

Session 1.02: 1.02 CRITICAL THINKING I  
DATE: SATURDAY, JULY 30, 2022  
TIME: 10:10 AM - 11:10 AM PDT

*AICPA Critical Thinking Resources for Faculty and Students*

Susan K Wolcott  
*WolcottLynch*

**ABSTRACT:** Accountants are increasingly called on to demonstrate strong critical thinking and professional judgment. While accounting technical knowledge continues to be essential, entry-level accountants must apply critical thinking earlier in their careers. For example, data analytics depends on strong critical thinking skills. Unfortunately, most accounting students have historically graduated with poor critical thinking skills. Not all faculty teach critical thinking effectively, and they might misunderstand student attempts at critical thinking and/or give students inappropriate learning activities and feedback. To address these issues, the AICPA has developed resources for both accounting faculty and accounting students to provide guidance for enhanced critical thinking. This session will be presented by an accounting academic who authored the AICPA resources and has worked with faculty for more than twenty-five years to develop students' critical thinking. This session will provide an overview of the AICPA resources. Learning Outcomes: • Apply quick classroom formative assessments to identify students' cognitive levels • Relate a critical thinking model to various topics in financial accounting, management accounting, assurance, and/or tax courses • Design learning activities and feedback to methodically build students' skills • Discuss the need for critical thinking development across the entire accounting curriculum. Participants will also obtain access to downloadable resources.

Session 1.02: 1.02 CRITICAL THINKING I  
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*We've Got Game: Trouble at Tindy, a Fraud Simulation*

Tina Carpenter  
*The University of Georgia*

Cindy Durtschi  
*DePaul University*

Vince LoRusso  
*TrueUp*

**ABSTRACT:** We propose to share a new animated fraud-investigation-simulation that is infused with cutting-edge technologies that will excite students by providing a hands-on experience in fraud detection. This active-learning experience comes with gamification features and artificial intelligence (AI) processing. Students engage in critical thinking as they gather evidence from disparate sources, use data analytics and synthesize the information into a coherent case all while the technology enhances their problem-solving and engages their intellectual curiosity. Within the game, students interact with company employees and search for evidence of fraud. To pass a level, students must analyze the data they have obtained to find solutions to a series of questions. Each level helps students learn an essential fact to further their investigation: Fraud identification, perpetrator identification, how the fraud was committed, and proof of intent (i.e., not just an error). Each fact must be supported with evidence collected during the game. The final game level provides students the opportunity to interrogate their suspects by choosing interview questions and the order in which they choose to ask them. If students choose well, then a confession is possible. Throughout the game students receive feedback related to their progress. The game is appropriate for face-to-face, or online courses. Students can work independently or in groups. Accounting knowledge required is from an intermediate financial accounting course, and the internal control knowledge comes from an audit course. The game could be used in financial accounting, auditing, forensic accounting, data analytics, or an accounting information systems course. The AI features imbedded in the simulation collect data on performance, learning, and the search techniques used by students. This data collection makes assessment of the teaching and learning objectives very easy. Finally, students can be assigned a written investigative report if the instructor wishes to help students improve their writing and analytical skills. Students are truly engaged and enjoying learning! We would love to share this game with you.

Session 1.03: 1.03 CPA I  
DATE: SATURDAY, JULY 30, 2022  
TIME: 10:10 AM - 11:10 AM PDT

*CPA Evolution—Resources to ensure your students are future-ready*

Anna Howard  
AICPA

**ABSTRACT:** The CPA Evolution initiative aims to transform the CPA licensure model to recognize the rapidly changing skills and competencies the practice of accounting requires today and will require in the future. Join the AICPA Academic and Student Engagement team for a discussion of the resources they have available for faculty to upskill and teach the emerging topics to their students. The panel will feature authors of the award-winning cases on the topics of data analytics, data visualization and others.

Session 1.03: 1.03 CPA I  
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*Proposed Changes for the CPA Exam 2024*

Michael Decker  
*AICPA*

**ABSTRACT:** At last year's AAA panel discussion, we shared how the CPA Evolution initiative aims to transform the CPA licensure model to recognize the rapidly changing skills and competencies the practice of accounting requires today and will require in the future. The implementation of a Core + Discipline CPA licensure model will require significant changes to the CPA Exam. The AICPA's Exams team introduced its research project to redesign the CPA Exam under this new Core + Discipline structure for implementation in 2024. Join us this year as we share updates on the Exam team's ongoing practice analysis process, the results of the research conducted to date, the potential content to be assessed in each of the Core and Discipline Exam sections, as well as the proposed test design based on the Exam blueprints published in the July 1, 2022 Exposure Draft.

Session 1.04: 1.04 USING TECHNOLOGY IN THE CLASSROOM I  
DATE: SATURDAY, JULY 30, 2022  
TIME: 10:10 AM - 11:10 AM PDT

*Data Analytics Projects for Intro Accounting: Interactive Dashboards using Excel,  
Google Sheet, Power BI and/or Tableau*

Wendy Tietz  
*Kent State University*

Tracie Miller  
*Franklin University*

Jennifer M Cainas  
*University of South Florida*

**ABSTRACT:** A key step in data analytics is getting the data ready for use – in fact, this step can take more time and effort than the analysis of the data. In these new projects, students are introduced to the concept of Extract, Transform, and Load (ETL) through an introductory accounting project that is completely turnkey for the instructor. To show students the “why” of ETL, an interactive dashboard will be built after the data cleaning steps are completed. These projects are available in three levels: Beginner (five data cleaning techniques plus two-visualization dashboard); Intermediate (beginner project with seven additional data cleaning techniques plus three-visualization dashboard); and Advanced (intermediate project with additional data cleaning techniques plus four-visualization dashboard.) In addition, the project is available in four software tool combinations: Excel, Google Sheets, Tableau Prep combined with Tableau and Alteryx combined with Power BI. Complete step-by-step video instructions and instructor guides are available to make project adoption easy and painless in introductory accounting courses. These projects are available at no cost for instructors to use in their classes. In this session, we will walk through the key aspects of the projects and will discuss teaching strategies.

Session 1.04: 1.04 USING TECHNOLOGY IN THE CLASSROOM I  
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*Learning How Digital Technology and XBRL Transforms the Future of Global ESG Reporting*

Mark A Holtzblatt  
*Cleveland State University*

Kristine M Brands  
*United States Air Force Academy*

**ABSTRACT:** Digital technology is transforming the way we live, learn, work, and communicate. Many experts and observers believe the time has come for ESG reporting to join this revolution. Essentially every business process is being reimaged at the moment, thanks to cheap computing and cloud platforms, ubiquitous internet access, big data and next generation analytics, and machine learning. XBRL is coming of age now that all these things are true. Thus, from the data systems supporting the content, to how the report is displayed and scrutinized, digitization and XBRL are ready to advance ESG reporting for both corporate issuers and users of their data. This is unsurprising because the digitization of FINANCIAL reporting has already made vast inroads. This is demonstrated by the widespread global adoption of XBRL. For example, for financial reporting purposes the SEC mandates the use of XBRL filings since 2009, the IASB annually produces the IFRS Taxonomy, and the EU recently mandated the use of iXBRL, effective in 2021, with the European Single Electronic Format (ESEF). However, challenges and problems exist on the road to the future. Several ESG frameworks have developed independently over 20 plus years. Many of these guidelines are voluntary, privately funded, exploratory, and lack comparability. Different frameworks, performance metrics, standards, and scope cause an alphabet soup approach. And instead of focusing on ESG performance and reporting, some voluntary disclosures are distorted or inaccurate, presenting a marketing or green washing spin. During the last two decades there have been significant efforts to create frameworks and guidelines for reporting ESG information. The more well-known and widely used frameworks are the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), the International Integrated Reporting Council (IIRC), and the Climate Disclosure Standards Board (CDSB). Newer frameworks that are just now emerging include those of the European Financial Reporting Advisory Group (EFRAG) and the recently created International Sustainability Standards Board (ISSB). In mid-2021, the SASB and IIRC merged to form the Value Reporting Foundation (VRF). Then in November 2021, the VRF and CDSB were consolidated into the ISSB (ISSB 2021). In 2022, the U.S. SEC is expected to propose mandatory ESG disclosures in SEC filings. This presentation provides a comprehensive examination of the evolution toward the digitization of ESG reporting using XBRL. The various major ESG reporting framework organizations as well as their corresponding efforts and challenges toward digitization of ESG reporting are explored and analyzed.

Session 1.05: 1.05 ENGAGEMENT I  
DATE: SATURDAY, JULY 30, 2022  
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*Seeing is believing Accounting Visualization in Intro Accounting*

Jonathan M. Wild  
*University of Wisconsin - Parkside*

**ABSTRACT:** We live in a visual world. The adage, a picture is worth a thousand words, was never more true than today. Consider the following: (1) 90% of the information transmitted to the brain is visual, (2) Human brains process visuals 60,000 times faster than they do text, and (3) High quality infographics are 30x more likely to be read than plain text. Data visualization plays to our strengths. The key for us is to effectively utilize data visualization as part of our teaching of accounting. Our session focuses on data visualization as the key facet of effective data analytics. Data visualization is especially important with accounting data, which is used by all types of individuals with varying backgrounds. Data visualization is one key to motivate and engage our students. We also show new data analytics projects that are unique and powerful for introductory students. We will share visualization materials and analytics projects that are developed for introductory accounting. These are not learning management system dependent and can be implemented by all attendees immediately. These data visualization and analytics materials (1) do not require instructors to have knowledge of analytics software, (2) are accessible to introductory students, and (3) help students learn introductory accounting while using data visualizations and analytics. Further, interpretation of data visualizations is a key skill that will be assessed as part of the new CPA exam. Last, we will highlight our classroom success from using visualizations.

Session 1.05: 1.05 ENGAGEMENT I  
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*Wonders I Discovered as an Accidental Online Tourist*

Cindy G Steward  
*University of Illinois*

**ABSTRACT:** I originally implemented brief online journal assignments to accommodate up to 15-hour time zone differences for some students in my graduate-level Financial Standards course due to the switch to online learning during the pandemic. I noticed that the journaling activity improved student preparation, deepened critical thinking, and increased engagement. I retained the journals when we switched back to in-person classes, and I added them to my Advanced Financial Reporting course. They have made a positive difference in my courses. Original intent of the journals – method for both synchronous and asynchronous online students in same class to demonstrate engagement. Observed changes in student behavior – depth and insight of responses blew me away – I can provide some examples. Preparation for and engagement in-class activities improved. Why use journals for in-person classes? - same learning improvements carry over - student accountability for preparation, student self-reflection on key learnings, instructor insight into student progress. Design of journal prompts – this is a key element for success! Tips on what I have learned about how to write effective journal prompts, and examples of successful and not so successful journal prompts that I have used. Implementation considerations - required or optional? Graded or not?



Session 1.05: 1.05 ENGAGEMENT I  
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*Homework Quizzes. Improving Student Engagement, Retention and Performance  
using Existing Technology*

Nathaniel Stephens  
*Brigham Young University - Hawaii*

**ABSTRACT:** Most instructors in accounting understand the importance of homework completion in student learning and retention of course material. However, challenges exist in motivating students to complete homework with the intention of getting the correct answers. This is especially challenging since: (1) oftentimes students do not get feedback on the correctness of their homework responses until some time after it is submitted due to grading delays. It may therefore not be considered by students to be a valuable part of the learning process, and (2) instructors may not have time or resources to grade the homework for accuracy, and therefore may choose to grade for completeness only. One solution is the use of homework quizzes, wherein students are asked to complete an online, self-graded quiz in a learning management system such as Canvas or Blackboard by inputting selected answers from homework problems and receiving immediate feedback on its correctness or incorrectness. Responses are numerical and open-ended, so students cannot infer a correct answer through a few multiple-choice attempts. Using settings such as allowing repeated attempts up until the due date can motivate students to attempt incorrect homework problems a second or third time until they figure out the correct solution. In order to reduce the chance of copying a quiz from a friend, students are still asked to submit their completed homework assignment to be graded for completeness (and compared with other student's homework for duplication).

Session 1.06: 1.06 COURSE MODALITIES  
DATE: SATURDAY, JULY 30, 2022  
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*Simultaneously Teaching in Multiple Modalities*

Katie Landgraf  
*University of Hawaii - West Oahu*

**ABSTRACT:** The shift to teaching online is critical during these uncertain times; however, a face-to-face component is essential for effective peer-to-peer and student-teacher interfaces. Studies indicated that a face-to-face classroom modality had higher levels of student to student and student to teacher connections than an online modality (Jaggars, 2014). Educators should carefully consider the environment in which students can effectively learn, especially in difficult subjects such as accounting. Within my accounting courses, I responded to this need of a face-to-face modality with an online presence even before the pandemic started. I have successfully taught in multiple modalities since 2014, and continue to have much success even during the COVID-19 pandemic. My classroom is specifically designed so that students are able to attend face-to-face, watch online simultaneously, or watch the recorded lecture at their convenience, all while holding each group to the same level of accountability. This design does not require high level of expertise or technology from either the teacher or the student. As the educator, I have a zoom account to reach the online students. I also have an owl to capture audio and video of my lecture. The student could either show up in person which requires no use of technology or needs to have internet access to attend online. The learning outcomes of my session: 1. Help educators understand how they could simultaneously conduct one class in three different modalities. 2. Share tools on how to successfully measure student engagement within each of the three modalities.

Session 1.06: 1.06 COURSE MODALITIES  
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*Student engagement and outcomes in face-to-face versus virtual classes of introductory accounting*

Kiran Parthasarathy  
*University of Houston*

Janet Alice Meade  
*University of Houston*

**ABSTRACT:** Since March 2020, when the COVID-19 pandemic shifted classes from face-to-face to remote learning, many educators have questioned the effect of online education on student engagement and learning outcomes. In this study, we attempt to shed light on this question by comparing student engagement (proxied by in-class polling questions) and learning outcomes (proxied by cumulative final exam scores) in two semesters occurring before and after the COVID-19 transition period. Using data analysis, we conclude that in introductory financial accounting classes, student engagement is higher when content is delivered in-person face-to-face as compared to virtually. Second, higher student engagement in face-to-face classes translates into higher learning outcomes as proxied by cumulative final exam scores. Thus, accounting educators need to develop innovative teaching methods to overcome the challenges of virtual learning.

Session 1.07: 1.07 EXCEL; DATA ANALYTICS  
DATE: SATURDAY, JULY 30, 2022  
TIME: 10:10 AM - 11:10 AM PDT

*In-Class Excel Workshops*

Karen Congo Farmer  
*Texas A&M University*

Amy Fredin  
*St Cloud State University*

**ABSTRACT:** Looking for a way to help your students become more proficient with Excel tools? Starved for time to incorporate one more thing among all the important content you cover? This teaching approach will have employers, professors, and students cheering for its practical, career-related takeaways. Students get hands-on work in Excel, during class, in small group settings, where they'll gain the confidence to utilize targeted tools and techniques on their own, all while learning specific course content. This workshop approach works equally well for in-person and online modalities. We have used it in a number of content areas including: budgeting, regression analysis, support department cost allocations via the reciprocal method, goal seek within a relevant costing context, and more. The essence: with about 20 minutes of prep on your part, you'll create an Excel workbook for students to download. Using the workbook, students complete analysis in groups, while you provide support as needed. This session will show the specifics of how to Excel-erate your teaching.

Session 1.07: 1.07 EXCEL; DATA ANALYTICS  
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*Using Data Analytics to Explore Labor Rate and Efficiency Variances for Decision Making*

Marc Lewis  
*Central Connecticut State University*

Christie Novak  
*Le Moyne College*

Andrew S Weinberger  
*CCSU*

**ABSTRACT:** Students utilize analytical tools to investigate labor related data of a fictitious company to provide recommendations to senior management about bonus allocation. After interpreting and visualizing the data, students create a formal memorandum to management that highlights their findings and recommendations. In addition to improving students' analytical skills and formal communication skills, this case requires students to utilize critical thinking to assess the ethical implications of their recommendations. This case is most applicable to an undergraduate or graduate managerial accounting course. The case can be completed using various tools such as Excel, Tableau, or PowerBI.

Session 2.01: 2.01 BEA SANDERS/AICPA TEACHING INNOVATION AWARD  
DATE: SATURDAY, JULY 30, 2022  
TIME: 11:20 AM - 12:20 PM

*Data Cleaning Projects (ETL) Using Excel, Google Sheets, Tableau, Tableau Prep,  
Power BI & Alteryx for Intro Accounting*

Wendy Tietz  
*Kent State University*

Tracie Mille  
*Franklin University*

Jennifer M Cainas  
*University of South Florida*

**ABSTRACT:** A key step in data analytics is getting the data ready for use – in fact, this step can take more time and effort than the analysis of the data. We will discuss the differences among these tools and benefits/advantages of teaching each tool. In these new projects, students are introduced to the concept of Extract, Transform, and Load (ETL) through an introductory accounting project that is completely turnkey for the instructor. To show students the “why” of ETL, an interactive dashboard will be built after the data cleaning steps are completed. These projects are available in three levels: Beginner (five data cleaning techniques plus two-visualization dashboard); Intermediate (beginner project with seven additional data cleaning techniques plus three-visualization dashboard); and Advanced (intermediate project with additional data cleaning techniques plus four-visualization dashboard.) In addition, the project is available in four software tool combinations: Excel, Google Sheets, Tableau Prep combined with Tableau and Alteryx combined with Power BI. Complete step-by-step video instructions and instructor guides are available to make project adoption easy and painless in introductory accounting courses.

Session 2.02: 2.02 ACADEMIC INTEGRITY; INSTRUCTIONAL DESIGN  
DATE: SATURDAY, JULY 30, 2022  
TIME: 11:20 AM - 12:20 PM PDT

*Leveraging Technology to Foster Academic Honesty In Your Courses*

Markus Ahrens  
*Saint Louis Community College-Meramec*

Cathy J Scott  
*University of North Texas - Dallas*

**ABSTRACT:** While academic integrity has been a topic of discussion for years, the increased availability of new technologies has provided students with more creative opportunities to cheat. Join us for an interactive discussion on academic integrity. This session will provide you the opportunity to learn about several technology tools students are using to cheat as well as explore technologies and techniques you can use to foster academic honesty in your courses.

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Withdrawn



Session 2.03: 2.03 TAX I  
DATE: SATURDAY, JULY 30, 2022  
TIME: 11:20 AM - 12:20 PM PDT

*Innovative Methods to Improve Your Tax Students' Critical Thinking Skills*

Gregory A. Carnes  
*University of North Alabama*

Suzanne Youngberg  
*Northern Illinois University*

**ABSTRACT:** Our presentation will focus on innovative ways to improve tax students' critical thinking skills as well as develop their ability to problem solve in a realistic format. We will provide specific tools and techniques for each focus area, as follows: Improve student's critical thinking skills: By understanding the "why" behind specific tax laws, students will be better equipped to develop their problem-solving skills, and to create strategies for tax situations that are new or ambiguous. The session will summarize eight foundational principles of the income tax law that, once learned, provide a foundation to understand the underlying logic of the tax law. This foundation prepares students to use critical thinking skills to develop efficient tax planning strategies by helping them understand that the foundational principles of the income tax law are not random, but rather follow a few logical, well-conceived guidelines. The learning outcome is a student better prepared to solve tax planning problems from a creative, goal optimization approach. Develop innovative teaching tools to help educators explore problem solving beyond the textbook application: The session will include a multi-faceted tax problem that includes multiple source documents such as W-2's, 1099s, 1098s, legal agreements, and other real tax source documents so the students can apply what they have learned in the classroom to a real-world setting. The learning outcome is for the student to be engaged in a realistic tax situation that presents compliance and planning opportunities.

Session 2.03: 2.03 TAX I  
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*Racial Justice and the Internal Revenue Code*

Amanda Marino  
*San Diego State University*

Landi Morris  
*Bentley University*

**ABSTRACT:** This session will introduce a learning strategy (LS) that integrates conversations about racial justice into tax curriculum. The LS draws from Dorothy Brown's *The Whiteness of Wealth*, to highlight areas of inequity within the Internal Revenue Code (IRC). We will provide discussion questions, assignments, and practice problems to illustrate, both theoretically and numerically, inequities arising from the IRC. This LS can promote critical thinking on issues of diversity and equality within tax law. The goal of the LS is to improve students' racial literacy, to teach students to be critical consumers of race, and to ask questions about the relationships between power, race, and justice. The LS seeks to develop business leaders that are literate about tax history, and how that history informs racial injustice. The LS will outline five areas of inequity in the IRC: marriage, home ownership, higher education, jobs and employee benefits, and transfers of wealth. This LS will look to population statistics and tax law to illustrate examples of how these inequities transpire. There will be mapping of each area in the LS to the IRC and to chapters of tax textbooks commonly used in higher education. This should assist faculty in implementing the LS in their classroom. In addition, the LS will provide faculty with resources on how to effectively deliver sensitive material in a college setting. Guidance on how to talk about issues of racial injustice can provide lifelong learning tools for the teachers and help develop critical thinking skills for the students.

Session 2.04: 2.04 ENGAGEMENT II  
DATE: SATURDAY, JULY 30, 2022  
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*Making Tax Accounting Less Taxing For Students*

Stanley Hong  
*DeVry University - Long Beach*

**ABSTRACT:** Learning tax accounting can be challenging for many students. A professor can facilitate the learning process by making a course more engaging for students. Technology and interactive activities can be incorporated in a virtual classroom to enhance the learning process. A live virtual session that is recorded can be beneficial to students when the professor reviews some of the challenging topics in tax accounting. I narrate PowerPoint slides and incorporate in class exercises to reinforce the topics that should be learned. The in class exercises consist of problems that can be challenging to tax accounting students such as making computations on various tax topics as well as making a recommendation based on a set of circumstances. I engage students by posing questions on how various tax topics can be applied in practice. I also share my experience on how auditors interpret tax law during income tax audits. It is important to record the live sessions for students who are not able to attend as well as for attending students who would like to review the recording. Well crafted threaded discussion questions can also facilitate the learning process and increase course engagement for students. Questions that demonstrate a student's ability to apply tax law as well as peer to peer activity should be incorporated in the threaded discussions. A professor should provide timely feedback to encourage student participation. Videos on complex tax accounting computations can also be incorporated to facilitate student learning. I have received many positive comments from students on how the videos assisted them in learning various course topics. Videos should be kept short to target specific topics and to maximize student engagement. I believe that virtual learners will have a positive course experience and enhance their learning through the use of technology and interactive activities.

Session 2.04: 2.04 ENGAGEMENT II  
DATE: SATURDAY, JULY 30, 2022  
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*Learning Modality Showdown: Evaluating Student Preference Between Different Learning Modalities*

Julianna Browning  
*California Baptist University*

**ABSTRACT:** This session relates to a learning modality experiment conducted in Principles-level accounting courses in the 2021-2022 academic year. With COVID-19, my institution was required to shut down to in-person learning within the School of Business and pivoted to an online modality instead: live virtual synchronous learning. During the 2020-21 academic year, students were aware that courses would be offered in this modality prior to the term start date. While faculty used a variety of technological tools to bridge the learning environment and serve as a proxy for in-person learning, there has been mixed anecdotal feedback from students about their satisfaction with the live virtual synchronous modality. As COVID-19 restrictions were lifted and in-person instruction resumed in Fall 2021, we are interested in studying student preference, satisfaction, engagement, retention, and learning outcomes as well as teaching effectiveness of different synchronous course modalities. Post-pandemic, the option to offer campus-based course sections in different modalities could be an effective alternative to accommodate both 1) students who may not want an in-person classroom environment or who are sick or traveling and 2) university classroom space constraints. The purpose of this session to present and discuss the survey results. Keywords: Face-to-face learning, Hybrid learning, Virtual Synchronous learning, Teaching modalities, Pedagogy, Learning preference, Student preference, Student engagement, Student outcomes

Session 2.04: 2.04 ENGAGEMENT II  
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*Post-COVID Pandemic Teaching Take-a-Ways: The Keepers, Innovators and Losers*

Susan Galbreath  
*Lipscomb University*

**ABSTRACT:** Almost overnight in spring 2020, the COVID-19 pandemic threw the traditional, in-person higher education teaching model well into the future where remote and online learning became necessities for survival. Without an existing playbook, institutions created a pathway in a just-in-time mode, finding in many cases that they were not prepared to teach and support totally remote learners. Like most institutions, Lipscomb University charted a path through COVID that allowed us to keep the academic doors open with in-person learning while also accommodating off-campus learners. Now, with many lessons learned, there are some COVID changes related to teaching that are keepers, others that will be innovated on for future benefit and yet others that are losers and will be discontinued. The goal of this teaching session is to share and highlight the teaching and classroom implications of several COVID-19 changes in the classroom, to hear from others their best COVID-19 teaching experiences and to discuss how these changes may impact or alter historical and traditional notions about course delivery, student support and learner choices. Examples of teaching modifications will be discussed in the following categories: The Keepers--Things we liked. -WiFi infrastructure increase -Zoom room capability -Zoom office hours -Zoom tutoring services -Zoom student meetings (advising, etc.) - Lipscomb Online courses for traditional students The Innovators--Things we will improve upon. -Faculty training for remote, hybrid and online models -Instructional designers for online and remote course creation -Modified hybrid class model to use in approved situations -Record classes The Losers--Things we will discontinue. - Cohorting classes -Hybrid class model -Online-only courses for traditional students

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*Integrated Managerial and Cost Accounting Case Studies with Data Analytics*

Susan Lynne Wright  
*The Citadel*

**ABSTRACT:** The author has created five integrated cases with data analytics on topics studied in an intermediate or graduate level managerial/cost accounting course. Each case is available with an Excel template, hints and videos. For instructors, learning objectives and rubrics align to traditional program goals. The cases are based on a fictitious start-up company that designs footwear that appeals to environmentally conscious consumers. In the first case, students create a traditional and contribution margin income statement, conduct CVP analysis, and evaluate the pros and cons of outsourcing. Students use Excel predictive analytics to forecast sales. Case 1 Learning Objectives: • Create a traditional and contribution margin income statement • Perform CVP analysis • Develop a linear sales forecast using predictive analytics In the second case, students develop budgeted production costs. The flow of costs through inventory accounts, and cash flows for a new assembly operation are explored. Case 2 Learning Objectives: • Calculate product costs for direct materials, direct labor, and manufacturing overhead • Create Excel scatter graphs, trendlines and regression parameters • Trace product costs through inventory accounts • Calculate inventory turnover and days in inventory • Construct capital project cash flows In the third case, students develop master and capital budget documents. CVP and margin of safety computations include multiple products. Case 3 Learning Objectives: • Create a manufacturing master and capital budget • Create mortgage amortization schedule • Calculate break-even point and margin of safety for multiple products • Create budgeted contribution margin income statement • Use Excel NPV, IRR, and payback to evaluate a capital project • Use Excel data tables to conduct What-if analysis In the fourth case, students compare the master budget to actual results. Students calculate price elasticity and use Solver to determine the optimal product mix. Case 4 Learning Objectives: • Create a flexible budget and manufacturing cost variances • Calculate price elasticity and determine strategy to increase revenues • Use Solver to determine optimal product mix and maximize operating income • Use Excel =IF commands and conditional formatting In the fifth case, students create an organization chart using Excel SmartArt and a balanced scorecard to map the mission and vision statements. Case 5 Learning Objectives: • Create an organizational chart using Excel Smart Art • Map company mission and vision to a balance scorecard • Evaluate key performance indicators and create a digital dashboard using Excel graphs • Evaluate a special-order decision

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*Kenzie Robotics: A Review of the Conversion Cycle through Active Learning*

Juergen Sidgman  
*University of Alaska Anchorage*

**ABSTRACT:** Using a simple manufacturing scenario, this case provides an in-class project to incorporate active learning, through role playing, to the teaching of the conversion cycle in an Accounting Information Systems and/or a Cost Accounting course. The case is designed to enable students to gather a working understanding of the conversion cycle. Upon completion of this role play activity students should be able to recognize key inputs, outputs, data, and terminology, describe major business activities and related information processing operations, comprehend the role of inventory management systems, use accounting records necessary to determine variances, and identify major threats and assess the operating effectiveness of control procedures. In the role-playing scenario, Kenzie Robotics (a fictitious company) manufactures MARCO 3.0, a toy robot made out of simple materials. Kenzie is experiencing a significant number of customer complaints related to breaking parts with minimal or no use and to robots being damaged upon delivery. Quality checks have routinely revealed defects in more than 20% of the robots inspected. Management is concerned that the number of customer complaints could increase if the company is not able to figure out what are the production process imperfections causing the problems. As such, management wants a team of accounting interns (the class students) to perform a walkthrough of the conversion cycle including the reperformance of the activities involved in manufacturing MARCO 3.0. That is, management wants the interns to build one MARCO 3.0 and perform all the record keeping necessary. Management expects that following the investigation, the team will issue recommendations to improve the efficiency and effectiveness of the manufacturing process as well as the operating effectiveness of related internal controls.

Session 2.05: 2.05 CRITICAL THINKING II  
DATE: SATURDAY, JULY 30, 2022  
TIME: 11:20 AM - 12:20 PM PDT

*Jeopardy in the Classroom: An Innovative Approach to Accelerate the Learning Process for Introductory Accounting Students*

Sheril Gilberstadt  
*University of WI- Eau Claire*

**ABSTRACT:** What motivates introductory accounting students to move through the layers of Bloom's Taxonomy by remembering new accounting vocabulary and principles to evaluate, and analyze business decisions? Simply stated, a game of Jeopardy can provide the jet fuel needed to propel students through the learning process. By using an online Jeopardy template, instructors can create an engaging classroom activity that helps students learn the language of business. For introductory accounting students, mastering the language of business is a challenging undertaking. Instructors can use the online Jeopardy template to jumpstart the learning process by using a team-based approach to learning that helps students explore and improve their accounting proficiency. For the instructor, the behind-the-scenes work involves selecting categories or accounting topics to include in the template a, preparing questions for each category by writing a descriptive phrase that elicits a response, and writing the correct answer in the form of a question. Because instructors determine how many teams participate in the game and design the content of the Jeopardy prompts, the online Jeopardy template can be tailored to fit the unique needs of the classroom, including the specific size of the class. What makes the Jeopardy game an innovative teaching tool? The Jeopardy game fosters curiosity and collaboration in addition to helping students explore and improve their accounting proficiency. Using Jeopardy in the classroom encourages predictive learning since students must speculate about the kinds of issues and questions covered under a particular category. Predictive learning helps with retention and allows students to build their accounting knowledge base. With the assistance of YouTube, incite curiosity by showing the class a brief video clip of a televised Jeopardy game so the students can see a Jeopardy game in progress. Because Jeopardy team members must reach a consensus before answering a prompt, the game promotes student instruction as team members teach their peers by discussing accounting topics. This opportunity for student instruction helps move students through the interwoven layers of the learning process. Using Jeopardy as a teaching tool also promotes listening skills since teams can earn points by responding if an opposing team provides an incorrect response. As additional motivation, instructors may offer extra credit points for the Jeopardy team with the highest score. While extra credit points may motivate, improving student outcomes is inherently motivating. In the end, we are all winners if student learning is enhanced using Jeopardy in the classroom.



Session 2.06: 2.06 INSTRUCTIONAL DESIGN I  
DATE: SATURDAY, JULY 30, 2022  
TIME: 11:20 AM - 12:20 PM PDT

*Consistency Matters! Structuring Your LMS to Enhance Student Engagement with Course Content*

Sarah Elizabeth Johnson  
*Oklahoma State University*

**ABSTRACT:** Learning management systems (LMS) should be used to enhance both teaching and learning experiences. This session will focus on how to effectively organize your LMS in ways that will increase student clarity and overall engagement with your course. We will focus specifically on the Canvas LMS, but these practical tips will translate to the most commonly used LMS systems in higher education. Skills include best uses for Canvas modules, pages, studio, and the integration of your LMS with your course textbook and e-assignments.

Session 2.06: 2.06 INSTRUCTIONAL DESIGN I  
DATE: SATURDAY, JULY 30, 2022  
TIME: 11:20 AM - 12:20 PM PDT

*Creating an Engaging and Active Virtual Learning Environment*

Chris Edmonds  
*University of Alabama at Birmingham*

Arline Savage  
*University of Alabama at Birmingham*

Danielle Brannock  
*Intuitive Surgical*

Alicja Foksinska  
*Protective Life*

**ABSTRACT:** With more classes being taught online, many students miss out on the traditionally collaborative environment of an in-person class setting. To increase collaboration among online students, we implemented a new way of teaching by creating a collaborative and engaging class environment using ClassCred, a software designed for the online accounting classroom. ClassCred integrates with popular communication software, such as Slack and MS Teams, to create gamification of discussion questions with points and badges. Not only does it create excitement through gamification, students also interact with one another, build connections, and learn to use important communication tools that many Fortune 500 companies utilize. During our round table discussion, we will demonstrate ClassCred, examine our successes implementing it in our classes, and discuss different ways that you, as an educator, can engage your students when teaching online/hybrid classes. Our round table also includes an accounting practitioner to share perspectives of how teams at Big Four and industry companies communicate using these kinds of technologies.

Session 2.07: 2.07 TEACHING EXCELLENCE  
DATE: SATURDAY, JULY 30, 2022  
TIME: 11:20 AM - 12:20 PM PDT

*Developing In-demand Skills in Financial Accounting*

Wayne B. Thomas  
*University of Oklahoma*

**ABSTRACT:** The purpose of this session is to discuss strategies for curriculum design and assignment activities that help students build in-demand skills related to critical thinking, data analytics, logical application, and the use of emerging technologies in the Financial Accounting course. While a solid understanding of the basic principles of Financial Accounting is imperative, the profession is pushing for our students to develop higher-level skills. By developing our curriculum with these skills in mind, we help better prepare students for a career in accounting, help students see accounting as a value-added career based on professional judgment and decision making, help attract the best undergraduate students into the accounting major, and help non-accounting majors better appreciate the use of accounting for their future careers. The specific examples demonstrated in this session include: 1) data visualizations and related videos to build chapter-specific frameworks, 2) analysis of real-world companies using auto-graded EDGAR and Sustainability reports, 3) active dashboards that reinforce accounting concepts and decision making, 4) auto-graded ethics and earnings management cases, and 5) integrated Excel. The length of this session can be modified to be full length or shared with other presentations.

Session 4.01: 4.01 MARK CHAIN/FSA INNOVATIONS IN GRADUATE TEACHING  
AWARD  
DATE: SATURDAY, JULY 30, 2022  
TIME: 2:10 PM - 3:10 PM

*Recipient: Using MONOPOLY as a Practice Set*

Perry Glen Moore  
*Lipscomb University*

**ABSTRACT:**

Session 4.02: 4.02 INSTRUCTIONAL DESIGN II  
DATE: SATURDAY, JULY 30, 2022  
TIME: 2:10 PM - 3:10 PM PDT

*Rethinking Introductory Accounting*

Jennifer Edmonds  
*University of Alabama at Birmingham*

Chris Edmonds  
*University of Alabama at Birmingham*

Mark Edmonds  
*University of Alabama at Birmingham*

**ABSTRACT:** Technology has completely transformed the accounting industry and shifted the role of the accountant from precise number crunching to business decision-making. However, the first accounting course has not made this shift. Typically, the first course still focuses heavily on accounting procedures, including recording manual journal entries and manual preparation of financial statements. Today's students need more than journal entries. They need a conceptual understanding of accounting that facilitates decision-making. When considering how to design introductory accounting, we need to consider that many instructors and students feel overwhelmed with the amount of material. It has become a catch-all for everything financial accounting including the double-entry system, financial statements, a multitude of transactions and in some cases financial statement analysis. There are also new ideas about incorporating data analytics, excel, critical thinking, ethics, etc. It's not possible to cover everything. Yet, many departments are unsure what is the most important and what can be cut out. This session is designed to explore ways of providing the best experience for intro accounting students. The presenters will share changes made to their courses as well as survey the audience on best practices. The goal will be to come to some consensus on what should be taught in introductory accounting to benefit all majors. If you are interested in hearing or sharing new ideas for teaching introductory accounting, please join us.

Session 4.02: 4.02 INSTRUCTIONAL DESIGN II  
DATE: SATURDAY, JULY 30, 2022  
TIME: 2:10 PM - 3:10 PM PDT

*Using reflection to increase student understanding of how accounting is important to any career in business*

Nelson Ma  
*University of Technology Sydney*

Amanda White  
*University of Technology Sydney*

**ABSTRACT:** The accounting profession is often perceived negatively among university business students due to biased stereotypes stemming from unflattering portrayals in popular media. These perceptions, stemming from an absence of awareness about the profession, can contribute to a lack of engagement with mandatory accounting subjects undertaken by business students leading to a poor subject performance which deter from pursuing further study and a career in accounting. This project aims to understand and address the perception issue by introducing reflective activities around career development and examining the impact on the development of more informed student perceptions toward the accounting profession. The intervention will be implemented in an introductory accounting subject completed by all first-year business school students at a large metropolitan university and involves within-curriculum reflective writing assessment, and career ideation workshops facilitated by the University's Careers Unit that require students to evaluate career pathways in accounting and other business majors. This project contributes the learning outcome of students understanding and evaluating the role of accountants and accounting information in business. The analysis informing the findings will be conducted in three stages. First, textual analysis of student reflections around the role of accounting in their career pathway will be conducted. Second, student perceptions around the accounting profession are gathered prior to and following the workshop and assessment using short voluntary in-class surveys and compared. Third, student enrolments and retention rates in the accounting major in the two years following the intervention will be collected and compared to prior cohorts.

Session 4.03: 4.03 ACADEMIC INTEGRITY  
DATE: SATURDAY, JULY 30, 2022  
TIME: 2:10 PM - 3:10 PM PDT

*Exploring the student learning, skill assessment and academic integrity in an authentic three-stage online exam assessment*

Sarah Yang Spencer  
*The University of Melbourne*

Valerie Cotronei-Baird  
*the University of Melbourne*

**ABSTRACT:** Designing authentic and formative assessments that assess accounting students' professional and critical thinking skills, eliminate cheating, and promote collaboration is challenging. The pandemic has undoubtedly made this challenge more acute in the past two years and demanded our urgent attention and timely response. The purpose of our presentation is to showcase our response to the above challenge through a three-stage online exam design based on the principles of authentic assessment (Biggs & Tang, 2011; Villarroel et al., 2020). The exam is based on a real-world case, a group online discussion mirroring the professional exam where students discuss their answers and reach consensus, and an individual reflection piece. Students are assessed on different criteria and performance dimensions for each stage via assessment rubrics. During our presentation, we will demonstrate that cheating is almost instantly eliminated due to the scaffolding nature of the exam stages. Students better understand the exam questions and the required knowledge compared to a traditional exam. We will also show that the group discussion provided a dynamic opportunity to capture a range of students' professional skills, including communication (verbal and active listening), negotiation, time management and teamwork skills. Further, the reflection component has proven an effective measure of such skills for lifelong learning. The presentation will also discuss our plan for future improvement and research into this assessment design.

Session 4.03: 4.03 ACADEMIC INTEGRITY  
DATE: SATURDAY, JULY 30, 2022  
TIME: 2:10 PM - 3:10 PM PDT

*Battling Compromised Content: A Better Way to Test*

Bradley R. Skousen  
*IE Business School*

Christopher J. Skousen  
*Utah State University*

**ABSTRACT:** The COVID 19 pandemic has brought to light another challenge that has been bubbling under the surface for years, academic dishonesty in remote assessments. The increased levels of cheating and our field's approach towards academic integrity warrant greater attention. We argue that the current approach is problematic and that there is a better way forward. The current approach towards curbing academic dishonesty is based on trying to "catch the act of cheating." Under this approach, universities have adopted proctoring technologies (i.e. lockdown browsers, web-cams). These technologies have been shown to be problematic as they are considered to be too invasive and increase student anxiety. Furthermore, students have found ways to get around such technological solutions. These solutions also do little to prevent specific forms of cheating that have proliferated in recent years. Specifically, we have seen a dramatic increase in collaborative cheating in asynchronous exams and access to compromised content via websites such as Quizlet, Chegg, and CourseHero. We suggest that a better way forward is to focus on "eliminating the advantages gained from cheating" through better assessment design and non-invasive technologies. If students try to cheat and find no benefit, cheating behavior will be reduced. This approach is particularly relevant to minimize collaborative cheating and to deal with compromised content and is based on solid academic evidence. Research indicates that the appropriate level of randomization techniques and real-time non-invasive tactical deterrents can neutralize the advantages gained from cheating. This approach appears to be a more effective way forward.



Session 4.04: 4.04 TAX II  
DATE: SATURDAY, JULY 30, 2022  
TIME: 2:10 PM - 3:10 PM PDT

*COVID and the affect on VITA*

Robyn Barrett  
*Saint Louis Community College*

Amy Monson  
*Saint Louis Community College-Forest Park*

**ABSTRACT:** In this session we explain how we COVID affected our VITA program and the lessons we have learned. We know that our students need to be better prepared for their careers in the workforce and there has been an emphasis on the teaching of ethics in accounting and business programs. We have modified our approach but kept our goal of creating a service-learning environment and the development of students who are civic-minded and socially responsible. This approach enhances the perception of the study of accounting and career opportunities in accounting.

Session 4.04: 4.04 TAX II  
DATE: SATURDAY, JULY 30, 2022  
TIME: 2:10 PM - 3:10 PM PDT

*Using IRS SOI Statistics to Analyze Migration Patterns for Business and Government Planning*

Samy Garas  
*SUNY Plattsburgh*

Susan Lynne Wright  
*The Citadel*

**ABSTRACT:** Purpose: To present an accounting data analytics project that uses IRS SOI Tax Statistics online migration data. Companies and government policy makers are interested in migration patterns, including age and income brackets for several reasons. Businesses study migration patterns to inform decisions about markets and the availability of talent for operations. Government policy makers estimate tax revenues and budget expenditures for public utilities, schools, fire, police and public safety, judicial services, real property services, department of motor vehicles, social services, unemployment, medical benefits, etc. Students' study eight years of overall gross migration trends for all 50 states by examining trends in: 1) number of returns (marker for # of households), 2) number of exemptions (marker for # of people), and 3) adjusted gross income (AGI) which represents the amount of household income associated with each return. Students then select one of the 50 states and examine eight years of gross migration trends (same three variables) by age and income brackets. Learning outcomes: 1. Download, transform, and analyze eight years of IRS migration data to determine migration patterns at the Country and State level. 2. Develop data analytic skills using Excel and Alteryx to manage large data and create descriptive statistics. 3. Develop data visualization skills using Tableau to create heat maps and other visuals to display age and income brackets for multiple variables. 4. Write a report and create a recorded presentation to explain results and data implications. Courses: Managerial, Analytics, Taxation

Session 4.04: 4.04 TAX II  
DATE: SATURDAY, JULY 30, 2022  
TIME: 2:10 PM - 3:10 PM PDT

*VITA in a Post-Covid World: Guidance for Complying with the New, More Complex IRS Standards for Virtual Site Management*

Brad R. Johnson  
*Francis Marion University*

Kay M Poston  
*Francis Marion University*

**ABSTRACT:** For the past 17 years, our university has partnered with the IRS's Stakeholder, Education and Communication (SPEC) organization to administer an on-campus Volunteer Income Tax Assistance (VITA) site as an integral experiential learning component in one of its two required tax courses. Participation is required of all enrolled students. The learning outcomes derived from student participation in VITA are multifaceted, extending far beyond the acquisition of task-based tax preparation skills to include the development of (1) discipline-specific critical thinking skills, (2) enhanced communication and collaborative skills, and (3) professional workplace skills. COVID-19 presented VITA site coordinators with the unique challenge of finding ways to remain accessible amid a global pandemic. During the 2020 and 2021 filing seasons (for 2019 and 2020 returns), sites increasingly incorporated virtual methods to accomplish specific steps in the tax return preparation process, prompting the IRS to voice heightened concerns over taxpayer identity issues and the adequate securing of taxpayer personal identifiable information. The result is a more burdensome process for gaining IRS site approval for the 2022 filing season. Beginning in 2022, to obtain site approval, the site coordinator must submit a completed VITA/TCE Filing Season Readiness Forms Workbook for examination and approval. Of particular note in the post-COVID world are Forms 15272 (VITA/TCE Security Plan) and 14446 (Virtual VITA/TCE Taxpayer Consent), both of which must document the methodologies used to assist taxpayers in remotely preparing their returns. To the extent that a site uses virtual methods (i.e., does not interact face-to-face with the taxpayer) for any step in the tax return preparation process, the site coordinator must describe in detail how the site performs each virtual step in a manner that (1) authenticates the identity of taxpayers and (2) protects taxpayers' personal identifiable information. The purposes of this session are to (1) provide participants with guidelines for establishing the remote steps in the tax return preparation process in a way that is likely to meet IRS approval and (2) offer a template for suggested answers to the questions proffered on Forms 15272 and 14446, which are sourced in and referenced by Publication 5450 (VITA/TCE Site Operations). The intent is to ease the extra burden being placed on site coordinators by the new approval standards. The enhanced student learning outcomes to be derived from the experiential learning offered by VITA are sufficiently great that added administrative burdens should not act as an impediment to implementation.

Session 4.05: 4.05 INSTRUCTIONAL DESIGN III  
DATE: SATURDAY, JULY 30, 2022  
TIME: 2:10 PM - 3:10 PM PDT

*How to Create the Paperless Accounting Classroom*

Tim S Creel  
*Lipscomb University*

Veronica Paz  
*Indiana University of Pennsylvania*

Christina M Olear  
*Penn State University - Brandywine*

**ABSTRACT:** The paperless accounting classroom exists when the professor does not use paper in relation to teaching course concepts. The syllabus, tests, and class activities do not include paper submissions or handouts to students. All professor lead classroom activities do not include paper. The benefits of the paperless accounting classroom include greater efficiency of classroom operations, teaches sustainability practices to students, and it better prepares students for what they will see in the future workplace. The most important element of establishing a paperless accounting classroom is the implementation of many different forms of technology. This session will discuss many methods and helpful hints on how the paperless accounting classroom can be created by professors and used in any accounting class.

Session 4.05: 4.05 INSTRUCTIONAL DESIGN III  
DATE: SATURDAY, JULY 30, 2022  
TIME: 2:10 PM - 3:10 PM PDT

*Increasing Student Interaction in Asynchronous Online Accounting Classes*

Marianne M Rexer  
*Wilkes University*

**ABSTRACT:** Learning platforms, emergent technologies, and many communication mediums provide for interactivity between 1) students, 2) students and course content, and 3) students and the instructor. Yet, there are still online professors who solely use traditional communication tools like video lectures, discussion boards, and email. This session will use an auditing class to illustrate practical strategies for increasing interactivity and share specific examples of how podcasts, course labs, and Pecha Kucha presentations can be used together to increase all three types of interaction exchanges. Podcasts are ideal for learners who often ‘steal learning moments’ while commuting to work or having lunch. Developing short theory and example based podcasts with topics, such as analytical procedures, allows the learner to listen when they most desire to learn. While podcasts can cover theory, learners still need to understand application and techniques. Developing lab assignments requires the student follows the professor’s step-by-step instruction and interact with the material. This is especially useful when providing students with the experiences of using Excel, Tableau, SQL, and many other tools. The learner-learner interaction is an opportunity for learners to co-construct knowledge and meaning together. This is enhanced with a Pecha Kucha 20×20 presentation where students show 20 images, each for 20 seconds. Properly done with student teams, these presentations challenge students to work together, to be concise in visual and oral explanations, and to practice their delivery. This presentation is designed to so faculty leave with a template that integrates all three interaction types into their course.

Session 4.05: 4.05 INSTRUCTIONAL DESIGN III  
DATE: SATURDAY, JULY 30, 2022  
TIME: 2:10 PM - 3:10 PM PDT

*Beyond the Ordinary: A Value-Added Approach to Using Rubrics in Master's  
Accounting Courses*

Sandria S Stephenson  
*Georgia College & State University*

**ABSTRACT:** For decades, Rubrics have been used in assessing varieties of assignments in master's courses, such as research papers, group projects, portfolios, and presentations. However, faculty have noted that students do not always adhere to the requirements of the rubrics; therefore, they can be considered a waste of time if the goal(s) of the Rubric are not met. According to Suskie (2009), there are varying types of Rubrics, Including: • Checklist • Rating Scale • Descriptive • Holistic The type used as assessment will depend on the goals of the faculty member and the assignment. The disadvantage in using the above types of Rubrics is, they do not always add not value to students' learning. Consequently, Rubrics are often used only as a type of scoring guide that assesses and articulates specific components and expectations for an assignment. This presentation will use a seminar style approach to help faculty devise Rubrics, which add value to students' learning and help them develop masters level skills, which they should acquire. It uses an integration of a Value-Added Assessment Guide (VAAG)in helping students develop written and oral communication skills, and critical thinking, and creative thinking skills. It will demonstrate the difference between papers which were done pre-and post-integrating the VAAG, to help students develop the skills noted prior and to help them produce a better written report or oral presentation. Integrating this additional layer also helps faculty mitigate rater fatigue—the stress that comes with grading papers that are disorganized, or simply not a joy to read or oral presentations, which are incoherent and descriptive.

Session 4.06: 4.06 USING TECHNOLOGY IN THE CLASSROOM II  
DATE: SATURDAY, JULY 30, 2022  
TIME: 2:10 PM - 3:10 PM PDT

*Emerging Technology: How to Reduce Student Anxiety when using Online Proctoring*

DeAnna Martin  
*Santiago Canyon College*

**ABSTRACT:** Come learn what drives student anxiety, and discover how to mitigate students' anxiety and promote student success. You will understand how the role of a proctor affects students' emotions, and you will learn what steps to take to help alleviate student worries about proctoring. This session is based on a study on test anxiety and online proctoring by Univ. of North Alabama.

Session 4.06: 4.06 USING TECHNOLOGY IN THE CLASSROOM II  
DATE: SATURDAY, JULY 30, 2022  
TIME: 2:10 PM - 3:10 PM PDT

*Gamified Learning App and Exam Performance in Undergraduate Accounting Courses  
Before and During COVID-19*

Julian Langenhagen  
*Goethe University Frankfurt*

Anna Rohlfing-Bastian  
*Goethe-Universität Frankfurt*

**ABSTRACT:** The COVID-19 pandemic has forced educators worldwide to implement new and innovative learning tools to address changing teaching conditions. However, comprehensive studies on the impact of such innovative tools on learning outcomes are rare. We developed a gamified mobile learning app and studied its impact on exam performance at a large German university in an undergraduate accounting course over four semesters. The app was launched before the pandemic. Therefore, the data allow an analysis of the general impact of the app on the one hand and of the changes due to the conversion of teaching from face-to-face to online lectures on the other. The results indicate that better performance in the app relates to good exam results, however, intensive app usage alone does not contribute to good exam performance. We also find that students who like to participate in challenges in the app show better exam performance. Following this result we plan to enhance the app functionality with an additional mode in the next year. In a mode that is inspired by the app "QuizClash" users will be able to challenge individual fellow students over several rounds to playfully determine who is better prepared for the exam. In our session, we can take a closer look at the results of our study and present our further development plans. In addition, we can discuss possibilities to implement the app at US universities as well.



Session 4.07: 4.07 DIVERSITY, EQUITY, AND INCLUSION I  
DATE: SATURDAY, JULY 30, 2022  
TIME: 2:10 PM - 3:10 PM PDT

*Covid, Caregivers and Collaborations: Lessons to Guide Us*

Karen Congo Farmer, Texas A&M University  
Amy Fredin, St. Cloud State University  
Lindsay McLachlan, Brandon University

The pandemic grounded many of us like never before, and presented us with unique, unexpected challenges. Many life lessons from the past two years have applicability to the classroom and in research moving forward. This presentation will highlight some transformative takeaways.

From a Canadian study with implications throughout North America, accounting academics, identifying as women and caregivers, were asked to submit a 750–1000-word contribution on how the pandemic impacted their lives, and the short- and long-term implications of those impacts. From the 23 academics who contributed thoughtful responses, we will share the key issues identified, and the top recommendations they offered as a result. Some of these findings may surprise you!

These findings translate into human factors that we'll explore further, notably how stressors contribute to physiological changes within us – solely as a result of environmental factors and our reactions to them. Fortunately for all of us, research has indicated that a healthy dose of actually heeding common-sense medicine can improve this condition, along with our personal and professional performance. This presentation incorporates actionable remedies. We'll also share our own anecdotes of survival that helped us in those toughest moments. And along the way, we'll translate those lessons learned into guidelines that we use going forward.

Session 4.07: 4.07 DIVERSITY, EQUITY, AND INCLUSION I  
DATE: SATURDAY, JULY 30, 2022  
TIME: 2:10 PM - 3:10 PM PDT

*Accounting Practicum: Designing an Inclusive Course to Serve all Students*

Rachel Domnick  
*Oklahoma State University*

Sarah Elizabeth Johnson  
*Oklahoma State University*

Angela W Spencer  
*Oklahoma State University*

**ABSTRACT:** The needs of our students are many, individualized, and increasingly evolving. While student organizations, such as Beta Alpha Psi, and various campus events can provide students with ready access to resources to expose them to and prepare them for a career in Accounting, not all students can or are willing to engage. We have redesigned a one-hour Accounting Practicum Course at the undergraduate level to address this challenge. This initiative fosters an inclusive environment by introducing all students to resources available to them in their accounting education and the profession. The course emphasizes curriculum options within their undergraduate degree and highlights opportunities in graduate education. Early in the program, students are exposed to resources for their success within the Business School, Professional Certification options extending past the CPA, and career opportunities beyond Audit and Tax. This approach equips students with the power of knowledge as they progress through the program and make decisions about their future. In designing our effort, we aim to better serve all students with broad opportunities in the accounting profession. During class meetings, students interact with different professionals from a wide variety of areas in the accounting profession. Students hear about each professional's career and what their job entails. This is a chance for students to explore the accounting profession, decide if it is right for them, and determine the area (or areas) they are most interested. This session will provide an overview of the course's development, explain how we execute its delivery, and provide session participants with resources to integrate similar curricula on their campuses.

Session 5.01: 5.01 GEORGE KRULL/GRANT THORNTON INNOVATION IN  
JUNIOR AND SENIOR-LEVEL TEACHING AWARD

DATE: SATURDAY, JULY 30, 2022

TIME: 4:00 PM - 5:00 PM PDT

*Recipient: Escape the Mundane Review*

Kimberly Young  
*Greenville Technical College*

**ABSTRACT:**

Session 5.01: 5.01 GEORGE KRULL/GRANT THORNTON INNOVATION IN  
JUNIOR AND SENIOR-LEVEL TEACHING AWARD

DATE: SATURDAY, JULY 30, 2022

TIME: 4:00 PM - 5:00 PM

Skipped

Session 5.02: 5.02 MANAGERIAL/COST  
DATE: SATURDAY, JULY 30, 2022  
TIME: 4:00 PM - 5:00 PM PDT

*Introduction to Cost Accounting at the Polynesian Cultural Center*

Brent White  
*Brigham Young University - Hawaii*

**ABSTRACT:** Introduction to Cost Accounting at the Polynesian Cultural Center  
Introduction: This presentation is used early in an Introduction to Managerial Accounting class to introduce basic cost accounting concepts using the wood carving process at the neighboring Polynesian Cultural Center. The key concepts included are cost elements, cost categories and cost flows. Learning Outcomes: • Students will be able to explain basic cost accounting cost elements including direct materials, direct labor, and manufacturing overhead. • Students will be able to explain basic cost accounting cost categories including prime costs and conversion costs. • Students will be able to explain basic cost accounting cost flows from raw material inventory to work in process inventory, to finished goods inventory, to cost of goods sold on the Income Statement. Learning Activities: • Students will complete a verbal “Quick Check” (questions to measure student understanding) of cost elements by identifying the three cost elements and by providing an example of a direct material, an example of direct labor and an example of manufacturing overhead. • Students will complete a verbal “Quick Check” by identifying two cost categories and by providing an example of a prime cost and an example of a conversion cost. • Students will complete a verbal “Quick Check” by identifying cost flows and by providing an example of a raw material, an example of work in process, an example of a finished good, and an example of cost of goods sold.

Session 5.02: 5.02 MANAGERIAL/COST  
DATE: SATURDAY, JULY 30, 2022  
TIME: 4:00 PM - 5:00 PM PDT

*Bene Petit: An Integrated Analytics Case for Managerial Accounting*

Stacey M Whitecotton  
*Arizona State University - Tempe*

**ABSTRACT:** The session will present an integrated managerial accounting case that has multiple analytics assignments. This case is based on a hypothetical entrepreneurial venture that has both a business and social mission. The case itself includes multiple parts, each of which requires students to analyze various types of data to make managerial accounting decisions. It is divided into five parts: • Part 1: Understanding the Business • Part 2: Product and Service Costing • Part 3: Managerial Decision Making • Part 4: Budgetary Planning and Control • Part 5: Performance Evaluation and Analysis Each part includes discussion questions, assignments, and Excel and Tableau based projects. The objective of the concurrent session would be to walk participants through the data-driven aspects of the case and present other ideas for implementing the case in an undergraduate managerial accounting course. The case is suitable for an undergraduate or MBA managerial accounting course; and could also be used in a cross-functional introductory business or entrepreneurship course. The case is designed to run throughout the entire course and includes various assignments that faculty can discuss in class, assign as homework, or use as individual or team projects. Objectives of the case include: • Increase students' appreciation for the role of managerial accounting in an entrepreneurial business. • Illustrate the importance of social responsibility and sustainability in modern business strategy. • Apply managerial accounting topics to a simple but non-traditional setting than blends manufacturing and service. • Require students to integrate course concepts and methods to make data-driven decisions. • Enhance students' analytical skills through Excel- and Tableau-based projects and assignments. The case covers the early stages of the business's life cycle, including concept/beta-testing, start-up/introduction, and expansion/growth.

Session 5.03: 5.03 PROFESSIONAL SKILLS  
DATE: SATURDAY, JULY 30, 2022  
TIME: 4:00 PM - 5:00 PM PDT

*Adapting the MAcc to the New CPA Exam: Resources and Results from One School's Journey*

Eric D. Bostwick  
*University of West Florida - Pensacola*

Micah Grant  
*University of West Florida*

Sherwood Lane Lambert  
*University of West Florida*

Patrick Lucas  
*University of West Florida*

Gregory Prescott  
*University of West Florida*

**ABSTRACT:** Although curriculum adjustments for the new CPA Exam will vary by school, we offer the resources and results of our MAcc curriculum review so that other schools may adapt these items to their unique strengths and constituencies. Over the past three years, our MAcc program has transitioned to online delivery and has grown from 40 to 200 students while maintaining its emphasis on CPA Exam readiness, ranking in the top 40 for first-time pass rate on the CPA Exam twice in the last ten years. During our curriculum review, we benchmarked programs ranked in the top 40 for CPA Exam pass rate at least three times within the review period (Figure 1), identified specializations offered by these programs (Figure 2), and identified courses offered by accounting area (Figure 3). We also surveyed and interviewed our key constituents (Figure 4: survey questions) and our students and alumni (Figure 5: survey questions). We updated our core curriculum (6 courses) and developed four specialized tracks in analytics, business analysis and reporting, information systems and control, and taxation (4 courses each). As a small graduate faculty (8 faculty, 1 adjunct), curriculum changes had to be efficient and effective, and we were able to complete the proposed changes by creating only two new courses, extending one course to be offered at the graduate level, and working with faculty outside the accounting discipline to deliver the other courses (Figure 6).

Session 5.03: 5.03 PROFESSIONAL SKILLS I  
DATE: SATURDAY, JULY 30, 2022  
TIME: 4:00 PM - 5:00 PM PDT

*Are You Important Enough To Develop A Heathy Habit?*

Lori Lyn Hatchell  
*Aims Community College*

**ABSTRACT:** I would like to share at a round table discussion the importance of health support in accounting curriculum. I have for year in our intermediate class meet one class a week at the Physical Education and Recreation Center on campus. A trainer works with my students by modeling, teaching, and reminding them of the importance of taking care of oneself. I feel that reinforcement of quality health including exercise, stretching, and breathing have a lifelong impact and promote success in the deadline filled accounting industry.



Session 5.04: 5.04 DIVERSITY, EQUITY, AND INCLUSION II  
DATE: SATURDAY, JULY 30, 2022  
TIME: 4:00 PM - 5:00 PM PDT

*Facilitating DEI Conversations and Community with the AAA TLC Book Club*

Susan M McCarthy  
*Arrupe College of Loyola University Chicago*

Mfon Akpan  
*Methodist University*

Tracie Miller  
*Franklin University*

Karen Osterheld  
*Bentley University*

Sandria S Stephenson  
*Georgia College & State University*

**ABSTRACT:** Diversity, equity, and inclusion (DEI) topics are a necessity in teaching current and future business professionals. While students live these conversations outside the classroom, they are often ignored or avoided within accounting classes. The goal of this session is to discuss outcomes from a multiple-year DEI book club hosted by the American Accounting Association (AAA) Teaching, Learning and Curriculum section and open to all AAA members. The group meets regularly to read and discuss DEI issues related to teaching accounting. The panelists will discuss their experiences facilitating the group since 2020 and using those skills to reach accounting students, organizations, and departments. Participants will leave with a list of resources and contacts to begin their own DEI conversations and continue to build a culture of community.

Session 5.04: 5.04 DIVERSITY, EQUITY, AND INCLUSION II  
DATE: SATURDAY, JULY 30, 2022  
TIME: 4:00 PM - 5:00 PM PDT

*Introducing indigenous and other perspectives of accounting into your curriculum*

Amanda White  
*University of Technology Sydney*

**ABSTRACT:** Almost everyone is introduced to accounting from the perspective of Pacioli and double entry book keeping. But where does that leave indigenous perspectives of accounting? Of non-European/Western perspectives of accounting? For students of indigenous heritage, or from non-European/Western backgrounds in our classes – how does this lack of representation affect their perceptions of accounting and their willingness to engage? How can we expand diversity, equity and inclusion to include other perspectives on accounting? In this session, I hope to share some of my experiences in introducing indigenous and non-Western perspectives of accounting into a first-year accounting curriculum at a large Australian university. Some of the challenges faced include trying to find an appropriate starting point, gathering sufficient knowledge to treat indigenous knowledge with respect and in a way that minimises tokenism, and finding support within the broader academic community. During the session I will share some tools and tips for how we are attempting to respectfully integrate indigenous perspectives including an acknowledgement of country, sharing indigenous voices, sharing often ‘ugly’ truths about how accounting has been used to disadvantage indigenous peoples and encouraging student dialogue.

Session 5.05: 5.05 AUDIT  
DATE: SATURDAY, JULY 30, 2022  
TIME: 4:00 PM - 5:00 PM PDT

*A Three-Dimensional Approach to Teaching Auditing and Audit Data Analytics*

Raymond N Johnson  
*Portland State University*

Laura Wiley  
*Louisiana State University*

**ABSTRACT:** This presentation will explore a three-dimensional approach to teaching auditing and audit data analytics. The first, and most commonly taught dimension, is the technical dimension associated with understanding professional standards, and the tools associated with audit data analytics and artificial intelligence, and applying them in the risk assessment process, or in substantive testing. The second dimension, and a critically important dimension, involves the development of professional skills, such as critical thinking skills and the ability to address unstructured, multi-faceted problems. The third-dimension addresses applying the professional values of professional skepticism and ethics when applying data analytics, artificial intelligence, and other audit tools. An important aspect of this final dimension involves helping students develop an inquiring mind when collecting and assessing audit evidence. We will illustrate the three-dimensional approach to teaching audit data analytics with a project using Excel, including examples of student work. The assignment requires both Excel deliverables and written answers to open-ended questions. Student learning outcomes of the assignment include: • Demonstrate intermediate level Excel skills. • Analyze the ethical issues associated with using audit data analytics. • Analyze a data set and draw conclusions. • Anticipate what additional data would be beneficial for the analysis. Compose well-written answers using concise business writing.

Session 5.05: 5.05 AUDIT  
DATE: SATURDAY, JULY 30, 2022  
TIME: 4:00 PM - 5:00 PM PDT

*Withdrawn*

Session 5.06: 5.06 USING TECHNOLOGY IN CLASSROOM III  
DATE: SATURDAY, JULY 30, 2022  
TIME: 4:00 PM - 5:00 PM PDT

*A Curiosity Mindset in Introductory Accounting – Using Packback AI Technology*

Alyssa Vowell  
*Oklahoma State University*

Sarah Elizabeth Johnson  
*Oklahoma State University*

Angela W Spencer  
*Oklahoma State University*

**ABSTRACT:** When considering our role as educators in preparing students to enter the accounting profession, helping them develop a curiosity mindset is something I believe is vital as a compliment to their technical knowledge. That type of mindset and the ability to craft good questions is also something that can not only be challenging to teach but very challenging to assess and facilitate. As someone who has taught large sections of intro accounting for several years, providing appropriate feedback through the question development stage can be a daunting task. While time-consuming, cultivating a curiosity mindset can also be one of the most impactful things I could teach my students regardless of their major. One possible solution: Packback. Packback is a tool that I've implemented in my introductory accounting course that provides added benefits a traditional canvas discussion board doesn't. Outcomes: General Impact: Students can see immediate feedback through a curiosity score that incorporates a built-in AI technology to identify and discourage plagiarism, closed-ended questions, class logistics posts, low effort/low detail posts. Introductory Course Impact: Packback helps students identify areas of weakness and need for reinforcement, work with team members to discuss relevant content from the week, practice engaging in conversation about the content, and identify how the weekly content connects between their reading/practice problems, notes, in-class materials, and homework. Benefits to participants: By discussing our approach, participants will be able to apply these techniques in their own classrooms, regardless of the textbook used or subject matter.

Session 5.06: 5.06 USING TECHNOLOGY IN CLASSROOM III  
DATE: SATURDAY, JULY 30, 2022  
TIME: 4:00 PM - 5:00 PM PDT

*Incorporating the Metaverse in the Classroom*

Mfon Akpan  
*Methodist University*

**ABSTRACT:** This session will provide practical uses for using private virtual classroom spaces in the metaverse that are simple to use and easy to share with students. There are no virtual reality headsets required. Participants will learn in this session how to create a brainstorming room in the metaverse platform Spatial: • The basic functionality of Spatial. • How to create a free Spatial account. • How to upload content (PDFs, webpages, images, and videos) to a Spatial brainstorming room. • Complete a Spatial brainstorming activity. • Essential classroom facilitation in Spatial. • Understand Spatial rooms.

Session 5.06: 5.06 USING TECHNOLOGY IN CLASSROOM III  
DATE: SATURDAY, JULY 30, 2022  
TIME: 4:00 PM - 5:00 PM PDT

*Are Video Lectures an Effective way to Teach Accounting Online?*

Mark Golightly Sanders  
*University of Cincinnati - Clermont College*

Patricia Goedl  
*University of Cincinnati - Clermont College*

**ABSTRACT:** Are video lectures an effective way to teach accounting online? To answer this question, the presenters designed a study to empirically examine the correlation between time spent viewing online lecture videos and overall course grades in an online learning environment. The primary objective was to validate the effectiveness of using instructional videos in online accounting courses. Data was collected from nearly ten online course sections of introductory financial accounting taught by two different instructors in the fall 2021 and spring 2022 semesters. During the semester students were instructed, but not required, to watch faculty recorded videos before completing the homework assignments and assessments for each topic. The presenters have used instructional videos in their online course design in previous semesters, so these videos were a part of normal course instruction. Students did not receive course credit for watching the videos or any penalty for not watching the videos. All students in the same section had equal access to the faculty videos, supplemental materials, tutoring, faculty assistance, homework, and assessments. Select student data (gender, GPA, age, major), course grade data, and time spent viewing videos were compiled. Statistical analysis was applied to examine video viewing time and overall course grade. Additional student variables, such as gender, GPA, age, and program major, were also analyzed. In this presentation, the presenters will summarize this research project and provide a detailed discussion of the results. This presentation provides some empirical data to better understand the value of instructional videos in asynchronous, online accounting courses.

Session 5.07: 5.07 USING TECHNOLOGY IN CLASSROOM IV  
DATE: SATURDAY, JULY 30, 2022  
TIME: 4:00 PM - 5:00 PM PDT

*Leveraging Videos as a Meaningful Student Engagement Tool*

Jill Elizabeth Mitchell  
*Northern Virginia Community College*

Paul D Kimmel  
*University of Wisconsin-Madison*

**ABSTRACT:** Videos are an essential tool to incorporate into course design. Whether you are teaching in a classroom, via Zoom, or asynchronously, videos can add value. Videos can provide accounting instruction, emphasize key concepts, demonstrate how to solve homework problems, and motivate interest in course material through real-world examples and discussions by business leaders. This presentation will be of interest to instructors who are just getting started with video usages and those who already have an entire repository of videos, including favorites on YouTube, publisher-created videos, and self-created videos. Jill Mitchell and Paul Kimmel will lead a discussion of ideas on incorporating videos meaningfully to engage your students, transforming them from passive viewers to active learners. They will share instructional design guidelines for when and how to integrate videos and create or enhance your own videos using available technology. Finally, they will explain why it is beneficial to you and your students to use videos (especially your own) in your course, regardless of the course delivery.



Session 5.07: 5.07 USING TECHNOLOGY IN CLASSROOM IV  
DATE: SATURDAY, JULY 30, 2022  
TIME: 4:00 PM - 5:00 PM PDT

*Becoming a Content Creator in an Online, Hybrid, or Face-to-Face Classroom.*

Patrick Lee  
*University of Texas at San Antonio*

**ABSTRACT:** Instagram reels, YouTube shorts, and TikTok have broken the barrier to how people become educated about the world around them. Influencers and content creators are some of the best storytellers in the world and their ability to captivate an audience is something that we can learn as accounting educators. If you are not thinking like a content creator, then you're not competing for your students' attention. Accounting educators who are looking to step into the world of being an influencer, a content creator, or an effective teacher will find this session useful to their teaching skills. This session will focus on how to approach the development of a course from the lens of a content creator. Topics that will be discussed include: - Creating short-focused video lessons to supplement the course material - Using guided notes as a bridge between the student and the content - Becoming a storyteller in the classroom (rather than a lecturer) - Creating engaging slides to enhance the learning process rather than using PowerPoint by death lectures - Equipment you need to be a superior content creator At the end of the session, participants should be able to answer the following questions: - What pieces of content should be produced for the classroom (video lectures, guided notes, slide decks, exams, reviews)? - How to approach video lectures that stimulate student engagement? - How to approach the classroom lectures to ensure an engaged classroom? - What equipment is needed to make YouTube quality videos?

Session 5.07: 5.07 USING TECHNOLOGY IN CLASSROOM IV  
DATE: SATURDAY, JULY 30, 2022  
TIME: 4:00 PM - 5:00 PM PDT

*Teaching RPA with Student Video Production*

Jose Victor Lineros  
*University of North Texas*

**ABSTRACT:** This presentation covers the rotation from a lecture style teaching medium to one of immersive video production for RPA education. The end product charged students with creating a training video of how they were able to write their automated bot so others could follow along. The basis for this approach centered on established pedagogical research studies showing that students learned best when teaching material to others (Hoogerheide, Deijkers, Loyens, Heijltjes, & Van Gog, 2016; Fiorella & Mayer 2013). To enhance the interactivity, the graduate students were asked to contribute to the project's rubric elements and were allowed to view each other's submissions after grading. As they proceeded, elements of required documentation, access control, data backup, and disaster recovery were emphasized. Instead of these topics being abstract concepts, the fact they were incorporated into the RPA training videos innervated student interest in the topics. Overall, I saw higher engagement and concept penetration than conventional previous RPA educational deliveries. Each video (a total of 6) they created built on their own previous learning and that of other students resulting in higher quality content each time. What I hope participants can gain from this teaching approach is a realization that students are able to deliver content in diverse mediums. The creation of videos is not unusual or new for a generation raised on YouTube, Tik Tok, and Gif files. Additionally, the incorporation of learning communities where students felt comfortable sharing what they had learned (technically, procedurally, and horizontally) improved their understanding of RPA as an accounting and data analytics platform.

Session 6.01: 6.01 CPA II  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM PDT

*Trends in the supply of accounting graduates and the demand for public accounting recruits*

Jan Taylor  
*Academic in Residence, AICPA*

**ABSTRACT:** Join us in the discussion of the 2021 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits report. This biennial report identifies key trends in U.S. accounting enrollments and graduations as well as hiring of new graduates in the public accounting sector. Published since 1971, Trends provides statistical projections and respondent expectations based upon university responses for the 2019-2020 academic year and firm responses for the 2020 calendar year. The accounting profession is rapidly evolving. Data Analytics, ESG Reporting, Performance Management, Cross-Functional Collaboration, Planning and Forecasting, Broader Stakeholder Engagement, Culture, and Personal and Organizational Ethics are all accountants' domains now. The findings in this report reflect those changes. The responses received from participating U.S. universities and public accounting firms provide us with insights into how these changes are impacting the profession from both a supply and a demand perspective. This data, against the backdrop of the current macroeconomic and pandemic environment – which impacts college enrollment levels, choice of major, and hiring levels – provides us a snapshot of the profession in time and allows us to forecast future trends.

Session 6.01: 6.01 CPA II  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM PDT

*CPAs in the Classroom*

Anna Howard, AICPA Foundation

Christin Hunter, *AICPA*

**ABSTRACT:** Join the AICPA Academic and Student Engagement team for a discussion of the new CPA Destination Network designed to bring professional CPAs into the classrooms. Presentations can be virtual or in person and AICPA works with state societies to engage at least 500 CPAs nation-wide in this program. During these presentations, they promote the profession, share career opportunities, value of the license, and scholarship program. This is a win-win program because we are educating the future of the profession while engaging our current members. To assist the presenters, AICPA developed a presenter toolkit that can be used in a college or high school setting. The presenters will share the tool kit details and how you can use it to build the pipeline for the profession.

Session 6.02: 6.02 CRITICAL THINKING III  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM pdt

*The First Step for Improved Critical Thinking Educational Design*

Susan K Wolcott  
*WolcottLynch*

**ABSTRACT:** The session will focus on a key aspect of good educational design for critical thinking: obtaining an understanding of students' current critical thinking skills. Learning activities that are too simple or too complex are less likely to be effective than learning activities that are targeted specifically to build on students' current skills. Accordingly, identification of students' skill levels leads to more effective critical thinking course design. This session relies on the most widely studied model of cognitive development—which underlies the AICPA resources for both accounting faculty and students. The model focuses on stages in peoples' beliefs about knowledge, which determine how they apply and learn critical thinking skills. By identifying students' current stage, faculty can design assignments to scaffold student thinking to the next higher stage. This session will be presented by an accounting academic who authored the AICPA resources and has worked with faculty for more than twenty-five years to assess and develop students' critical thinking. Learning Outcomes: • Use student responses to a short essay assignment as a formative assessment to identify students' stages of cognitive development • Explore reasons for differences in cognitive development across students, assignments, courses, and programs • Use formative assessment results to plan the design of learning activities and provide effective feedback to help students build stronger critical thinking skills • Plan ways to leverage the ideas from this session in their own courses.

Session 6.02: 6.02 CRITICAL THINKING III  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM pdt

*Using an Entrepreneurial Mindset to Learn the Language of Business with Covid Adaptations*

Alyssa Vowell  
*Oklahoma State University*

Angela W Spencer  
*Oklahoma State University*

Sarah Elizabeth Johnson  
*Oklahoma State University*

**ABSTRACT:** Do your introductory accounting students eagerly embrace the rules-filled landscape that is the language of business? Do they get excited when fitting things into the debit and credit framework? Do they immediately see the applicability of accounting to their future careers? No? Neither did ours. To address these issues, we redesigned our introductory accounting course and presented course material through the eyes of a budding entrepreneur. Over the course of the semester, students learned to apply accounting tools and techniques as our entrepreneur, W.T. Anderson, needs them to make business decisions. As the business grew and changed, we also explored the decision-useful information needs of users outside of the company. Over the course of the semester, these decisions (and corresponding tools and techniques) became increasingly complex, allowing students to build an accessible, real-world grounding in accounting. And then....Covid happened. We built an incredible active learning environment that was immediately uprooted. In this session, we'll explore how we've implemented modifications to our original course design, what modifications will remain post-Covid, and strategies and tools we found most useful in cultivating the strategy behind this course. Outcomes: Impact: students are able to better access the material in the introductory accounting course, which helps them to both better master the content and better understand the relevancy of accounting to their own career paths. Benefit to participants: By discussing our approach, participants will be able to apply these techniques in their own introductory classrooms, regardless of the textbook used.

Session 6.03: 6.03 PROFESSIONAL SKILLS II  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM PDT

*The Importance of Teaching Soft Skills in Accounting Classes*

Tim S Creel  
*Lipscomb University*

Marcy Binkley  
*Lipscomb University*

Jeff Mankin  
*Lipscomb University*

**ABSTRACT:** One of the most important things we can teach accounting students is soft skills. Soft skills consist of topics outside of the numbers including public speaking, leadership, organization, and management skills. This presentation covers ways an accounting professor can implement methods to help students gain skills in all of these areas to help them progress in their careers. Some of the methods discussed will include having students lead class discussions and present class material, work on team projects, join a professional organization such as the IMA and attending meetings, practicing for interviews, establishing a presence in LinkedIn, and building an effective resume. All of these practices help prepare accounting students to move forward with their careers and build an effective social skill set.

Session 6.03: 6.03 PROFESSIONAL SKILLS II  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM PDT

*Developing the Oral Communication Skills of Accounting Majors*

Romeva Prcela  
*Hiram College*

**ABSTRACT:** Speaking and presentation skills are considered essential by most employers. Unfortunately, research has shown that many accounting graduates do not possess adequate oral communication skills. As a result of this skills gap, I developed a course designed to allow students to improve upon the oral communication and presentation skills necessary to communicate accounting information to various audiences in the business world. Students will learn basic oral communication principles to then create and deliver different kinds of accounting information to inform and/or influence the audience in a variety of interpersonal, group, and public communication situations. Students will also learn how to engage in active listening and how to give and receive feedback. In this teaching session, I would like to share the different types of assignments and activities used in the class, student feedback, and whether there was an overall improvement in the students' comfort level with their oral communication skills. I would like to explore with other accounting faculty any suggestions for improvement and whether or not a course like this is worthwhile. I will make my syllabus and assignments available for faculty interested in incorporating a similar course in their curriculum.



Session 6.03: 6.03 PROFESSIONAL SKILLS II  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM PDT

*Withdrawn*

Session 6 .04: 6.04 DATA ANALYTICS I  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM PDT

*Data Analytics Projects made Simple*

DeAnna Martin  
*Santiago Canyon College*

**ABSTRACT:** Come to this session to learn how to create a simple data analytics project for an introductory accounting class (both financial accounting and managerial accounting). Discover how to avoid hours and hours of grading! You will understand how to incorporate Excel into the project, too. You will also learn the secret to avoiding technology issues with software programs. Lastly, you will understand how to incorporate best practices with teams to keep students engaged.

Session 6.04: 6.04 DATA ANALYTICS I  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM PDT

*Successes of Teaching Tableau in the Classroom*

Arline Savage  
*University of Alabama at Birmingham*

Danielle Brannock  
*Intuitive Surgical*

Alicja Foksinska  
*Protective Life*

**ABSTRACT:** As an instructor, you can equip your students with knowledge that prepares them for their future professional accounting careers by incorporating data visualization cases in your courses in software such as Tableau or PowerBI. By including this technology in the course, your students are exposed to skillsets that help set them apart professionally and give them a competitive edge in the job market. Our case uses data visualization to dive into a current hot topic amongst executive leaders: corporate culture. This case demonstrates how HR data partners with financial data to audit for compliance, assess risks, analyze payroll, and even support a fraud investigation. During our round table discussion, we will walk through the case, the accompanying Tableau dashboard, and the different ways one can use the dashboard and raw data within a classroom setting. We provide the attendees of our round table with the Tableau dashboard and all the raw data they need to take this case back to their classrooms to use.

Session 6.04: 6.04 DATA ANALYTICS I  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM PDT

*Modern Learners Demand Modern Tools – Driving Engagement and Improved Outcomes with Gamified Learning of Structured Query Language*

Andreas Simon  
*The University of Southern California*

**ABSTRACT:** I am building on the Information Game by Bowen, Jollineu and Pfeiffer (2021) which uses a game to introduce accounting students to the role of information in markets. Since today's students are expected to have deep technology and analytics skills, however, I use Structured Query language (SQL) to introduce students to data mining concepts in relational databases based on the data generated in the game. Although SQL is covered in Accounting Information System textbooks (Richardson, Cheng, Smith, 2020) it is often challenging for students to appreciate the power of SQL. Using gamified learning drives student engagement as students work with the data they self-created. Here is a brief summary of the learning activities: (i) students are introduced to the game and enter their game choices (name, amount, color, revision and extra pay) into a shared Google Sheet. The Google sheet allows for 100% student engagement as all students see each other's' choices, (ii) The Google sheet is then used to introduce database design concepts such as classes, attributes, association, and multiplicities, (iii) The data is loaded into SAS. SAS provides a free cloud-based version SAS Studio. The sign-up process is described to the students through videos provided by SAS. (iv) Students query their data in SAS using SQL based on prompts provided. These prompts include joining tables, calculating descriptive statistics of the data, and evaluating game decisions, (v) the SQL commands that students wrote are shared to learn best practices writing data mining codes. All steps of the learning can take place in a face-to-face or remote environment. As all students have access to the original Google data sheet, the importance of IT controls. This is an important component as the CPA Evolution Curriculum (AICPA 2021) places emphasis in the Information Systems and Controls (ISC) discipline emphasizes this topic. References: AICPA, 2021, CPA Evolution Curriculum Bowen, Jollineu and Pfeiffer, 2021, The Information Game. Issues in Accounting Education, Vol. 36(1) Richardson, Cheng, and Smith, 2020, Accounting Information Systems, 3rd Edition. McGrawHill

Session 6.05: 6.05 EXCEL  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM PDT

*Teaching Introductory Financial Accounting: Develop Critical Thinking Skills and Business Competencies using SEC Filings in an Excel-Based Analysis Project*

Rebecca A Bogie  
*Louisiana State University Shreveport*

**ABSTRACT:** One challenge in introductory financial accounting is that many students are still developing skills in critical thinking, analysis, and most aspects of AICPA's pre-certification core competency framework. To address these development needs and as a complement to core topics such as journal entries and the accounting cycle, an experiential learning project in which students evaluate SEC filings for public companies transforms textbook concepts into an understanding of how external stakeholders use financial accounting data. The project uses the 10k (in a searchable document form along with financial statements in Excel format) and other items to build students' abilities to manage and analyze data, interpret complex information, and critically compare companies and industries on various measures of financial health and performance. Conducted across a semester, the project has students select an industry and company, download current SEC filings, and then week-by-week, analyze parts of the data while exploring course topics within the company's documents and via perspectives from news, investment firm, and other sources. Instructions, written and video, cover each part of the project. Some include an aspect where students make predictions based on their knowledge of the company and industry then check those predictions against the actual data to build knowledge around the factors that influence businesses such as customers, competitors, the economy, and regulation. Additionally, this approach enables classroom or online discussions for students to compare industries and companies. The project structure enables instructors to include or exclude topics as appropriate to their course goals and content, and there are rubrics, checklists, and pre-built question sets for LMS import that facilitate periodic checking for completion of project work.

Session 6.05: 6.05 EXCEL  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM PDT

*Weekly Excel Practice Files for Use in Financial and Managerial Accounting*

Richard Walstra  
*Dominican University*

**ABSTRACT:** This session will introduce a sample of Excel workbooks that parallel the weekly topics of the introductory financial and managerial accounting courses. Use of the twenty workbooks is a way to introduce students to Excel applications and reinforce the related accounting topics. Each standalone workbook consists of a small data set and step-by-step instructions. No prior Excel knowledge is assumed. The workbooks can be demonstrated in class or assigned as weekly assessment. In this session, a sample will be shared to give faculty a sense of how the workbooks are structured.

Session 6.06: 6.06 TEACHING-CLASSROOM  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM PDT

*Game Day Strategies for Improving Engagement and Retention in Accounting Classrooms*

Kimberly Tribou  
*McMurry University*

**ABSTRACT:** Active learning, including the use of simulations and games, engages students in the learning process (Prince 2004; Segovia 2006; Loeb 2013). Business games are useful classroom tools because they help accounting students (1) contemplate accounting and economic problems and (2) use accounting information in decision making (Gray, Willingham, and Johnston 1963; Bruns 1965). Games offer a grand compromise between textbook accounting problems that can be too hygienic and 'real life' applications that can be too complex for application in a single course period (Bruns 1965). In addition to specially crafted simulation games, popular board games, like Monopoly, can be modified for use in accounting classrooms (Knechel 1992; Albrecht 1995; Mastilak 2012; Kuang, Adler, and Pandey 2021). The game objective (strategic investment) coupled with scorekeeping function (financial reporting) creates opportunities for students to immediately see the consequences of their accounting choices (Bruns 1965). Monopoly can also illustrate the need for systems and controls. The use of board games offers many benefits over traditional, passive lecture strategies. Student familiarity with popular games make them easy to implement (Knechel 1992; Mastilak 2012). Modified board games increase classroom engagement and improve long-term student retention (Knechel 1992; Albrecht 1995; Mastilak 2012; Kuang, et al. 2021). This classroom demonstration will illustrate how to adapt board games for accounting curriculum as well as identify best practices for using board games in accounting classrooms.

Session 6.06: 6.06 TEACHING-CLASSROOM  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM PDT

*Infusion of Alternative Sustainability Metrics and Reporting Options in the Accounting Classroom*

A J Stagliano  
*Saint Joseph University*

**ABSTRACT:** This is a proposal to deliver a compact/succinct Pecha Kucha (PK) tutorial on sustainability accounting measurement and reporting. The 20-slide presentation, highlighting actual examples of metrics and reporting options, will be of immediate practical classroom use by those teaching contemporary/emerging theory and topics in financial and managerial accounting. Applications in financial statement analysis also are possible. The presenter—who has delivered more than 150 corporate responsibility and sustainability disclosure lectures during that past 25 years—will be available at the session to assist participants in understanding applications of the measurement and display techniques covered in the PK slides. The presentation itself, delivered as a PowerPoint file, will be freely available without restriction for all participants to use in their own courses. Use of the PK tutoring/teaching technique is the unique feature of the session proposal.



Session 6.06: 6.06 TEACHING-CLASSROOM  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM PDT

*Using Low Code Smart Contract Software to Teach Entity Relationship Modeling*

Jose Victor Lineros  
*University of North Texas*

**ABSTRACT:** Using low code software, undergraduate AIS students were asked to create entity relationship models by visually depicting smart contracts in a blockchain. In a test environment, they were charged with creating all the entity relationships required to effect a series of successful digital contracts. Utilizing a farmer/wholesaler/retailer/customer architecture, students were able to learn by visually depicting the relationships. This involved the configuration of each of the elements required by, and of, the various entities. Instead of merely introducing the entity relationship model and how it related to overall database concepts, the students were able to visually and cognitively engage with the required inputs and outputs of a modern supply chain.

Session 6.07: 6.07 USING TECHNOLOGY IN THE CLASSROOM V  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM PDT

*Withdrawn*

Session 6.07: 6.07 USING TECHNOLOGY IN THE CLASSROOM V  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM PDT

*Creating Videos like a YouTube Star!*

John J Wild  
*University of Wisconsin-Madison*

**ABSTRACT:** Many of us wish we could write scripts, record videos, and edit videos like YouTube stars! This session explores many of the secrets uncovered from studying YouTube star-educators. Many “tricks of the trade” are shared along with ideas on how each of us can implement those same ideas and techniques for our class videos. We also share best practices for creating high quality and engaging videos. We demonstrate strategies for how to prep for video recording, how to engage the audience while recording, and how to edit videos like a pro. The tools we demonstrate are widely available, and many schools already have licenses to such software. The videos demonstrated are applicable to all class formats, including face-to-face, hybrid, and online only. We also show some of the videos created for our own courses, which will be made available to all attendees through an online link.

Session 6.07: 6.07 USING TECHNOLOGY IN THE CLASSROOM V  
DATE: SATURDAY, JULY 30, 2022  
TIME: 5:10 PM - 6:10 PM PDT

*The Power of Polling in the Classroom*

Eszter Palancz  
*Rotman School of Management, University of Toronto*

**ABSTRACT:** I would like to share my teaching success, incorporating versatile polling in the classroom in both online and in-person settings. I will provide polling examples to actively engage students in stimulating class discussions on my preferred platform, Poll Everywhere (PE). I find PE superior to other polling solutions because it offers a variety of functionalities, it integrates well with PowerPoint, and it is easy to use on any online teaching platform. Students value open-ended questions that allow them to share their perceptions about a concept, provide feedback, and demonstrate critical thinking without the pressure of speaking in front of the class. Polling responses are displayed in real-time, creating impressive visualizations, such as word clouds and text walls. I also utilize polls to create icebreaker activities, check on students' mental health, and track class participation for grading.

Session 8.01: 8.01 ENGAGEMENT, LIFELONG LEARNING I  
DATE: SUNDAY, JULY 31, 2022  
TIME: 10:10 AM - 11:10 AM PDT

*You CAN teach an old dog new tricks: A long-time accounting educator uses technology to make remote Introductory Accounting engaging*

Catherine Finger-Podolsky  
*Saint Mary's College of CA*

**ABSTRACT:** I will discuss the “new to me” technologies I used to engage my Financial Accounting students when the class went remote in Fall 2020. When compared with students in previous face-to-face classes, remote students were similarly or more engaged, successful, and interested in majoring in Accounting. Teaching was fun for me, and I earned some of the best course evaluations of my career. I continue to use many of these technologies in my face-to-face classes now. I will explain/demonstrate my pedagogical choices, the justifications of those choices, and the effective technologies I used. Because I have been teaching accounting successfully for over 30 years, I have a wealth of experience I can share on the melding of older and newer teaching methods. The class routine I created provided consistency for the students and allowed me to use class time for engaging activities without reducing material covered. Attendees will learn about an attendance app, recorded lectures with embedded quiz questions, using an iPad and Apple pencil for lectures, and a game that the students LOVE to play while getting feedback on their understanding. I will also discuss how I am now incorporating these technologies into my face-to-face classes. Even though I incorporated these technologies into an Introductory Financial course, the material I will discuss can be applied to a wide variety of accounting classes.

Session 8.01: 8.01 ENGAGEMENT, LIFELONG LEARNING I  
DATE: SUNDAY, JULY 31, 2022  
TIME: 10:10 AM - 11:10 AM PDT

*Creating a Positive Career Mindset: Incorporating the Documentary “Making it Balance” in your Accounting Classes*

Michael Ozlanski  
*Susquehanna University*

**ABSTRACT:** Are you interested in an innovative way to help challenge negative stereotypes about the accounting profession? This session provides an overview of how instructors can incorporate a recent documentary titled “Making it Balance” into their classes. Roadtrip Nation produced the film with support from the Center for Audit Quality, and it is available for free on the internet. Viewers join three young accountants on a [literal] journey to interview leaders in the accounting profession about their lived experiences and gather advice for thriving as professionals. Session participants will obtain strategies for how they may incorporate this 1-hour film into their classes and enable their students to 1) investigate multiple career paths associated with an accounting degree, 2) reflect on career advice from leaders within the profession, 3) relate on their [own] challenges and aspirations to those of the main characters of the film, and 4) assess the most significant takeaways that they expect will transfer to their careers paths. Example discussion questions and multiple implementation strategies will be provided to participants. This teaching innovation is applicable to accounting courses at any level – introductory through graduate programs, and it can be adapted to any course delivery method. Currently, the presenter uses this innovation at the beginning of an undergraduate-level auditing class, and informal student feedback is consistently positive. Students report that they are inspired by the perspectives of both the main characters and the professionals who are interviewed in the film.

Session 8.02: 8.02 DATA ANALYTICS II  
DATE: SUNDAY, JULY 31, 2022  
TIME: 10:10 AM - 11:10 AM PDT

*Data Literacy Skills for Introductory Accounting Classes*

Wendy Tietz  
*Kent State University*

Tracie Miller  
*Franklin University*

**ABSTRACT:** In this fast-paced session, we will cover basic data literacy skills. We will be talking about data collection, data storage, variables, data scrubbing, methodologies, and more. This session is an overview of data analytics. The information would be suitable for an introductory accounting class and others. We will be playing a Kahoot! to test your knowledge throughout the session – with prizes to the top finishers. As a bonus, participants will receive the PowerPoint slides and the Kahoot questions so that they can adapt it for use in their own classes.

Session 8.02: 8.02 DATA ANALYTICS II  
DATE: SUNDAY, JULY 31, 2022  
TIME: 10:10 AM - 11:10 AM PDT

*Foundations of Data Analysis Curriculum: Developing Freshmen and Sophomores  
Data Analytical & Technology Skills*

Gail Hoover King  
*Washburn University*

**ABSTRACT:** The presenter will share a course structure (teaching plan and materials) used to develop students' data analytic skills in a sophomore-level Foundations of Data Analysis core course. The course serves the school's need to educate students in data analytics skills and technology agility to meet AACSB requirements and serve as the basis for integrating data analytics into required courses throughout the business curriculum. Students have minimal business understanding, as the only business prerequisite is an economics course. The course structure is developed to scaffold students' knowledge and skills in technology, critical thinking, and data analysis. The presenter shares the course structure, materials, and integrative labs and assignments that teach students the data analysis process while learning basic Excel, Access, and Power BI.



Session 9.01: 9.01 PROFESSIONAL SKILLS III  
DATE: SUNDAY, JULY 31, 2022  
TIME: 11:20 AM - 12:20 PM PDT

*Leveraging Successful Strategies to Incorporate New CFF Educational Content into  
your Curriculum*

Lynda H Schwartz  
*University of Massachusetts Amherst*

Kathy A. Johnson  
*JS Held, California State University San Bernardino and Long Beach*

**ABSTRACT:** The AICPA & CIMA represent members, students and engaged professionals in public and management accounting, including the growing specialty of forensic accounting. In 2020, the AICPA promulgated a landmark professional standard forensic accounting. In 2021, it announced proposed changes to Certified in Financial Forensics (CFF) credential examination content, exam formats, and pathways. From 2021 through anticipated completion in 2023, the AICPA is substantially updating and expanding learning resources for teaching and learning in forensic accounting. These resources are must-reads for those students seeking to obtain the CFF credential. The AICPA's resources can also support a variety of teaching and learning strategies in standalone forensic accounting courses, certificate programs and graduate and undergraduate curricula. Forensic accounting coursework can also be an effective foil for learning in critical thinking, complex business decision-making, data analytics, ethics, advanced auditing, financial analysis and regulatory compliance. This proposal contemplates a panel discussion that will address: • Updates to the CFF Content Specification and implications for curricula • Existing and anticipated learning pathways for students and credential seekers • AICPA and other open-source resources available to instructors of forensic accounting • Teaching strategies that connect forensic accounting pedagogy with practitioners and practice perspectives The proposed panelists bring diverse and practical insights from extensive experience in forensic accounting practice, in teaching and in curriculum development. As the manager of the CFF credential for the AICPA, Dr. Day's participation in the panel will help connect the needs and perspectives of instructors with the resources and insights from the AICPA. Proposed panelists: 1. Lynda H Schwartz CPA CFF CFE CGMA, Member of AICPA CFF Credential Committee, Lecturer and Director of Forensic Accounting Curriculum, University of Massachusetts Amherst <https://www.isenberg.umass.edu/people/lynda-schwartz> 2. Kari C Day, DBA CPA CGMA FCPA CFE (invited) Senior Manager – CFF Credential, AICPA 3. Kathy A. Johnson, CPA CFF CGMA MBA (invited) <https://jsheld.com/about-us/directory/kathy-johnson> Member, AICPA CFF University Task Force Vice President, JS Held Adjunct Professor of Accounting at California State University San Bernardino and Long Beach

Session 9.01: 9.01 PROFESSIONAL SKILLS III  
DATE: SUNDAY, JULY 31, 2022  
TIME: 11:20 AM - 12:20 PM PDT

*From Finance Leadership Program to Finance Business Partner*

Nora Luquer  
*AICPA*

Joanne Fiore  
*AICPA*

**ABSTRACT:** For accounting to remain relevant in the future, accountants need to move up the value chain from stewardship to impact, from bean counter to bean grower, from score keeper to business coach. This session will examine research into the future of finance that show that the finance function has a mandate to go beyond its core accounting role to become a more influential player within an organization. The shift is from cost and historical information to value and forecasting the future to become a Strategic Value Partner. One CFO calls this the 'great join' of traditional reliable accounting information with the projections and forecasts found in FP&A roles. Accounting is the lingua franca of business and accounting and finance teams are the experts and interpreters of that language. This is why we see finance taking a seat at the strategy table as all business decision-making involves the need for accurate financial accounting information. This session will look at the skillsets needed, according to CFOs of leading orgs and what are some new models for teaching those skillsets. How can accounting departments talk to students about where to take the accounting major in the corporate accounting environment? How should accounting programs position themselves to students to remain attractive and relevant?

Session 9.02: 9.02 PROFESSIONAL SKILLS IV  
DATE: SUNDAY, JULY 31, 2022  
TIME: 11:20 AM - 12:20 PM PDT

*What Do Employers Really Want From Our Graduates?*

Lori Lyn Hatchell  
*Aims Community College*

**ABSTRACT:** After instructing in a variety of classroom settings for over 30 years, I felt a need and desire to re-visit industry in order to better prepare our students for their accounting career choice. I was privileged for my recent sabbatical semester to shadow numerous local businesses to witness in action accounting processes and hear what industry is needing from their accounting hires. Our accounting department plans to review our curriculum to reinforce and infuse the needed skills that industry is demanding to improve student employment success. My hope by sharing what I witnessed with fellow accounting instructors will be an asset to our community as a whole.

Session 9.02: 9.02 ENGAGEMENT, LIFELONG LEARNING II  
DATE: SUNDAY, JULY 31, 2022  
TIME: 11:20 AM - 12:20 PM PDT

*An Overview of the Experiential Learning Triangle: Students, Faculty and Clients*

Christopher Cook  
*Indiana University - Bloomington*

Terry Campbell  
*Indiana University - Bloomington*

Amanda Bree Josefy  
*Indiana University - Bloomington*

Katie Metz  
*Indiana University, Kelley School of Business*

**ABSTRACT:** Faculty from Indiana University's Kelley School of Business will discuss how they integrate experiential learning into the academic curriculum and specifically within the Graduate Accounting Program.