Communicator

American Accounting Association Two-Year College Section Fall 2003

AAA in the Coming Year

William L. Felix, Jr., President — American Accounting Association

This message is intended to communicate to you some of the issues facing the American Accounting Association for the coming year and over the long run. Some of the more significant issues facing the AAA include our current cost management changes, managing our changing IT profile, the movement of our journals into an electronic venue, and our efforts to respond appropriately to the globalization of business and accounting. You might ask, what has all this to do with the Two-Year College Section? I believe that these issues are important to all of us regardless of the type of school where we work. Our profession is changing and it is important that our Association change appropriately to keep up with the times and to continue to provide us with valuable opportunities for going to meetings and publishing in journals.

2003–04 Executive Committee Plans

During this academic year the AAA EC will be addressing the AAA’s cost structure, the development of a cost accounting system, and management of our costs and revenues with the advice and counsel of the Finance Committee ably led by Judy Rayburn. Over the last year a study was made of AAA costs. As a result of this study, we have implemented a cost accounting system at the Sarasota office of the AAA. We expect that the outcome will be much better information on which to base decisions and to provide better communication to members, sections, and regions about our costs and revenues. It seems like the story of the cobbler’s children gets repeated over and over! More seriously, our better information also tells our more serious story. Our costs with inflation will continue to rise, requiring repeated dues increases in the future. It may be that increased dues is what we will want, but options for reducing cost will be carefully considered and put to the membership as well.

The Publications Committee led by Bob Libby will be considering the feedback we have received on the controversial publications proposal made last year. Changes have been made for better communication here as well! Also, this committee has continuing responsibilities to recommend new editors. Each year a new editor is identified for one of our association-wide journals. This year a new editor for The Accounting Review is to be selected.

Another major task for the Publications Committee this year and for the foreseeable future is to manage the Association’s transition into the electronic publication age. The move to electronic journals is well underway. All of our journals are now available electronically. But a major financing issue is also on the table. As the university library systems move to electronic journals only, our subscription revenues are going to decline substantially. These revenues, especially for The Accounting Review, have been paying for our journals. The Publications Committee is currently renegotiating our royalty arrangements with the electronic distributors to try to maintain our publication revenues. The existing contracts are not satisfactory. The outcome of these negotiations is of considerable importance to the finances of our publications and of the AAA.

The rest of our committee-based operating structure will be functioning as usual. There are a few notable changes (continued on page 3)
Message from the TYC Section Chair

Christy Klozeman

The Two Year College (TYC) Section has three objectives:
1. Develop innovative teaching techniques through articles in the Communicator and presentations at the regional and national meetings.
2. Encourage TYC members to serve as regional representative and officers and serve on committees.
3. Build membership in the TYC.

The TYC Section has created a TYC website with the help of Tim Nygaard, Madisonville Community College. The website can be retrieved from the AAA Main Page Website: http://aaahq.org/index.cfm. Select Sections and TYC at the bottom of the screen. Please use the web postings to enter new teaching ideas you would like to share. This website also has a link to the South-Western Two-Year College Faculty List. Please double-check and correct your college’s entry. To check your entry without going to the TYC website use the following website:


At the 2003 Annual Meeting the TYC presented three panel discussions: Software for Financial Accounting Courses, Do’s and Don’ts of Online Classes, and Adding Relevance Using Performance Measurement.

At the 2003 Western Regional Conference the TYC presented a panel on annual report projects in Financial and Managerial Accounting.

The TYC Section has decreased, especially since the 2003 Conference in Hawaii. The TYC schools do not have the funds to send the faculty to annual conferences. But there are funds to

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attend the regional conferences. I would like to encourage all the TYC members to take an active role in each region. Start with getting one panel or presentation included in the offerings. Don’t be alarmed if only a few attend your session at first. It takes time to build.

In the Western Region the TYC is trying a new approach. We are putting on sessions that students can attend as a guest of a member. The plan is to have the student attend a panel discussion on Careers in Accounting, eat lunch, then attend a session on what they can expect from a CPA Exam Review Course.

The student pays only for the cost of the luncheon. This hopefully will encourage the TYC colleges to attend as a reward for their good students.

My challenge to TYC members is to plan to attend the regional conferences and if possible the AAA Orlando 2004 Annual Meeting. Or in other words—

LET’S MAKE SOME NOISE.

AAA in the Coming Year
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that I have made or am considering. I have appointed a committee to develop recommendations to the Executive Committee regarding the AAA awards structure. The committee is chaired by Jane Mutchler. Changes may not be necessary, but periodic evaluation is important for this important activity.

The use of information technology by the association continues to be a source of concern. How much we use it and how fast we change are questions for which we often do not have good answers. Some of you are aware of the developing support for the process of reviewing papers for presentation at our meetings. This new service is going well, but, at least to begin with, is quite costly to the staff at Sarasota. I am considering the appointment of a continuing committee to provide recommendations to the Sarasota office and the EC.

It is clear that the setting of accounting and auditing standards is moving to the international scene. The recent move by our Congress to move U.S. auditing standards into public sector regulation seems to be at odds with the rest of the world. In the longer run, the globalization of business and accounting is among the most important changes we face. I am considering a task force to develop recommendations for both the contents for next year’s Annual Meeting and for other actions on this important topic.

Longer-Range Issues

We need to develop means of institutional memory that keep long-range issues on the table and continue to refine the strategies and actions we take. Long-range issues that will continue to be monitored include the following:

1. The supply problem for accounting Ph.Ds. Our role as an association in affecting the supply of accounting Ph.D.s may be limited, but we should be alert for opportunities to contribute. We should at least consider taking a stand on the need to alter incentives and improve the supply. As you may know, the AAA has a long-standing position of not taking policy positions as an organization. Only committees or individuals can do so. I believe that the EC should consider revising this view given the importance of this issue.

2. The effect of changes in the business environment and the accounting profession on courses and curricula should continue to be a topic for our meetings and CPE courses.

3. Managing association’s costs while providing high-quality services to a diverse membership will continue to be a challenge. I expect that we will continue to develop ideas to deliver important services to the membership in new, possibly more effective ways, possibly at lower costs.

Orlando

Next year’s Annual Meeting will be held at the Marriott World Resort in Orlando from August 8 to August 11, 2004. The Program Committee, ably led by Doug Prawit, has begun organizing for that meeting. We are interested in your suggestions for the meeting. Some thoughts I have at this point are:

1. To foster continued emphasis on better integration of our scholarship and teaching by encouraging sessions that have integrated themes.

2. To communicate and explore the benefits of our community of scholars.

3. To explore:

   a) International setting of Accounting and Auditing Standards,

   b) Ethics, and

   c) Fraudulent Financial Reporting.

Please mark your calendars for this meeting. I hope to see you there!
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Where Is Service Learning Today?

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This year marks five years since the creation of the American Accounting Association’s Active Learning Committee. This committee was started in the Teaching and Curriculum Section to embrace the pedagogy of experiential learning, and more specifically, the experiential learning that involved civic engagement: service learning. The many definitions of service learning have the following in common: service learning is an active, experiential learning pedagogy or methodology that: (1) helps meet or reduce a real community need, (2) reinforces, tests, applies, or extends the theoretical constructs in the academic content of the service-learning course, (3) and involves personal and group reflection activities. The win-win reciprocity of service learning is what was most powerful in terms of attracting the primary participants to negotiate new partnerships with each other: faculty, government agencies (K–12, city, county, police, etc.), nonprofit agencies of all sizes, and small businesses. Large corporations jumped into the fun by sponsoring projects, by providing project mentors to student teams, and by providing scholarships for the best students’ projects.

Accounting faculty and students flocked like flies on a hot summer picnic to these courses. While some crashed and burned in the added amount of active, messy, unstructured work that might be involved, the majority of experiences have been extremely fruitful for all parties involved. The students have claimed that they were learning the theoretical content of their courses better than without service learning, that they were enjoying their coursework more than other nonservice courses, that they were more passionate about choosing accounting as a career, and that they were more competitive in getting job offers because of their service-learning projects. These students were in many different kinds of community service learning: some tutored high school students in the basics of bookkeeping; others trained single parents and other community members in cash management and checkbook balancing; some helped people with their tax returns in VITA programs; others built spreadsheets and databases; others created systems documentation of business processes and internal controls or helped with systems conversion efforts; and others created websites; designed and implemented budgeting systems; organized fundraising programs for a variety of small, medium, and large nonprofits, government agencies, and small businesses. In all of these situations, the students were doing client-based services that required some level of project management skills, learning many of the softer, professional skills in addition to the harder technicalities of accounting.

As the “charter” 1997 chairperson of the AAA Active Learning Committee, I thought that an article describing the current best practices of service learning, five years after service learning was brought to the AAA membership, might be interesting to the readership of the Communicator. I would argue that during the past five years, the term service learning has lost its political interestness, and has fallen to a broader, replacement term of “civic engagement.” Civic engagement can mean a lot of different things, many of which are not service learning in a strict definitional sense. This weakness of academic rigor in many areas of the new “civic engagement,” if you will allow me to call it that, is what has

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motivated the new and improved service-learning movement: community-based research.

Community-based research has been defined as an equitable and reciprocal partnership among students, faculty, and community members who come to the table together to collaboratively engage in empirical research that has the purpose of solving a pressing community problem or effecting social change through the dissemination of the results of the research. Basically, the community-based research model allows all of the stakeholders to negotiate win-win projects that focus on benefiting the local community, not in an indirect, passive, hands-off manner, but rather in a roll-your-sleeves-up, get-in-there, get-your-hands-dirty active way. The pedagogical process of community-based research is to utilize the academic discipline knowledge, and follow the rules of scientific data collection to result in the production of new knowledge that is a story that is important for others to hear. In other words, CBR is a method of conducting empirical academic research that engages the students in the application and extension of discipline-specific knowledge that directly benefits local communities. All of the participating partners determine the focus and scope of the research project, shape the research questions, and design the research methodology. Together they execute the research, analyze the data, and disseminate the results. A student takes away great theoretical and empirical knowledge and experience, the community partner has a report for its stakeholders or grant providers, and the faculty typically writes journal articles.

Both supporters and critics argue that community-based research has an underlying philosophical agenda of social action and social change. Students involved in community-based research are oftentimes asked to critically analyze the community to determine the social problems, to research the causes of social problems, and to brainstorm solutions. The community-based research requires them to determine the type of data that might motivate the stakeholders to prioritize a focus on a solution that benefits the community. These tasks promote an attitude of active and democratic citizenship (see http://www.princeton.edu/%7Ecblit/).

Community-based research typically requires projects that last longer than a semester, and involve the building of long-term relationships between the partners. The research problem identification, problem analysis, solution set determination, research design and methodology decisions, data collection, data analysis, and the creation of conclusions from the results of the research are all separable steps that can be divided across different semesters. The discipline of accounting has a tremendous amount of knowledge to contribute to community-based research projects—in terms of providing cost evaluations, revenue models, implanting auditable controls, determining future streams of cash inflows and outflows, viabilities of service-provision models, etc.

Community-based service learning projects have involved studies of many different kinds of social problems: whether there has been discrimination in housing and/or in hiring, measuring the effects of and the needs related to homelessness on the local community; questioning the fairness of advertising, especially when the target of advertising campaigns are vulnerable citizens; conducting the review of environmental impacts of different local industries; evaluating the need for a local credit union or cooperative; surveying the community’s youth to establish a channel for their voice to be heard at the local government offices and the evaluation of the effectiveness of juvenile detention programs; or the dissolution of prior programs.

The “bottom-line” question for university faculty, students, and administrators has not changed. Service learning, in whatever form or label, must be able to answer clearly the question of who it fits into your institution’s mission, your program’s desired outcomes, and your course’s learning objectives. I have always thought that the best things about service learning are that the improved learning and community outcomes are clear to see, easy to measure and document, and are validated by the testimony of an independent non-university third party. I see service-learning efforts in the future continuing to morph and evolve as our social problems and needs change, and we realize that we can easily leverage our higher education resources to improve our programs and our communities.

Special thanks to Nick Cutforth of the University of Denver for his leadership in Community-Based Research.
What Does Your Syllabus Contain?

Susan V. Crosson, Santa Fe Community College, Gainesville, Florida

A syllabus details everything a student wants to know about your course. Not only should it be your student-professor contract for the course, it should cover all course essentials. Because it is the guiding course document, it needs to be as informative and complete as possible. It must be more than a written policy-and-procedures manual of the professor and the course. A short list of its essential features includes:

- Professor name and title
- Office location, phone, email, and fax numbers
- Office hours
- Professor website URL
- College and/or department refund, withdrawal, and drop dates
- Course title, section, meeting times, and room location
- Course website: URL, contents, and if it is password-protected
- Course prerequisites and special requirements, i.e., preparatory flags, permission only
- Course credit hours
- Course objectives, competencies, and outcomes
- Course description
- Textbook and required materials
- Resources available at the library, on the publisher website, or at a copy center
- Learning and/or computer lab hours
- Departmental policies, i.e., TAs, tutoring, answer books, calculators
- Americans with Disabilities statement
- Academic dishonesty policy and student code of conduct
- Course grading policy and grading scales
- Class procedures, format, and standards of performance
- Attendance policy
- Quiz policy
- Exam day policies
- Make-up policy
- Re-grade policy
- Homework policy
- Explanation of special assignments, i.e., preferred format, grading criteria, content
- Explanation of team projects, i.e., how teams are selected, team evaluation standards
- Course calendar showing date, chapter or topic for the day, due dates, and exam dates
- A listing of text chapters with the emphasized learning objectives, topics, and related questions, exercises, problems, or cases
- A listing of reading assignments by date

More can be added to this list of syllabus essentials depending on your course and school. The resulting syllabus is the framework for a successful course experience. It sets clear expectations for the course and details professor policies. Following its requirements, a student knows the what, when, and how of course tasks and where to seek help and resources.

Another school reviewing it for articulation credit would have a good idea of the course’s content and rigor and the student’s competence from the syllabus. Disputes and misunderstandings are easily settled at the faculty-student level because the course policies are articulated in writing. The syllabus assures the student of a positive, reasonable course experience. The written syllabus protects the professor from the “you said/I heard” interpretations of students. Students can focus on learning the material instead of trying to remember the course policies.

In other words, a well-written complete syllabus results in course delight!
The Two-Year College Educator of the Year Award

Do you know someone who has distinguished him/herself in the field of accounting education? Please nominate that individual for the annual Educator of the Year award, which will be presented at the American Accounting Association conference in Orlando next summer during the meeting of the Two-Year College Section. This is a wonderful way to recognize the professional contributions of one of our colleagues. A committee of the Two-Year College Section will select the recipient.

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

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

Criteria:
The candidate must show evidence of:
1. Excellence and innovation in teaching accounting.
2. Commitment to the improvement of teaching within his or her institution.
3. Leadership in the development of teaching and learning beyond his or her own courses.

Nomination Procedure:
• The nominator must notify the committee by May 10, 2004. This can be done by letter or email message. Self-nominations are acceptable.
• The candidate must submit nomination materials (see next section) by May 31, 2004.
• The address for submissions is:
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  1500 North Verdugo Road
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  Phone: (818) 240-1000 X 5524
  Fax: (626) 799-5012
  Email: ckloezem@glendale.edu

Nomination Materials:
The candidate should submit the following by May 31, 2004:
1. Name, college address, home address, college phone number, home phone number, fax number, and email address of candidate.
2. A curriculum vitae or resume.
3. Other materials that show:
   3.1. Number of years of teaching experience.
   3.2. Number of years as a member of the AAA Two-Year College Section.
   3.3. Evidence of teaching excellence. Examples: data from teaching evaluations over several years; list of special course development efforts; description of effective teaching strategies used; letters from colleagues and students; examples of course materials; previous teaching awards or summaries of student ratings.
   3.4. Evidence of educational leadership. Examples: conducting seminars, workshops, conferences, or other events for colleagues; papers, texts, newsletters, or other publications related to teaching; work on special projects related to learning.
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