIAE publishes a wide variety of articles dealing with accounting education at the college and university level. AIAE encourages readable, relevant, and reliable articles in all areas of accounting education including auditing, financial and managerial accounting, forensic accounting, governmental accounting, taxation, etc. Papers can be:

- Position papers on particular issues.
- Comprehensive literature reviews grounded in theory.
- Conceptual models.
- Historical discussions with implications for current and future pedagogical efforts.
- Methodology discussions.
- Pedagogical tools, including evidence of their effectiveness.
- Research studies with implications for improving accounting education.

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

### **Submission Process**

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

Send manuscripts to [aiae@neu.edu](mailto:aiae@neu.edu)

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- **International Outreach**
- **Membership**

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