

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

# The Accounting Educator

Winter 2010

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# A MESSAGE FROM THE CHAIR

January 2010

Greetings to Members of the TLC Section:

The Teaching, Learning & Curriculum Section is hosting its second annual mid-year meeting on Friday, February 5, from 11:00 to 5:00 Eastern time. This will be an online meeting that you may attend while sitting in front of your personal computer. See the announcement about speakers and how to register for the meeting elsewhere in this issue (pages 3 and 4). There is no charge for the meeting, but you must preregister because spaces are limited. Dr. Kathleen Sobieralski of the University of

Maryland has served as program chairman for the mid-year meeting and has done a fantastic job.

The TLC Section has discussed holding a mid-year meeting for several years, but although a majority of the executive committee has been supportive, that majority was slim, because there was a feeling that the American Accounting Association was already sponsoring a large number of mid-year meetings, university travel budgets were too slim to support another meeting. Thus, the feeling was that we needed to do something different. Through the co-sponsorship of a publisher, the Wiley Faculty Network, we decided to pioneer an on-line meeting. There are eleven sessions with six hours of CPE credit. What could be better? There is no registration fee, no travel costs, you get six hours of CPE credit, and you can wear your pajamas to the meeting.

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Although the deadline for submitting papers for the AAA annual meeting will have passed by the time you read this, there is still plenty of time to submit papers and panel proposals for some of the regional meetings. Regional meetings are especially attracted to educational research, so if you have a paper on teaching techniques or other types of educational experiments, I encourage you to submit to the regional meetings. Also, there is still time for you to sign up to be a discussant or moderator at the annual meeting in San Francisco. Go to the AAA website (<a href="www.aaahq.org">www.aaahq.org</a>) for details. Or, for more information about being a moderator or discussant, contact the TLC liaison to the annual meeting program committee, Dr. J. Richard Williams of Missouri State University (<a href="johnwilliams@missouristate.edu">johnwilliams@missouristate.edu</a>).

With regard to the annual AAA meeting in San Francisco, we are planning to host a TLC Section breakfast on Monday morning. If you know of someone who would be a good speaker for the breakfast, please share your thoughts with me. My e-mail address is acdlf@olemiss.edu.

In summary, let me encourage all of you to participate in the activities of the TLC Section. Unlike the other AAA sections, we are not a "niche" area; we are the substance of what all accounting professors do. Please share the membership form on the last page with your colleagues who are not members.

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# **AAA TLC 2<sup>nd</sup> Mid-Year On-Line Annual Meeting**

# Friday, February 5, 2010

# In Association with Wiley Faculty Network

# 6 HOURS OF FREE CPE

#### 11 a.m. (Eastern Time)

Accounting and Auditing Research in the Curriculum

Natalie Tatiana Churyk, Northern Illinois University

#### 12 noon

A Simple Change Proven to Increase Learning in Transaction Analysis

Benny G. Johnson, Quantum Simulations

Erik Slayter, California Polytechnic State University

#### 12:30 p.m.

Clicking Our Way To Class Discussion

Judith Morse, Providence College

Margaret Ruggieri, Providence College

Karen Whelan-Berry, Providence College

#### 1 p.m.

Using Communication Theory to Teach SOX Reporting Requirements

Marsha Weber, Minnesota State University Moorhead

Sheri Erickson, Minnesota State University Moorhead

Mary Stone, Minnesota State University Moorhead

#### 1:30 p.m.

Accounting Students CAN Improve Their Writing Skills

Richard D. Berschback, Walsh College

Theresa Hilliard, Walsh College

#### 2 p.m.

Students as Business Advisors: Preparing Financial Statements; Analyzing Implications for Business

Carol Springer Sargent, Georgia State University

Robert W. Richards, Georgia State University

## 2:30 p.m.

A Conceptual Framework for Learning Management Accounting

Beverley Jackling, Victoria University, Australia

Gary Spraakman, York University, Ontario, Canada

#### 3 p.m.

Who Moved my Classroom: A Framework for Community-Linked Learning and Assessment in Accounting

Larita Killian, Indiana University-Purdue University Columbus

Christopher D. Brandon, Indiana University-Purdue University Columbus

## 3:30 p.m.

## Student, Alumni and Professional Perceptions of Skill Sets

Shaokun Carol Yu, Northern Illinois University Natalie Tatiana Churyk, Northern Illinois University

#### 4 p.m.

## FASB Financial Statement Presentation Project

Beverly J. Rowe, LeTourneau University

#### 4:30 p.m.

#### AICPA: Update on the Uniform CPA Examination

Elaine Rodeck, Director, Examinations Strategy; AICPA, Examinations Team

# 5 p.m.

# Reception / Virtual Happy Hour

Discussion with presenters and attendees

All members of the American Accounting Association Teaching, Learning & Curriculum (TLC) Section are invited to participate. There is no charge, but you must register in advance.

Please register at: <a href="http://wfn.wiley.com/pg/event">http://wfn.wiley.com/pg/event</a> calendar/view/47863.

Note: If you have used online Wiley resources or registered for a Guest Lecture, then you will use the same login. If not, simply follow the new users instructions.

Once your registration is complete you will receive guidance on how to log on for the session on Friday, February 5.

See you at the mid-year meeting, beginning at 11 a.m. EST with the last session ending at 5 p.m.

6 hours of CPE is available.

# Manuscripts and Shaggy Dog Stories

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

The Accounting Educator
J Riley Shaw, Editor
Patterson School of Accountancy
University of Mississippi
University, MS 38677
E-Mail: jrshaw@olemiss.edu
Telephone: (662) 915-5446

# CALL FOR SHORT PAPERS FOR NEXT ISSUE:

# PAPERS ON TEACHING TECHNIQUES

How do you get positive results in the classroom? Your manuscript should be short (not over two to three pages single spaced). Submit your manuscript in Word or RTF format electronically by April 1 to jrshaw@olemiss.edu.

## TECHNOLOGY IN THE CLASSROOM

In what ways do you use technology in the classroom? Do you use spreadsheets, videos, PowerPoint, or other technology in your teaching? What works and what does not work? Your manuscript should be short (not over two to three pages single spaced). Please submit your manuscript in Word or RTF format electronically by April 1 to jrshaw@olemiss.edu.

# THE MISSING CURRICULUM LINK: PERSONAL FINANCIAL PLANNING

Adolph A. Neidermeyer, Professor of Accounting West Virginia University

Presha E. Neidermeyer, Associate Professor of Accounting West Virginia University

With increasing personal and business financial challenges facing today's professionals, we, as business school faculty, have a responsibility to offer the educational background that should enable rising professionals to successfully manage finances. Unfortunately, the results of a recent analysis of curriculum offerings in Personal Financial Planning indicate that we, as faculty, have not fully accepted this responsibility. Only three out of the one hundred thirty one four-year institutions reviewed have a required Personal Financial Planning course in their curriculums. Quite frankly, we're permitting launching a generation of students who are unprepared to manage both their own and potentially others' financial affairs. With that shortfall of a course offering as a backdrop, we suggest the following content for a required Personal Financial Planning course for all students majoring in Business Administration.

Step One: Establish Your Direction: New professionals should self-reflect immediately after graduation, hopefully with their new professional position secured, to establish a series of personal goals. We all need a roadmap to focus attention on the future and on the steps necessary to achieve our desired goals. Without established goals, people may move laterally rather than toward a goal. We reiterate the necessity of, as the personal financial planning texts suggest, the formulation of at least three goals: twelve-month, thirty-six month and sixty-month goals. With goals in place the individual has sequential targets toward which to work.

Step Two: Begin to Manage Your Intellectual Capital: New professionals should evaluate the efficiency of their initial career choice. The purpose of an individual's initial career choice is to prepare him/her for subsequent promotions within the organization or for a second position elsewhere. Continuing evaluation of the "growth" aspect of your chosen position is necessary because once you're graduated, you're the manager of your "intellectual capital" for the remainder of your career. You've got to remain to the forefront of your profession by growing your intellectual capital through additional education and on-the-job experience In order to maintain your competitive edge in the marketplace.

Document Your Current Financial Situation: Since graduating students will be Step Three: immediately making choices under their perquisite plan through their employers, the initial requirement is to have an established personal database to enable both selection from among perquisite plan alternatives and the evaluation of subsequent performances. We recommend that each individual have documentation of his/her personal financial statement, a detailed listing of assets, liabilities and personal equity, in order to provide a reference for evaluations of future Additionally, each individual should develop a goingincome/investment performances. forward budget based on his/her awareness of his or her monthly net income and anticipated initial spending/saving requirements. This suggestion is made to provide the individual with " spending caution" in that each new budget requirement should be profiled to determine if it will "fit" into the existing spending plan of the individual. We want to avoid potentially "financially intrusive" commitments before they're made. The formulation of these two databases will provide the background financial information the individual needs to cautiously move up to their professional-career earning levels.

Step Four: Develop a Written Working Budget: The formulation of a budget necessitates inclusion of credit management by the individual. It is your responsibility to "correctly use" credit rather than having the credit companies "use" you. Initially, you must know how credit evaluators have profiled you. Before you are considered for employment or apply for credit/a loan, you should check to be certain that the information in your credit report is correct. Please utilize <a href="www.annualcreditreport.com">www.annualcreditreport.com</a> to access your credit reports from each of the three national reporting agencies. Once this awareness is in hand, go to <a href="www.bankrate.com">www.bankrate.com</a> and review the profiling of available credit cards before you sign up. Request an available line of credit that will be adequate for your normal activities and do not increase this available line unless you really have a need for larger credit availability. Pay all bills on time and, given today's identity theft possibilities, periodically check your credit report. You may review a free report from each of the three credit reporting agencies one each year. Credit utilization is a privilege and you should guard your continuing access to use it throughout your life.

With your credit rating awareness, you should move to the development of a detailed spending plan to guide you in your financial commitments. Online budget websites provide excel spreadsheets to facilitate development of this spending plan. Obviously, you may spend your money as you decide; the caution is to determine the "fit" of any anticipated expenditure into your overall budget before you spend. Make every effort to keep your fixed budget items to a minimum because these expenditures must be met from your available "net" before you can have some fun with your discretionary spending. Give your proposed budget a serious try for at least three months before you alter any of the spending parameters.

Step Five: Protect What You Have: The next focus for the rising professional is the adequacy of insurance coverage: life, disability, medical, property, long-term care, and liability. Most individuals are underinsured in all areas so this personal evaluation is critical to provide both future benefits and adequate protection of the individual's assets. Our interest in suggesting this review is to have the individual become aware of the coverages which are provided through his/her employer and those that must be acquired individually. First, the individual should maximize the coverages available through his/her employment because most if not all are made available without cost or tax implications for the individual. Employer insurance coverages of most importance are disability income, medical and life. Your assessment should determine if coverages are adequate for your unique personal situation. The individually-acquired insurance coverages of interest would be personal liability and renter's insurance. Auto insurance is assumed because state law requires this coverage. In assessing adequacy of coverage, document the dollar-value of any future loss you might suffer. In order to do this evaluation, you'll need to look at liability settlements in auto accidents in your area. In addition, you'll need to quantify the value of your personal inventory of household items with the existing internal policy limits of coverage in your insurance policy. Insurers know the likely items to be stolen and have limited their dollar coverage of these items on the standard insurance policy. Insurance works if you've determined you've purchased adequate coverage for your potential losses.

Step Six: Put Your Dollars to Work for You: Once the individual is "protected," we suggest the development of a personal investment plan. Your effort here is simple: decide what you want, when you want it, what it will cost and establish the necessary steps to "get it!" Again, the initial focus is on the availability of investments through the employer's retirement plan in which the individual will be a participant unless he/she elects "out." A policy of "screen" before you "select" is suggested to have the individual know that he/she should spend time to become familiar with his/her potential investments before making any selections. Current planning suggestions call for saving/investing as much as possible, but at least ten percent of your gross income each year and more when you progress up the income ladder. Once selection has taken place, periodic monitoring is required to assure movement toward designated "investment

goals." With the exception of retirement planning, this investing for a specific goal is a very simple exercise of determining what amount needs to be saved over each period to have sufficient monies when the desired item is to be acquired.

Step Seven: Make "Informed" Big Acquisitions: In addition to your continuing investment plan, you will be making several large acquisitions, vehicles and homes, during your lifetime. We'd like you to be an informed purchaser to enable you to maximize your benefit and minimize your cost. In order to accomplish these goals, you should familiarize yourself with the details of both acquisitions before your buy. A series of websites and checklists serve to highlight the necessary pre-purchasing steps to be completed as you consider each of the acquisitions. These are potentially large dollar commitments for an extended period of time so it is to your advantage to become aware of all the pre-purchase information that's available to permit you to make an "informed" commitment.

Step Eight: Always Remember the Tax Collector: A backdrop to each of the personal planning efforts is to accomplish the step with minimum tax ramifications. Your charge as a new professional is to either familiarize yourself with the details of tax planning or include in your budget sufficient monies to pay for tax advice in advance of any significant personal planning choices. You clear any tax considerations first to enable all planning steps to be "open" for change if needed. Taxes are an integral part on all transactions.

Step Nine: Get Some Gold for Your Silver-Hair Years: Retirement and estate planning constitutes another planning focus. These two items are largely ignored by younger professionals because of the assumed time delay before any personal impact is experienced. We suggest that rising professionals take the following steps immediately upon entering the workforce: participate fully in funding your future retirement by saving/investing a minimum of ten percent of your gross salary, always capture any employer "match" of your contributions and consider the establishment of a Roth IRA. For estate purposes, please designate beneficiaries for each of your retirement plans as well as executing a medical power of attorney, a durable power of attorney and at least a simple will. The retirement funding suggestion is made to minimize the financial impact on your going-forward budget. The earlier you begin your retirement funding the less it costs you per month. You've got the best of both worlds in that the cost is lower and you take advantage of the power of compounding because your money earns interest for a longer period of time. The estate suggestions will provide "peace of mind" to you and others because you'll have a plan in place just in case something happens before you think it should. Our suggestion is that you should get "busy" with arrangements well before you/your family have need for them.

Step Ten: Anticipate Life's Bumps: The final suggestion for the Personal Planning course is to briefly overview some of life's "bumps" which individuals may face. By enumerating these "bumps" in advance, we ask students to consider how they might address the issues. Some of the "bumps" for reflection are co-habitation, marriage, starting a family, starting a business, handling a parent's end of life issues and divorce. Role-playing in these situations causes students to pause and reflect on available approaches to successfully handling these "bumps."

Completion of this course in Personal Planning will provide a heads-up for the students before they have to handle these life issues. The immediacy of handling should be facilitated if the individual has seen/thought about this situation in advance. We suggest that all students will be better prepared to navigate life's highway with the information provided in this Personal Planning course.

# Call for Nominations and Submissions 2010 AAA Innovation in Accounting Education Award

The American Accounting Association requests nominations and submissions for the 2010 *Innovation in Accounting Education Award*.

#### **Award Intent**

The award is intended to encourage innovation and improvement in accounting education. Further, it recognizes significant programmatic changes or a significant activity, concept, or set of educational materials. The winner may be an individual, a group of individuals, or an institution.

#### **Award Criteria**

The primary criteria used by the Selection Committee to judge submissions include:

- *innovation* (for purposes of this award, an educational innovation is something new or different that will spur interest in the study of accounting or that will improve the effectiveness of accounting education. The innovation aspect must be something that allows for instruction and learning to take a path different from the usual/traditional.)
- *demonstrated educational benefits or value* (i.e., evidence of the educational merit of the innovation); and
- adaptability by other educational institutions or to other situations (thus, the quality of a nomination is enhanced to the extent that the innovation has been adopted elsewhere)

#### **Award Process**

Application materials should include a 200-word summary of the activity, concept, or materials, along with a detailed statement, not to exceed six (6) pages (double-spaced), that responds to the above-listed selection criteria. Each submission can be accompanied by no more than five attachments (tables of data/implementation results, DVDs, CDs, letters of support, results of adaptations at other institutions or settings, books, monographs, PowerPoint slides, etc.). Normally, this award is given in recognition of a single-item initiative, which could have been developed and implemented over a several-year period. Adequate materials must be submitted so that the evaluation committee can make an assessment on these three dimensions. All materials must be submitted by **January 31, 2010**. Electronic submissions are strongly encouraged but not required.

# **Mailing Instructions for Submissions**

Electronic submissions, in MS Word or pdf file format, are strongly encouraged and should be sent to <a href="mailto:destout@ysu.edu">destout@ysu.edu</a>. Please do not assume that your submission was received unless you receive an acknowledgement message from the committee chair. If you choose to send hard copy, please mail nine copies of the submission to:

David E. Stout
Department of Accounting & Finance
Williamson College of Business Administration
Youngstown State University
One University Plaza
Youngstown, OH 44555-0001

#### **Award Presentation**

The winner will be announced in the *Accounting Education News*. The award, a plaque and \$5,000 funded by the Ernst & Young Foundation, will be presented at the 2010 AAA Annual Meeting. The award-winning innovation will be eligible for publication in *Issues in Accounting Education* as a scholarly article, subject to the normal manuscript review process and acceptance of a suitable manuscript by the editor of the journal.

# CALL FOR CASES IMA Educational Case Journal

The *IMA Educational Case Journal (IECJ)*, published quarterly by the Institute of Management Accountants (IMA), is dedicated to enhancing case research through the publication of teaching cases and research related to case writing or teaching with cases in the field of management accounting and related areas. The IECJ is double-blind refereed and listed in Cabell's Directory of Publishing Opportunities in Accounting. Further information about the Journal is available at <a href="https://www.imanet.org/IECJ">www.imanet.org/IECJ</a>.

The *IECJ* is published quarterly on-line. All manuscripts are sent to two reviewers, although additional reviewers may be consulted in some instances. A double-blind peer review process is employed. A strong effort is be made to complete the initial review within two to three months. International submissions are welcome and encouraged.

Current and past issues of the *IECJ* are available on IMA's website. The journal (and individual cases) is available free to IMA members and also available on a subscription basis. Recipients of the journal receive the right to free use of the cases for educational purposes.

In order to enhance accessibility of cases included in the Journal, cases are individually accessible and downloadable and searchable by keyword terms and by author. Teaching notes are contained in a secure location on the IMA website and are available without charge to IMA academic members and subscribers who can demonstrate a need for access to them.

#### EDITORIAL BOARD

The journal's distinguished Editorial Advisory and Review Board is made up of members from around the world. A listing of members is available at

http://www.imanet.org/publications IECJ review.asp.

#### SUBMISSION OF MANUSCRIPTS

Manuscripts are accepted on an on-going basis. There is no submission or page fee. Manuscripts must not have been previously published and must not be currently under review by another journal or publisher. Authors retain the right to use their cases for instructional purposes. Cases may be released for other publications after a publication date has been set by the Journal's Editor.

Case studies to be considered for the Journal should be submitted electronically to the Editor via e-mail attachment in Word format. Complete submission guidelines, including details regarding manuscript preparation, are available at <a href="www.imanet.org/IECJ">www.imanet.org/IECJ</a>. Journal submissions and questions regarding the Journal can be sent to the Editor, Raef Lawson, IMA's Professor-in-Residence and Vice President of Research at <a href="IECJ@imanet.org">IECJ@imanet.org</a>.

American Accounting Association Call for Nominations 2010 TLC Section Outstanding Research in Accounting

Education Award

There will be both a plaque commemorating the selection and a cash award funded by Ernst & Young.

To encourage and recognize excellence in accounting education research, the Teaching, Learning and

Curriculum (TLC) Section seeks nominations for the 2010 Research in Accounting Education Award. Research

articles in English in the field of accounting education published in 2008 or 2009 are eligible for the award. At

least one of the authors must be a member in good standing in the TLC Section in 2008-2009.

The Research in Accounting Education Award Committee, appointed by the Chair of the TLC Section, will

evaluate all submitted nominations. The committee can choose not to give an award in a given year. The

award carries a plaque, letter of commendation, and monetary stipend (\$500) that will be presented at the TLC

Section's business meeting in August, 2010. This year's committee is chaired by Dr. Annette Pridgen of the

University of Mississippi.

Self-nominations are acceptable and typical. Nominations consisting of (a) copy of the paper, (b) cover letter,

and (c) statement of membership in the TLC section should be submitted electronically abpridge@olemiss.edu

or by mail to the address below. The deadline for receiving nominations is March 15, 2010.

Please send all nominations to:

Dr. Annette Pridgen Patterson School of Accountancy University of Mississippi University, MS 38677

(662) 915-5757

Email: abpridge@olemiss.edu

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# **CALL FOR NOMINATIONS - TLC HALL OF HONOR**

The purpose of the Teaching, Learning, & Curriculum Section's Hall of Honor Award is to recognize a TLC member who has provided outstanding service to the section for an extended period of time. To be eligible, one must have been a TLC member for at least 8 years when nominated. The person must have a record of distinguished service as a TLC committee member and/or served as a Chair of at least one TLC committee or as an officer or director. Current officers are not eligible for selection. The following information will be helpful to the Awards Committee when evaluating a nominee:

- Evaluations of the nominee's committee service by chairpersons of committees on which the nominee has served. The evaluations may be solicited if necessary.
- Evaluations provided by TLC members who have served on at least one TLC committee chaired by the nominee. The evaluations may be solicited if necessary.
- Other information that the nominator feels will help in evaluating the nominee's TLC service such as a resume or vita.

The Award is sponsored by the KPMG Foundation.

# **Nomination Procedure**

The nomination must be made by a TLC member. There is no standard nomination form. The written nomination should include a statement of support and any relevant documentation as to why the nominee deserves the award.

Nominations will be accepted through March 15, 2010. Nominations should be sent to the selection committee chairman, Dr. Annette Pridgen, at the University of Mississippi (abpridge@olemiss.edu).

Previous inductees were Richard Baker (Northern Illinois University), Fred Neumann (University of Illinois), Kevin Stocks (Brigham Young University), David Stout (Youngstown State University), Jan Williams (University of Tennessee), and Donald Wygal (Rider University).

# CALL FOR PAPERS Issues in Accounting Education

The American Accounting Association requests submissions for a special edition of *Issues in Accounting Education*, to be devoted to the pedagogy and content of the introductory accounting course. While labeling and packaging vary somewhat from institution to institution, this course, or course sequence, is a fixture in practically all undergraduate business curricula.

Submissions for this special edition may take the form of research, instructional best practices, or instructional resources. Submissions must be directly relevant to those who teach or administer the introductory accounting course. Research submissions may deal with any aspect of the introductory accounting course, including but not limited to:

- Course content and delivery
- Teaching and learning strategies
- Instructor qualities and characteristics

Instructional best practices should describe successful course strategies and techniques. Submissions are not expected to follow a specified format. However, described practices are expected to be classroom-tested and comparisons to traditional classroom practices should be provided.

Instructional resources should follow the case format as specified by *Issues in Accounting Education*. As such, they should include instructor notes and proposed solutions. The instructional resources will be evaluated for their appropriateness for students in the introductory accounting course and for their innovative design in comparison to currently available resources.

This special edition of *Issues in Accounting Education* will be published in February 2011, and Professor Jack E. Wilkerson, Jr. will serve as Guest Editor. Submissions should be made after December 2009 via the **PXP interface**, and the cover letter should specify consideration for the special edition relating to introductory accounting.

Submission Deadline is December 31, 2010.

# Teaching, Learning and Curriculum (T, L & C) KEY PEOPLE:

# 2009/2010 Officers

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# **Assessment Committee**

Charge: Help universities with their assessment responsibilities.

Parveen P. Gupta, Chair	Lehigh University	ppg0@lehigh.edy
Steve Jackson	University of Southern Mississippi - Gulf Coast	steven.r.jackson@cba.usm.edu
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Peggy Hite	Indiana University	hitep@indiana.edu
Karen Teitel	College of the Holy Cross	KTEITEL@holycross.edu

# **By-Law Review Strategic Committee**

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

Priscilla Burnaby, Chair	Bentley College	pburnaby@bently.edu
Gail Hoover King	Rockhurst University	gail.hoover@rockhurst.edu
Brian P. Green	University of Michigan - Dearborn	bpgreen@umd.umich.edu

# **Historical Preservation Committee**

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

Thomas Calderon, Chair	University of Akron	cbadean@uakron.edu
David Smith	Missouri Southern State University	smith-d@mssu.edu
Jeannie O'Laughlin	Northwest Christian College	jolaughlin@nwcc.edu
George Klersey	University of Colorado at Denver	george.klersey@cudenver.edu

# **Innovations in Accounting Education Committee**

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

Paul Mihalek, Chair	Central Connecticut State University	Mihalekpau@ccsu.edu
Phil Brown	Harding University	pbrown@harding.edu
Rich Kreissle	Landmark College	RichardKreissle@landmark.edu
M. Catherine Cleveland	Kennesaw State University	mcleave1@kennesaw.edu
Karen Osterheld	Bentley College	kosterheld@bentley.edu
Robert C. Jinkens	University of Hawaii	jinkens@hawaii.edu
David Albrecht	Bowling Green State University	albrecht@profalbrecht.com
Paul Anderson	Azuya Pacific	pvanderson@apu.edu
Mike Seda	Shaw University	mseda@shawu.edu
Helena Mitev	University of Tasmania	helen.mitewa@utas.edu.au
Rick Lillie	California State University - San Bernadino	rlillie@csusb.edu
Kimberly Fatten	Indiana University	kfatten@indiana.edu
Brett J. Long	University of Southern Indiana	blong@usi.edu
Meg M. Devine	University of Wisconsin - Eau Claire	dwyermm@uwec.edu
Jacqueline Perry	WVU Institute of Technology	jperry@wvutech.edu
Robert P. Kenny	St. Michaels College	rkenny@smcvt.edu
Vicki Jobst	Benedictine University	vjobst@ben.edu
Carol W. Springer	Georgia State University	cspringer@gsu.edu
Nishat Abbasi	Metropolitan State College of Denver	abbasin@mscd.edu

# **Membership Committee**

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

Natalie T. Churyk, Co-Chair	Northern Illinois University	nchuryk@niu.edu
John E. Dexter, Co-Chair	Northwood University	dexter@northwood.edu
Maria L. Bullen	Clayton State University	mbullen@mail.clayton.edu
Maria Leach	Auburn University at Montgomery	mleach@mail.aum.edu
Kathleen Soberalski	University of Maryland	KSobieralski@umuc.edu
Charles J. Pineno	Shenandoah University	cpineno@su.edu
Ed Etter	Eastern Michigan University	ed.etter@emich.edu

# **Nominations Committee**

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

Alan Reinstein	Wayne State University	aa1692@wayne.edu
D. Larry Crumbley	Louisiana State University	dcrumbl@lsu.edu
Brian Patrick Green	University of Michigan - Dearborn	bgreen@umd.umich.edu
Fred Phillips	University of Saskatchewan	phillips@edwards.usask.ca
Dave Sinason	Northern Illinois University	dsinason@niu.edu
Monte Swain	Brigham Young University	monte@byu.edu

# **Program Committee**

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

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

# **Research Award and Hall of Honors Committee**

Charge: Solicit nominations and select the winner of the Outstanding Publication in Educational Research Award and select the inductee into the TLC Hall of Honors.

Annette B. Pridgen, Chair	University of Mississippi	abpridge@olemiss.edu
Carole Shook	University of Arkansas	CShook@walton.uark.edu
Noel Addy	Mississippi State University	NAddy@cobilan.msstate.edu

# **Shared Experiences**

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

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

Don Wygal, Chair	Rider University	wygal@rider.edu
Jerry Weinstein	John Carroll University	weinstein@jcu.edu
Barbara Scofield	University of Dallas	scofield@gsm.udallas.edu
Cynthia L. Krom	Marist College	Cynthia.Krom@marist.edu
Gary Sprakman	York University	garys@yorku.ca
Len Stokes	Siena College	stokes@siena.edu
Jason C. Porter	University of Idaho	jporter@uidaho.edu
Tim Cairney	Georgia Southern University	tcairney@georgiasouthern.edu
Katherene Terrell	University of Central Oklahoma	kterrell@ucok.edu

# Officer & Regional Reps Manual Development Committee

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

D. Donald Kent, Chair	SUNY-Brockport	dkent@brockport.edu
Joann Noe Cross	University of WisconsinOsh Kosh	crossj@uwosh.edu
Karen McCarron	Gordon College	kmccarron@gdn.edu
Annette B. Pridgen	University of Mississippi	abpridge@olemiss.edu
Linda Marquis	Northern Kentucky University	marquis@nku.edu
Rich Criscione	Morehead State University	r.criscione@morehead-st.edu
Norlin Rueschhoff	Notre Dame	Norlin.G.Rueschhoff.1@nd.edu
Kay M. Poston	South University	kposton@southuniversity.edu
Joan Hollister	SUNYNew Paltz	hollistj@newpaltz.edu

# **Mid-Year Meeting Committee**

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

Kathleen Sobieralski, Chair	University of Maryland	ksobieralski@umuc.edu
Christine Kloezeman	Glendale Community College	ckloezem@glendale.edu
Steven C. Hunt	Western Illinois University	sc-hunt@wiu.edu
James C. Rothwell	Ouachita Baptist University	rothwellj@obu.edu
Blaise Sonnier	Florida International University	Blaise.Sonnier@business.fiu.edu
Monica Hubler	Freedom Mortgage	$\underline{Monica. Hubler@FreedomMortgage.com}$
Anna L. Lusher	Slippery Rock University	anna.lusher@sru.edu

# **AAA-Commons Committee**

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

Robert Allen, Chair	University of Utah	bob.allen@business.utah.edu
Robert Clovey	York CollegeCUNY	rclovey@york.cuny.edu
Michael H. Brown	Millikin University	mbrown@mail.millikin.edu
Tracey Smith	Coastal Carolina University	smith@coastal.edu
Ramesh Narasimhan	Montclair State University	narasimhanr@mail.montclair.edu
Michelle Thompson	University of TechnologyJamaica	thompson@utech.edu.jm
Richard L. Banham	Tennessee State University	rbanham@tnstate.edu
Robert Jensen	Trinity University (Emeritus)	rjensen@trinity.edu
Marie Kulesza	St. Joseph College	mkulesza@sjc.edu

# **CALL FOR NOMINATIONS**

The Teaching, Learning & Curriculum Section invites nominations for officer and nominating committee positions for the 2010-2011 academic year. If you are interested in serving the section in a leadership capacity, or would like to suggest someone else, please contact Alan Reinstein at Wayne State University (aa1692@wayne.edu) who chairs this year's nominations committee. The current Chairman-Elect, Robert Allen of the University of Utah, will accede to the chairmanship. Officers serve two-year terms with some elected each year.

The following section offices are open for nomination in 2010:

Vice Chairperson-Academic/Chairperson-Elect Four members of the Nominations Committee

Nominations close on March 1, 2010.

# Everyone in the American Accounting Association Should be a Member of the Teaching, Learning, and Curriculum Section.

Discover why so many of your colleagues find the TLC the place to be.

\*"Hockey great Wayne Gretzky advises that we need to go where the puck will be, rather than going to where the puck is now. Similarly, to become a great teacher and professor, you need to join and participate in the many valuable TLC activities."

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

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

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

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

## Membership Application for the Teaching, Learning, and Curriculum Section

ID#			
Name			
Address			
	Home		
Dues Enclosed: \$10			
	Check enclosed (make payable to AAA)		
	Expiration date		
Signature			