

Session 1.03: NEW APPROACHES TO LEARNING
DATE: SATURDAY, AUGUST 5, 2023
TIME: 10:10 AM - 11:10 AM

*Key Performance Indicators with Tableau: A Classroom-Based Project for Learning
Analytics in Accounting*

Shari Fowler
Indiana University- East

Marcy Jance
Indiana University East

ABSTRACT: This presentation involves a classroom-based project where students will use Tableau Desktop or Tableau Public to build visualizations and dashboards of key performance indicators of an organization. Students will also be expected to interpret the results of the analysis and to communicate findings to an audience. The hands-on project is applicable to financial accounting, managerial accounting, auditing, and analytics courses.

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Re-Thinking Assessment in Upper-Level Accounting Classes

Mary Marshall
Portland State University

Kristen Kelli Saunders
University of Nebraska–Lincoln

ABSTRACT: Do you dread writing and grading midterm and final exams equally as much (or possibly more than) students dread taking them? How can you balance the seemingly competing priorities of incorporating additional flexibility to meet students' needs in the current environment while maintaining academic rigor? Are you looking for ways to make instruction and assessment more meaningful for students? And to make assessments harder for ChatGPT to complete? Our answers to these questions were a resounding yes, especially post-COVID. Though we teach different subjects at different institutions, we began to consider how changes in course design, especially in assessments, would allow us to capitalize on things we learned during COVID (e.g., lecture videos), to shift students' focus from "cramming" for exams to building necessary skills throughout the semester. Specifically, we shifted from a model in which the most significant portion of the grade earned was based on midterm and final exams to a model that incorporated rigorous real-world, skill-building group projects with the goal of facilitating knowledge retention. We include examples from traditional face-to-face, hybrid, and asynchronous online classes.

Session 1.04: TOOLS FOR DATA ANALYTICS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 10:10 AM - 11:10 AM

Versatile Accounting and Finance Simulation with Data Analytics

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Plymouth State University

Christina J Bradbury
Plymouth State University

ABSTRACT: This eight-part simulation provides a comprehensive approach to teaching various aspects of accounting and finance within the context of an entrepreneurial endeavor thereby supporting student engagement. This simulation is structured to be used at both the undergraduate and graduate level and can be used comprehensively or broken down into smaller sections at the discretion of the instructor adapting to both an 8-week or 16-week semester. This simulation aligns well with managerial/cost accounting, finance, and entrepreneurial courses by addressing the following concepts: basic business plan creation, cost classification, product costing, proforma creation, and analysis from the perspectives of cost-volume-profit, capital structure/payback, variance, capital budgeting, and valuation. Instructors can choose from two business scenarios: a start-up craft brewery operation or a specialty food manufacturing company. Both business scenarios have students working with production concepts associated with a manufacturing environment and have students producing and selling multiple products across various distribution channels. Students encounter numerous “random draws” and must contend with changes in the sales mix, distribution, fixed/variable costs, margins, growth rate, financing, and capital structure meaning that their answers will differ, and business performance will vary. These random draw scenarios encourage cognitive learning by way of forcing students to use critical thinking and decision-making skills as they respond to various situations throughout the simulation. This Excel-based simulation requires students to effectively use formulas and functions in a multi-worksheet workbook. To manage the numerous random draws, instructors are provided with a versatile answer key with pre-built formulas to account for the various combinations of factors students encounter. Instructors input random draws that are chosen by, or alternatively assigned to, students and will be provided with a solution key for grading purposes. Students are required to perform data analysis by creating visualizations for cost classifications, monthly operating costs, and

variances. Instructions are provided for performing data analysis using various technologies. Each step in the simulation includes student instructions, peer review questions, and an example that addresses a combination of random draws. Upon completion of this simulation, students should be able to: Prepare a basic business plan. Classify and derive product costs. Prepare a proforma analysis. Perform short-term profitability (cost-volume-profit) and payback analysis. Perform variance analysis. Prepare a capital budgeting analysis. Perform valuation analysis. Effectively use Excel to analyze and communicate performance. Effectively use various data visualization tools to tell a story.

Session 1.04: TOOLS FOR DATA ANALYTICS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 10:10 AM - 11:10 AM

Simple Solutions to Inspire Students with Data Visualizations and Analytics

John J. Wild
University of Wisconsin–Madison

ABSTRACT: Data visualizations and data analytics are an important part of modern accounting. Join us as we demonstrate two ways that we use data visualizations and data analytics to enhance student learning of key accounting concepts and procedures. The focus of these two techniques is on learning accounting, where visualizations and analytics serve as the means to achieve that prime goal. The two techniques consist of the following: 1. Dashboard Activities. Students are presented with data visualizations of accounting data, which they must analyze, interpret, and apply to answer fundamental accounting questions. The focus is squarely on learning key accounting concepts and procedures where the dashboards act as means to achieve that objective. 2. Visualization Projects. Students are provided datasets and directions that enable them to build and create their own dashboards. While students learn basic tools to create dashboards, the focus is on the learning of accounting concepts and procedures. Through this process, they learn how to answer questions about a business using the data visualizations they've created. Survey results on student feedback on the success of these two learning tools is shared with all participants. Further, examples of each of these tools are shared and available for application in classrooms by all participants.

Session 1.05: STUDENT LEARNING 1
DATE: SATURDAY, AUGUST 5, 2023
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Assessing Student Competency with the Statement of Cash Flows: Using IFRS and U.S. GAAP to Identify Teaching Challenges and Opportunities

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Metropolitan State University of Denver

Andrew Holt
Metropolitan State University of Denver

Joseph Giordano
University of Denver

ABSTRACT: Competency in the analysis and interpretation of financial and non-financial information is emphasized in several educational and professional standards. The new CPA evolution model curriculum is one example. Assessing whether a statement of cash flows prepared in accordance with International Financial Reporting Standards (IFRS) or U.S. GAAP provides more useful information for valuation, performance assessment, financing, and dividends decisions are core areas where student competency in the preparation, interpretation and use of financial reporting information can be assessed. Using Bloom's (1956) taxonomy as a framework for competency thresholds and contextualizing it with Meyer and Land's (2005) troublesome knowledge, and the framework-based teaching method advanced in the IFRS literature (Wells 2011), this session utilizes results from 115 student responses to an original SOCF case, to help identify teaching and competency-related issues and concerns related to the preparation, classification, and interpretation of the statement of cash flows prepared under both IFRS and U.S. GAAP. The case study survey was conducted before, during, and after, classes were obliged to move to synchronous and asynchronous online teaching because of the COVID pandemic. Student responses were then compared with a sample of comment letters received in response to the IASB's Exposure Draft 2019/7 (General Presentation and Disclosures). The results from the case raise a number of issues relevant for improving the teaching of the statement of cash flows within the U.S. Overall, the data suggests that, from a decision usefulness perspective, students appeared to prefer the classification flexibility and recognition requirements of IFRS, and were often confused by the disclosure

practices and “rigid uniformity” that U.S. GAAP requires when presenting and classifying certain key cash flows. These results are especially interesting, as the IASB appears to be converging with the U.S. GAAP by removing certain classification flexibilities for cash flows within IAS 7 Statement of Cash Flows. At the conference, the authors will present findings from the case and discuss (i) the tradeoff between “rigid” and “flexible” systems of cash flow reporting, (ii) the implications of the choice of cash flow reporting systems for decision making, and (iii) conceptual and experiential teaching methods for building student competency.

Session 1.05: STUDENT LEARNING 1
DATE: SATURDAY, AUGUST 5, 2023
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How to Develop Research Questions from Teaching Data?

Janet Alice Meade
University of Houston

Kiran Parthasarathy
University of Houston

ABSTRACT: As faculty, we strive for student success in course outcomes. Towards this end, we often include in our courses in-class activities and out-of-class assignments with the goal of fostering student engagement. Although these activities and assignments typically contribute toward a student's final grade, we often do not know whether or how much they contributed to better learning outcomes. This knowledge gap then deters effective readjustment of future grading schemes. In this session, we will present techniques for developing publishable research questions from teaching data with the aim of providing feedback for effective learning. For example, many asynchronous courses now include embedded polling questions. Do these questions promote learning and under what conditions are they most useful? Should students be allowed to fast-forward to the questions, answer multiple times, or view the questions in advance? Questions such as these can be developed into a research study to test the effects of embedded polling questions on course outcomes after controlling for other potential explanations. But to properly address such questions requires an understanding of research design and data analysis, including the process of obtaining appropriate clearance from a university's Institutional Research Board (IRB). Our session will draw on our experiences navigating a teaching research project from start to finish and will discuss topics relevant for those teaching synchronously, asynchronously, or face-to-face. We also expect it to be useful to faculty teaching financial, managerial, cost, tax, auditing, AIS, analytics, advanced and other accounting courses.

Session 1.06: AUDITING COURSES
DATE: SATURDAY, AUGUST 5, 2023
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Getting a Handle on Internal Controls

Grace Mubako
California State University, Sacramento

ABSTRACT: Auditing (and other accounting) students often have a difficult time understanding internal controls, particularly the auditors' role in testing these controls as many of the concepts tend to be a little abstract. After covering the topics on internal controls, I often had students still confused particularly about how controls are tested This assignment forces them to think about internal controls in business contexts that they may already be familiar with, like restaurants, gyms and retail stores. Students work in groups and are assigned or allowed to choose from a number of different business for which they are required to come up with a list of internal controls that would satisfy specific control objectives. In addition, they would also have to come up with practical tests to test those controls, think about the limitations of the controls as well as how the appropriate control environment (tone at the top) can be improved. Students are also required to categorize these controls into preventive vs detective controls, as well as identify each as authorization, information processing, segregation of duties, etc. This assignment is designed to help students demystify internal controls and internal control testing so that they have better than theoretical understanding of controls. It teaches them to critically assess a business unit and identify necessary controls, and figure out how to actually test them. The real value in the assignment is that the students are the ones that create the controls, rather than simply evaluate controls that are already in place. While the internal controls potentially discussed may go beyond those considered in a purely financial reporting setting, the assignments helps then relate the concept of internal controls to things that they may already be aware of.

Session 1.06: AUDITING COURSES
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The Falling House of Wirecard

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Fairfield University

Kara Hunter
Fairfield University

Gary Kleinman
Montclair State University

ABSTRACT: The Falling House of Wirecard The collapse of the German Wirecard payment processing company led to many revelations about failed auditing processes that should be important in teaching auditing at all levels. This case seeks to place these failures in a cross-national context, explicitly asking the students to consider how the audit elements would look from US versus German regulatory eyes. Various investigations revealed many shortcomings in how EY-Germany conducted its audits of Wirecard and in Germany's system of auditing and financial regulation. Based on what is currently known, Wirecard's failure was a failure of both EY-Germany and Wirecard's top-level control systems. As the judicial and investigative systems in Germany continue their work, ultimately the whole story will be known. This case describes the Wirecard problems in some detail and EY's reactions. It then poses 14 questions for the students to respond to based on the case materials presented and their own research. The questions, all of which can be customized by the faculty, and any of which can be ignored to meet the needs of the course, are intended to stimulate student attention to critical auditing areas relevant here. The case provides a solution manual for faculty as well as other information. We, the authors, believe that the Wirecard-EY imbroglio can serve as an important tool for teaching both undergraduate and graduate auditing students about how audits fail and provide to them a solid foundation for understanding how auditing standards may differ between nations, in this case, the United States and the Federal Republic of Germany. We believe that fostering a better understanding of these differences will improve the students' understanding of auditing regulation, auditing practice, improve their auditing research skills and critical thinking as well as enhance their understanding of international differences in auditing standards and regulation.

Session 1.07: ESG 1
DATE: SATURDAY, AUGUST 5, 2023
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How to Integrate ESG in the Accounting Curriculum

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Cleveland State University

ABSTRACT: ESG (environmental, social, and governance) has exploded as an emerging issue in accounting and reporting. The factors driving interest in this topic include increasing attention to the adverse effects of climate change, the EU's mandate requiring climate reporting in 2023, and the imminent release of climate disclosure requirements under development by the SEC. The rapid global interest in ESG and the growth of reporting standards and statutory mandates is accelerating the need for qualified accountants and auditors to participate in their companies' ESG reporting and assurance functions. Higher education must respond to this global trend by including ESG in the accounting curriculum. This session addresses strategies for integrating ESG in accounting programs through standalone courses or incorporating ESG topics in existing accounting courses such as auditing, managerial, intermediate, international, financial, accounting ethics, accounting data analytics, and AIS. Developing an ESG accounting specialization for an MSA program is also discussed. Resources and example ESG assignments for courses offered in accounting programs are provided.

Session 1.07: ESG 1
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Integrating ESG into the Accounting Curriculum: Student Familiarity and Perceptions

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California State Polytechnic University, Pomona

Vic Lee
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ABSTRACT: The growing awareness of the importance of Environmental, Social, and Governance (ESG) among the business community highlights the necessity of integrating ESG into the accounting curriculum. To properly integrate ESG into the accounting curriculum, this study examines the extant accounting students' familiarity with ESG, their perceived importance of ESG, and how their intrinsic personality characteristics play a role in determining the importance of ESG. Using a sample of 161 graduate and undergraduate accounting students, our results indicate that students who are familiar with ESG are more likely to perceive ESG as important, especially its impact on a company's financial performance and long-term value creation. Among the Big Five personality characteristics, Agreeableness and Conscientiousness are highly correlated with students' perceived importance of ESG. Additionally, the study finds a significant interaction between Openness and Familiarity on students' perceived importance of ESG, suggesting that student openness may play a role in whether increased familiarity with ESG affects its perceived importance. These results propose useful suggestions for accounting departments that attempt to integrate ESG into their curriculum.

Session 2.01: COGNITIVE LEARNING
DATE: SATURDAY, AUGUST 5, 2023
TIME: 11:20 AM - 12:20 PM

Critical Thinking Development in Introductory Accounting Courses

Susan K. Wolcott
WolcottLynch

ABSTRACT: The accounting profession is undergoing tremendous change. Much of the change is driven by technology, which is eliminating many of the repetitive tasks traditionally performed by accountants. At the same time, technology is enabling accountants to add greater value through decision support, strategic analytics using diverse types of data, and cross-functional collaboration. Unfortunately, most students graduate with inadequate critical thinking skills for these new demands. How can we help our students meet the needs of the future workplace? According to educational research, critical thinking skills develop slowly. Development also tends to be unstable, with skills reverting to earlier levels when students are confronted with new types of problems. For students to achieve the critical thinking skills required in the future workplace, it is essential for critical thinking to be addressed in introductory accounting courses—as well as all other courses in the curriculum. This session will provide specific recommendations for critical thinking development in introductory financial and management accounting courses. The recommendations are grounded in developmental psychology, which provides guidance for reasonable and effective teaching and learning practices. During the session, participants will:

- Identify realistic critical thinking learning objectives for introductory courses
- Design assignments that tie critical thinking to existing course topics
- Explore strategies for actively engaging students in the practice of critical thinking
- Generate ideas for providing students with effective learning support (including rubrics and feedback)

Session 2.01: COGNITIVE LEARNING
DATE: SATURDAY, AUGUST 5, 2023
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*Exploring the “Troublesomeness” of Accounting Content through the Lens of
Cognitive Load Theory*

Lana Becker
East Tennessee State University

ABSTRACT: Because those of us who teach accounting are experts in our discipline, it can be difficult for us to understand why certain topics are so difficult for students. Cognitive load theory (Sweller, 1988) may provide answers for accounting educators as well as strategies for effectively teaching complex topics. Cognitive load theory is premised on the notion that human working memory is limited in its processing capabilities and cognitive overload compromises learning. Intrinsic load, one of three types of cognitive load, describes the innate difficulty of some accounting topics. The presence of underlying and interacting elements of knowledge that must be processed simultaneously by the learner creates complexity and difficulty (van Merriënboer, Kirschner, & Kester, 2003). These elements are not transparent to the learner, thus requiring educators to intentionally “unbundle” the elements that underlie complex topics. Once elements are “unbundled,” researchers provide insight as to how to manage the cognitive load when teaching troublesome content. Furthermore, some of these underlying elements may themselves be troublesome, described in the educational literature as threshold concepts or “gateways” into a discipline (Meyer & Land, 2005). These transformative, irreversible, and integrative concepts enable a learner to progress in a discipline. Session activities: The unbundling of a troublesome accounting task will be demonstrated as well as a research-based instructional approach for managing the cognitive load. Participants will then engage in an exercise to “unbundle” their own difficult accounting topic. Participants will: >Understand why some accounting topics are troublesome > Recognize the detrimental effects of cognitive overload > Learn how to manage the learner’s cognitive load when teaching complex topics > Become aware that critical threshold concepts may underly troublesome topics
References: Meyer, J. H. F., & Land, R. (2005). Threshold Concepts and Troublesome Knowledge: Epistemological Considerations and a Conceptual Framework for Teaching and Learning. *Higher Education*, 49(3), 373–388.
Sweller, J. (1988). Cognitive load during problem solving: Effects on Learning. *Cognitive Science*, 12(2), 257-285. van Merriënboer, J.J.G, Kirschner, P.A., &

Kester, L.(2003). Taking the load off a learner's mind: Instructional design for complex learning. *Educational Psychology Review*, 38(1), 5-13.

Session 2.02: CONNECTING WITH PRACTITIONERS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 11:20 AM - 12:20 PM

Addressing the Pipeline Problem: The Professional Apprenticeship Program

Nora Luquer
AICPA & CIMA

Joanne Fiore
AICPA & CIMA

ABSTRACT: A lot has happened since last year's conference where we introduced AICPA's Professional Apprenticeship Program. Since then, we have had several employers sign on as well as partner with national and regional colleges and universities. Come learn why employers and academics alike are using apprenticeships as an innovative approach to address recruiting and upskilling challenges in the professions. Students are attracted to affordable, experiential learning and earn while you learn options; while employers have access to a younger and more diverse pipeline. AICPA & CIMA has launched the first RAP in finance and accounting; the DOL has recognized the program as defining the occupation of finance business partner.

Session 2.02: CONNECTING WITH PRACTITIONERS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 11:20 AM - 12:20 PM

Can Professional Accountant Guest Speakers in Introductory Accounting Courses Improve Interest in the Accounting Major?

Leah Diehl
University of Montana

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University of Montana

ABSTRACT: The accounting pipeline problem has made its way to popular press headlines, concerning both University programs and accounting firms (e.g. Sweeney, 2023). While there are many potential reasons for the pipeline problem, one suggested and actionable solution for professors is to include guest speakers in the classroom (e.g. Pitstick, 2022). A recent Center for Audit Quality survey of business students found that students most want to hear about careers from those working in the field rather than recruiters or faculty (CAQ, 2022). In this study, we examine whether and why hosting accounting professionals as guest speakers in introductory accounting courses can help increase interest in the accounting major. We do this using a longitudinal controlled experiment across three sections of Introduction to Managerial Accounting, a required course for all business majors. On the first day of class, students rate their interest in accounting and their reactions to proposed mediating variables. During the semester, one section receives eight sessions of guest speakers while the other section receives extra practice problems. Students respond to questions about their engagement with each guest speaker. At the end of the semester, students complete a second survey, again rating their interest in accounting and their reactions to the mediators. The potential mediators identified are increased understanding of the opportunities available in the profession and being able to relate to (or “see” oneself as) an accountant. Additionally, because professionals’ time is often limited, we examine whether using recordings of guest speakers in class has a similar effect to live guest speakers. This is done with a third section who watches recordings of the first section’s guest speakers. Prior literature suggests that the recordings of guest speakers may have a diminished effect on students than those in the in-person group (Watts, 2016). However, we may find that recordings still work better at getting students interested in the profession than no speakers at all. This study is of interest to professors who

want to increase accounting enrollment numbers in their programs and to accounting firms who want to increase the pipeline of accountants from college to the workforce.

Session 2.03: STUDENT ENGAGEMENT 1
DATE: SATURDAY, AUGUST 5, 2023
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Fun in Accounting? You Bet!

Julia Kathryn Ravenscraft
Missouri State University

ABSTRACT: Learn how to increase student engagement, recruit more accounting majors, and make accounting classes more fun! Recruiting and retaining accounting students continues to be top of mind for many accounting academics and practitioners. Creating fun and engaging accounting courses can be challenging. A 2022 Wall Street Journal article, "Why So Many Accountants Are Quitting" explains, "while some mathematically inclined students are drawn to accounting, the field still suffers from a stigma that it is uncool, with tedious work and daunting hours." This presentation provides tips and tricks for making accounting courses more fun and less "uncool." Using student engagement strategies, gamification, and incorporating small prizes can transform any accounting course to make it more fun! After the session you will know how to: • Partner with public accounting firms and corporate partners • Integrate gamification for classwork and exam reviews • Incorporate small prizes such as pens, cups, candy, etc. • Recognize student winners & thanking contributing firms I implemented these methods in large introduction to financial accounting courses with 65-100 students, and in Intermediate Accounting I courses with 20-30 students. These tips and tricks can easily be adapted to any accounting course topic or level. Join me to learn how to implement these strategies and create more confident and engaged students!

Session 2.03: STUDENT ENGAGEMENT 1
DATE: SATURDAY, AUGUST 5, 2023
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Becoming a Content Creator in an Online, Hybrid, or Face-to-Face Classroom

Patrick B. Lee
The University of Texas at San Antonio

ABSTRACT: What would an accounting course look like if you built a course based not on lectures but based on how influencers and content creators create their creative content for social media? If we looked at how content creators attract an audience and a following and apply the same techniques to how we build our courses, we could teach more engaging classes more effectively. Taking some lessons from my own YouTube channel and online presence, I'll share with you essential techniques I've used in my classroom to engage students. Using old-school techniques like guided notes and worksheets to engaging supplemental video material, I'll show you how I've created a successful course experience, whether online, hybrid, or face-to-face.

Session 2.04: DATA VISUALIZATIONS AND DASHBOARDS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 11:20 AM - 12:20 PM

Hands-On Session: How to Do, Teach, and Grade Data Visualizations

Ann C. Dzurainin
Northern Illinois University

ABSTRACT: Brief Description: Data visualization skills are in high demand in the accounting profession. The ability to use data visualization to explore data and communicate findings is increasingly important in the business world. Unfortunately, most of us have never been taught how to create effective data visualizations yet we are expected to teach our students these skills. This session will provide guidance on how to create effective data visualizations, how to identify misleading data visualizations, and how to grade data visualizations. Learning Activities: This session will begin with of an overview of data visualization best practices, data storytelling, and ethical issues in data visualization. Participants will then work through a data visualization case where they will learn how to use Tableau to create a data visualizations. (Note: participants can use any visualization software they would like. The demonstration will be in Tableau). After creating a visualization, participants will then practice using a grading rubric to grade their visuals. Learning Outcomes: • Explain how a data story communicates data analysis results. • Summarize the steps to creating effective data visualizations. • Describe the characteristics of an effective data visualization. • Recognize misleading data visualizations. • Create an interactive data visualization presentation.

Session 2.04: DATA VISUALIZATIONS AND DASHBOARDS
DATE: SATURDAY, AUGUST 5, 2023
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Going Beyond the Dashboard—Nature's Organic case

Elena Isaacson
Siena College

Margaret Garnsey
Siena College

Doug Parker
Western Carolina University

ABSTRACT: Many cases in accounting textbooks begin with a nice, organized dataset. The issue with this approach is data never comes in a perfect package, missing the critical ETL (Extract, Transform and Load) component of analytics. Nature's Organic is an expanded case study based on a case, Upstate Organic that was written in 2015 and was designed to expand student query skills. The updated case is now focused on data analytics allowing students to develop the following skills: asking the right questions, the ETL process, effectively interpreting and communicating results, applying appropriate data analytic techniques and visualization tools. The case integrates Access queries, Tableau Prep Builder, and Tableau data visualization tools to answer business questions from a non-accounting colleague in a business. In Part 1, students develop queries to answer questions posed by the head of marketing department in a fictional company. Students transform/clean and load data using Tableau Prep in Part 2. In Part 3, students graphically present their findings and communicate results using Tableau storyboard. The case allows students to practice data analytics skills both from a database and visualization perspective. Students are provided with the case narrative, assignment, and Access database file. **LEARNING OBJECTIVES** Upon completion of the case students should be able to: 1. Understand the business and data structure 2. Develop queries to answer business questions 3. Extract, Transform and Load data 4. Create visualization charts 5. Present findings and communicate results This case addresses the desire of both professional organizations and employers to increase students' analytic skills. It gives students the opportunity to improve their ability to formulate queries and to present results in a visual manner.

Session 2.05: GAMIFICATION
DATE: SATURDAY, AUGUST 5, 2023
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Virtual Reality Can Be More than a Game in Auditing Class

Linda Kidwell
Nova Southeastern University

Trent Hoy
unaffiliated

ABSTRACT: Virtual reality technology has come a long way in the years since Buckless, Krawczyk, and Showalter (2014) used “virtual worlds” in an inventory simulation. As complex, realistic VR experiences continue to become even more affordable and widely available, appropriate pedagogical application remains critical to their success as effective learning experiences. Working with a software development company, we designed a custom virtual reality simulation for use in a university auditing course. For this learning experience, students engage in four VR sessions, culminating in a graded simulation of a warehouse audit that requires accurate workpapers and appropriate conclusions on a randomized sample. This simulation is in its third year of use and has recently been adapted for an operations management class. Throughout the development process, the faculty member worked intensively with an instructional designer to both design the simulation and reimagine the entire course’s pedagogical approach. We ensured clear alignment between learning objectives and tasks and connected the simulation to other course assignments, leveraging the simulation’s unique affordances to increase active learning at all stages of the course, while avoiding a game for gamification’s sake. This consistent approach helped to prepare students for each VR session so they could engage in critical thinking without over-coaching. In this session, we will present our work developing an inventory observation in virtual reality and integrating it within a university auditing course. We will highlight key takeaways from this design process and share advice for successfully integrating VR simulations into academic coursework.

Session 2.05: GAMIFICATION
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Let's Play a Game! Exploring Gamified Accounting Content

Lisa Beaudion
Institute of Management Accountants

ABSTRACT: To bolster student engagement and interest in learning, the presenters from Institute of Management Accountants (IMA) will explain the importance of using interactive and engaging teaching content, followed by live demonstrations of gamified teaching cases. During the session, two interactive teaching cases will be presented, including case context, learning objectives, and deliverables. The session will also feature demos of web-based games that accompany the teaching cases, placing students in real-world scenarios to learn and demonstrate effective strategies for generating information, supporting business management, and influencing organizational decisions. Finally, access to these gamified cases through the IMA Educational Case Journal (IECJ) and other related IMA resources will be shared with the audience.

Session 2.06: YOUTUBE VIDEOS: CREATION AND USAGE
DATE: SATURDAY, AUGUST 5, 2023
TIME: 11:20 AM - 12:20 PM

YouTube: Videos to Help Teach Accounting Principles

Timothy Creel
Lipscomb University

Veronica Paz
Indiana University of Pennsylvania

Christina M. Olear
The Pennsylvania State University Brandywine

ABSTRACT: YouTube offers a wide array of videos that viewers can use to learn various skills. This presentation attempts to show how YouTube videos can be used in different accounting classes. YouTube videos can be used to help students visualize accounting subjects. An example would be showing a video from the production line at the Nissan plant when teaching manufacturing accounting in a managerial or cost accounting class. Movie clips could be shown that support ethics, fraud, data analytics, and the separation of duties, to name a few. YouTube clips could also be shown for fun or inspiration for the students. Videos are fun to watch and the students enjoy the visual learning experience. YouTube video lectures from different professors can be used to support subjects in online and campus classes. The presentation includes many links and examples of videos that can be included in different accounting classes.

Session 2.06: YOUTUBE VIDEOS: CREATION AND USAGE
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5-Step Guide to Creating Inspiring YouTube Style Class Videos!

Jonathan M. Wild
University of Wisconsin–Parkside

ABSTRACT: This session demonstrates how each of us can turn our class videos into captivating YouTube style videos in just 5 simple steps. Learn how to create scripts, record videos, and edit videos like a YouTube star by learning the secrets of top educators on YouTube. We share these "tricks of the trade" along with best practices for applying these techniques to our class videos. The session also shares industry standards for high-quality, engaging videos. Learn these strategies in preparing for video recordings, engaging the audience, and editing videos like a pro. The tools and software used in this session are widely available and many schools already have licenses for them. Survey results from student use of YouTube style videos is shared with all participants in the session. These results include student feedback on preferences for the style of video they prefer for learning accounting concepts and procedures. These best practices for video creation are relevant for all class formats, including face-to-face, hybrid, and online-only. Real-life examples of videos created for our own courses will be made available to all attendees through a free online link. These examples provide valuable insights into the process of creating engaging YouTube style videos for our classes.

Session 2.07: CRITICAL THINKING TOOLS
DATE: SATURDAY, AUGUST 5, 2023
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Supporting Critical Thinking with Workpaper-Style Documentation

Cassy Budd
Brigham Young University

Melissa Larson
Brigham Young University

ABSTRACT: As business transactions continue to evolve and complexity increases, accounting for those transactions grows in complexity as well. We want our students to feel confident that they can navigate this added complexity, but they often struggle with the many nuances of these transactions. Come and see how we have used workpaper-style documentation to support students as they: 1. are introduced to unfamiliar business scenarios, 2. navigate the details of complex areas of accounting (intermediate to advanced financial) and 3. prepare to enter the workforce with a better understanding of the need for supporting accounting related decisions with proper documentation. As an added benefit, non-multiple choice exams are easier to grade!

Session 2.07: CRITICAL THINKING TOOLS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 11:20 AM - 12:20 PM

*Preparing Students for Advanced Critical Thinking Skills Needed for CPA Evolution
(Tax)*

Gregory A. Carnes
University of North Alabama

Suzanne Youngberg
Northern Illinois University

ABSTRACT: This submission is for the area of taxation with an emphasis on improving critical thinking skills. Our presentation will focus on the advanced critical thinking skills that will be tested on CPA Evolution in Tax Core and Tax Discipline, and provide examples of assignments we have created that focus on these skills. We will also discuss the impact of CPA Evolution by providing a comparison of the skills and topics tested by the current exam to those tested by CPA Evolution. Expanded Task Based Simulations (TBS) will be the main means of testing advanced critical thinking skills. We will include our own examples of enhanced TBS that focus on the following learning outcomes: Tax Planning for Individuals and Business Entities: Critical thinking skills will be used to determine the tax implications of proposed transactions and alternative business structures. Tax Compliance for Individuals and Business Entities: The student must use advanced critical thinking skills to review multiple source documents, determine tax implications in non-routine scenarios, and provide options to maximize after-tax income. Personal Financial Planning: The student must use advanced critical thinking skills to demonstrate an understanding of various personal financial planning techniques and make appropriate decisions. Diagnostics TBS: The student must use advanced critical thinking skills to review the source documents, recognize the tax issues, and resolve them. Research TBS: The student must identify tax issues and use tax law sources provided to them to resolve them.

Session 3.01: LUNCH WITH AWARD PRESENTATION AND ED TALKS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 12:30 PM - 2:00 PM

Transforming the Horizons of an Accounting Student

William E. McCarthy
Michigan State University

Genevieve Risner
Michigan State University

Lauren R. Long
Colorado State University

ABSTRACT: When William McCarthy was awarded the Cook Prize by the American Accounting Association in the summer of 2019, he was invited to submit a short paper on his teaching philosophy. The resulting essay – written with ideas and inspiration from his late colleague Edmund Outslay (another Cook winner) -- was titled “What is possible in a graduate accounting class.” It was published in *Issues in Accounting Education* in May of 2020 (Appendix-1). The foundations of McCarthy’s teaching philosophy centered around a number of principles (knowledge, preparation, passion), but the most prominent course-long themes were that his courses be (1) rigorous (2) transformative, and (3) imaginative. He now distributes that material at the start of each course with a mind toward letting students know that he expects them not only to become technologically advanced accounting systems practitioners, but also computer scientists, creative writers, and even actors and actresses. The drama part of his courses is well abetted by the MSU EY Communications Center, headed by Geneviève Risner (Appendix-2). Our proposed presentation will start with a quick review of McCarthy’s ideas, but most of our time will be dedicated to looking at how those principles affected the confidence, skill, and learning strategies of a particular Masters student named Lauren Long. As she says in her course review (Appendix-3): In a year where I had been feeling a little lost and don’t know what to expect for my future, I felt like I was meant to be in this class. I felt like I was meant to be exposed to the skillset that this class had to teach me and the opportunities that I might lean towards in the future as a result of the projects that sparked my curiosity and sense of accomplishment.

Session 3.01: LUNCH WITH AWARD PRESENTATION AND ED TALKS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 12:30 PM - 2:00 PM

Motivating Your Accounting Students to Get More Bang for Their Buck

Nicole Wald
Minot State University

ABSTRACT: We all want to leave the boring lecture behind. But repetition and practice are the key to long term memory. How can instructors encourage students to first experience the instructional material outside of the classroom? I've developed an instructional practice that encourages the most reluctant students to read and take notes before class. This allows for a deeper discussion during class, interactive problems during the lecture and an overall better understanding of the topic. In addition, I'll provide 3 fun and engaging techniques to get the class talking.

Session 3.01: LUNCH WITH AWARD PRESENTATION AND ED TALKS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 12:30 PM - 2:00 PM

Addressing Accounting Apathy

Rachel Cox
Oklahoma State University

Rachel Domnick
Oklahoma State University

Alyssa Vowell
Oklahoma State University

Sarah Elizabeth Johnson
Oklahoma State University

Peter Margaritis
Oklahoma State University

ABSTRACT: Do your students seem unengaged or lack enthusiasm for the course material? Accounting, especially for non-majors, needs to be re-branded and re-framed for a new generation of students. This short presentation will provide helpful tips on getting your students excited for the course at the beginning of the semester and how to keep them motivated to succeed until the end. You can apply several small steps, from making your subject matter more relatable to providing low-risk ways for your students to learn from failure in your courses, to ultimately make a big difference in combating student apathy in your class. If you can get your students to understand the “why” behind what they are learning from the beginning, the learning outcome will be students who participate more actively in your course.

Session 3.01: LUNCH WITH AWARD PRESENTATION AND ED TALKS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 12:30 PM - 2:00 PM

A Little Push in the Back: A Nudging Intervention for Accounting Students Towards Less Procrastination

Eva Blondeel
Ghent University

Patricia Everaert
Ghent University

Evelien Opdecam
Ghent University

ABSTRACT: In order to nudge students towards less procrastination, we developed a low-cost and easy to implement nudging intervention in a first year undergraduate financial accounting class. Students receive subtle stimuli (i.e., nudges) which aim to engage them more in their course work and to discourage procrastination behavior. The nudges can be compared to giving students small pushes in the back, without students noticing that they are being nudged. This nudging approach is unique, as it implements five different nudges throughout an accounting course. Empirical results demonstrate that this nudging strategy is effective to counter procrastination. In the CTLA session, we want to share this effective nudging strategy with other accounting educators. We will demonstrate how accounting educators can nudge students towards less procrastination. First, we will explain the design of the nudging intervention. This will provide participants with inspiration to implement a nudging intervention in their own accounting courses. Next, all five nudges will be shown in detail, and characteristics of an effective nudge will be explained. The nudging intervention and the accompanying session have several learning outcomes. First, we will illustrate that accounting educators actually can help students to procrastinate less. Second, we will show how accounting educators can do this by implementing nudges in their courses. Third, we hope to inspire and educate accounting educators to design new effective nudges. This session will provide educators with ideas on how to set up a similar nudging intervention in their own teaching context, in order to decrease students' procrastination behavior.

Session 3.01: LUNCH WITH AWARD PRESENTATION AND ED TALKS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 12:30 PM - 2:00 PM

Open Textbooks in Accounting as a Form of Social Justice

Amanda White
University of Technology Sydney

ABSTRACT: Textbooks play an important role in student learning - creating an anchor for learning and a base for expansion. However the cost of textbooks can be prohibitive - when texts cannot be afforded, students may go without, relying on PowerPoint slides and lecture recordings. An open textbook is one available free of charge, and under a Creative Commons licence - available for re-use, adaptation and publication (and potentially limited to non-commercial re-use). In this ED talk - we will explore the use of open textbooks as a form of social justice. They are a resource that could increase participation at university by low socioeconomic groups - making higher education more accessible, and thereby increasing the chances of student success. The adaptable nature of open textbooks means that you can customize a text to suit your needs - include examples that are representative of your student populations; add chapters related to social responsibility, sustainability or the integration of Indigenous and First Peoples content. Open textbooks have the potential to be more diverse, more inclusive and be another way to create connection and belonging to students. They also have the advantage of being a living, changing textbook - where students can be incorporated as partners through content development.

Session 3.01: LUNCH WITH AWARD PRESENTATION AND ED TALKS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 12:30 PM - 2:00 PM

Embracing Chat GPT (and other AI) as a Teaching Tool

Ann C. Dzurainin
Northern Illinois University

ABSTRACT: I. Brief Description (250 words) include learning outcomes of teaching and learning activities. The launch of Chat GPT in November 2022 started a media frenzy on the ramifications of how this Artificial Intelligence (AI) chat bot will change the education system. Headlines like “The End of High-School English” and “The College Essay is Dead” (Atlantic, Dec 2022) helped to create a sense of fear and panic. There are, however, many ways in which AI like Chat GPT can be used to help students learn. This ED talk will provide a brief description of Chat GPT and provide examples of how to use Chat GPT in your course. Learning Objectives: • Explain Chat GPT capabilities. • Identify similar AI programs. • Discuss ways to use Chat GPT to develop students critical thinking skills.

30 years teaching online in synchronous and asynchronous courses.

Session 4.01: PROFESSIONAL DEVELOPMENT: TEACHING TIPS 1
DATE: SATURDAY, AUGUST 5, 2023
TIME: 2:10 PM - 3:10 PM

Python Scripting in the Cloud for Accountants

Cameron Truong
Monash University

Christofer Adrian
Monash University Caulfield

ABSTRACT: The innovation in “Python Scripting in the Cloud for Accountants” is two folds. First, we conduct a small survey among accounting and auditing professionals to better understand which data analytics and computer programming skills that are highly relevant for the industry, but of short supply. The survey also uncovers existing and new areas of accounting where technologies can plausibly offer high-impact contributions. Second, based on insights from the survey, we develop education and training resources for integrating data analytics and computer programming into the existing curriculum of Contemporary Accounting ACF5350. Educators and students now have convenient access to an open repository of resources with rich supports for various milestone accounting/auditing projects. Key highlights of Python scripting in ACF55350 include: 1) Python scripts in the cloud using Replits and Google Colaboratory. Students learn to use cloud computing powered by Replits and Google Colab to write and implement Python scripts in Jupiter notebook, store codes in an online repository, and interact with their own Google drives or shared drives. This allows students to code anywhere and anytime, on any device, and there is no requirement for hardware or software. 2) Textual analysis Students learn how to handle a large quantity of pdf documents, extract text information, and perform readability analyses (e.g., constructing Gunning Fog index, Sentiment index, and Lexicon index, among others). Students also learn how to identify if a financial report contains topics relating to corporate social responsibility by parsing through a dictionary of key words. 3) Use Github as an open repository of codes Students learn how to publish their Google Colab Jupiter notebook codes in Github. This exercise helps students showcase to future employers their technology skillset and their own portfolios of automated accounting/auditing tasks. Overall, Python scripts developed in this unit will not only serve university training purposes but also can be immediately deployed by practitioners in the real world. We aim to take my students from having no/little background in computer coding to an

intermediate level where students can confidently perform various automation tasks by writing Python scripts in the cloud. Our students can immediately update their CVs to include this new skillset and gain more competitive footing. Importantly, education and technical resources in ACF5350 assist educators and students to employ contemporary technologies to meet the demands of the accounting profession in Industry 4.0.

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Experiential Learning of NFTs within Accounting Contexts

Jose Victor Lineros
University of North Texas

ABSTRACT: Learning about NFTs within accounting contexts is important when considering their meaning, treatment, and potential application. As part of a broader discussion of blockchain and distributed technologies, accounting students must be able to discern the hype from real-world applicability. This session will demonstrate how NFT education has been integrated into the classroom and how students were taught to create and upload their own works to the Ethereum blockchain.

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Backflow Data Analytics Case: Auto Graded for Correct Values and Use of Formulas

Tene Greenhood
Colorado State University Pueblo

ABSTRACT: The Backflow Test data analytics case is applicable to almost any accounting course. It requires students to clean a data set with 300+ records, requiring them to perform various tasks within Excel. After which, students are required to create an interactive dashboard which is used to respond to several questions. Skills the students will demonstrate include: • Various Functions: TRIM, CLEAN, CONCATENATE, DATE, CURRENCY, VALUE, IFS, PROPER, UPPER, LEFT, LEN, RIGHT, REPLACE, VLOOKUP, XLOOKUP, IF • Find & Replace • Import Data • Name Cell Ranges • PivotTables, Slicers This case is unique because it was designed for an instructor to easily update the dataset and quickly create a unique problem that students cannot find the solution to online. The case study is also automatically graded for the correct answers, as well as the use of the proper formulas. Supplemental learning materials are available to students, which means that students are not dependent on class time being used to demonstrate the included Excel skills.

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DATE: SATURDAY, AUGUST 5, 2023
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Integrating Experiential Learning into a Governmental Accounting Course

Heather Kaminski
University of Wisconsin–Green Bay

ABSTRACT: This presentation will cover an assignment I have been using in my governmental accounting course for the past seven years. The pedagogical method presented here involves individual student field trips to governmental meetings, intending to expose accounting students to real-world governmental accounting applications. The primary assignment applies to both in-person and online students: attend a local governmental meeting and report orally to the class on its application to the materials taught in the classroom. A short, written summary is also required to complete the assignment. Students are split alphabetically and attend various finance committee and town board meetings over a 3-month timespan (In a class of 30 students, 10 attend a meeting each month). This allows one student to follow up on a previous student's meeting. I will discuss lessons learned, adjustments made, and COVID-19 assignment modifications. There are several positive outcomes to this assignment. Students must go out of their comfort zone and possibly attend a function they have never attended before (the vast majority of students have never attended a governmental meeting). Students are encouraged to view this as a networking opportunity. Governmental board and committee members often go out of their way to approach students and introduce themselves (one student was offered an internship on the spot!). Civic engagement increases as many students express that, based on this classroom experience, they would consider attending their local municipality meetings after graduation. Student engagement in the classroom rises as students relate what they learned at their meetings to what is taught in the course.

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Interactive Approach in Teaching Advanced Financial Accounting Content

Naser Makarem
University of Aberdeen

ABSTRACT: This is about a course called “Financial Accounting 3” which contains advanced topics such as consolidation. Before the lecture time, students receive the entire material including unanswered examples. During the lecture, I provide background information and show how a basic example is solved. Then students receive a more challenging example to attempt during the lecture which creates the sense of mastery and boosts their communication skills and confidence as they start with a simple example. Later in the lecture, they attempt a second example which is more challenging. This method creates an opportunity for students to receive instant feedback during the lecture. It is particularly relevant as the answer tends to be one single number so it will not take time to communicate the answer. This method also stimulates questions because when students attempt the examples, they are more likely to ask questions. Another advantage is that students need to carefully listen to what is taught by the lecturer to be able to answer the examples so it enhances their engagement in the class. Based on my experience, during a 2-hour lecture, 2 examples are the best compromise. After lectures, students receive a version of the lecture slides with answers to the examples so they can listen during lectures not worrying about writing down the answers. Teaching financial accounting inevitably involves providing numerical examples. While accounting teachers tend to show how examples are solved in their lectures, this interactive approach enhances students’ learning as they start attempting examples during lectures.

Session 4.02: CPA TRENDS AND COMMUNITY ENGAGEMENT
DATE: SATURDAY, AUGUST 5, 2023
TIME: 2:10 PM - 3:10 PM

Trends Report Overview

Jan Taylor
AICPA & CIMA

Holly Hawk
University of Georgia

ABSTRACT: The AICPA Trends report has been published since 1971. The report identifies key trends in U.S. accounting enrollments and graduates, as well as hiring in the public accounting sector, and provides select information about CPA Exam candidates. This year's Trends report provides statistical projections and respondent expectations based upon surveys sent to universities and firms in late 2022. Learn about the AICPA various initiatives including the latest on the new legislation that has the potential to bring Accounting under the umbrella of STEM. We'll also share the resources and tools, including the updated Foundational Competencies for Aspiring CPAs, available to the academic community to promote the accounting profession and build a vital and strong pipeline.

Session 4.02: CPA TRENDS AND COMMUNITY ENGAGEMENT
DATE: SATURDAY, AUGUST 5, 2023
TIME: 2:10 PM - 3:10 PM

Win-Win-Win

Rachel Domnick
Oklahoma State University

ABSTRACT: Create a win-win-win scenario by working with community partners to provide your students with an experiential learning experience to help build their presentation skills, develop life-long learning, and work to build the pipeline for the future of accounting. In this session, we'll talk about the model Oklahoma State University adopted and how you can implement a similar project at your campus and in your community.

Session 4.03: HIGHLIGHTING STEWARDSHIP AND SUSTAINABILITY
DATE: SATURDAY, AUGUST 5, 2023
TIME: 2:10 PM - 3:10 PM

Infusing Environmental Justice into Introductory Accounting Classes

Susan M. McCarthy
Loyola University Chicago

ABSTRACT: How can introductory accounting faculty use themes related to environmental justice to create inclusiveness and context in the classroom? I begin by discussing a variety of sustainable goals that may be used to align learning objectives in introductory financial and managerial accounting. Environmental justice themes can be infused into the introductory accounting curriculum with modules, challenges, activities, or integrated issues. Accompanying pedagogical materials include speakers, podcasts, videos, articles, and projects. Introductory accounting students are encouraged to notice environmental justice within their own communities and link them to larger discussions within the business world.

Session 4.03: HIGHLIGHTING STEWARDSHIP AND SUSTAINABILITY
DATE: SATURDAY, AUGUST 5, 2023
TIME: 2:10 PM - 3:10 PM

*Embedding SDGs into Active Learning Case Studies (Curriculum and Assessments
in Accounting and Data Analytics]*

XingDong Yan
*AccountingPod and Accounting and Finance Association of Australia and New
Zealand*

Wei Shi
AFAANZ

Samuel Cheung
Accounting and Finance Association of Australia and New Zealand

Suresh Sood
*AccountingPod and Accounting and Finance Association of Australia and New
Zealand*

ABSTRACT: How do we collaboratively and effectively create curriculum aligned, efficacious learning activities and assessments for learners of accountancy to become part of the journey to contribute value for a better environment? The findings indicate curriculum aligned big data case studies focusing on SME sustainability reporting evolves into creating environmental value, sustainable initiatives and strategy development. The learnings from the case study for an early stage accountant or career changer showing interest in climate accounting/ finance provides not only a sufficient foundation for the vocabulary of sustainability initiatives and reporting frameworks but a hands on opportunity to explore real non-financial sustainability data. We shall embrace strategic partnership opportunities within the education/technology ecosystem (Education Technology, Professional Bodies, Industry and Educators), champion the use of AI powered active learning tools to teach, learn and assess, so that as a community, we can rapidly train a new generation of accountants or any professionals to become the eco-warriors we need for the green economy, to monitor and report on climate and net zero targets. For the workshop session, we will explore the power of 'hands on', individualized and localized learning in the classroom, on the real tools and with the real stories of business today. We use real world big-data based (sharing economy, agribusiness

and Software as a Service(SaaS) etc) case studies, on current industry tools(QBO,Power BI, Tableau, Excel, Google Sheets, Google Data Studio, Alteryx, Python) to demonstrate how sustainability initiatives such as practices in sharing economy, agribusiness carbon calculations, lead to sustainability data reporting by the accountant of non-financial information.

Session 4.04: TECHNOLOGY TOOLS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 2:10 PM - 3:10 PM

How To Excel

Doug Parker
Western Carolina University

Elena Isaacson
Siena College

ABSTRACT: Is there a way to create assignments that grade themselves and give students important Excel skills in the process? The answer is yes. The plethora of functions and features in Excel, building dynamic self-grading assignments and solutions is easy with just a little upfront design. Need more than one version? You can change a few numbers and problems will automatically update. Why spend additional time developing solutions? Add a few formulas and your assignment will automatically create a solution key for any version you produce. And if you are really in the mood to be industrious, by adding a few additional items, you can design the assignment to be self-grading. Feel students need a helping hand as they are working through their assignment? Excel has you covered. With data validation and conditional formatting, you can guide your students in the right direction. During this session, participants may desire to have Excel open and ready to work along as we review functions and settings that will turn an ordinary assignment into a dynamic, self-grading masterpiece. Of course, at the end, participants will receive their very own copy of all files used in the presentation.

Session 4.04: TECHNOLOGY TOOLS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 2:10 PM - 3:10 PM

*Teaching and Learning Technology Innovations in the Accounting Classroom: A
Demonstration of the 'Explain Everything' Digital Smartboard*

Stacy Boyer-Davis
Northern Michigan University

Kevin Berry
Northern Michigan University

ABSTRACT: The future of the accounting profession demands that graduates are digitally adept and can adapt to the next surge of technological change. Embedding emerging technologies into the accounting learning space is imperative for students to develop digital acumen. The 'Explain Everything' digital smartboard supports accounting faculty with this charge to bridge the technology skills gap while motivating student engagement, enhancing student learning outcomes, and encouraging collaboration in synchronous and asynchronous classrooms. Instructional materials produced using the 'Explain Everything' application are accessible and create multi-modal, diverse learning opportunities. In this interactive workshop, participants will be introduced to strategies to develop engaging presentations, instructional materials, and screencasts with the 'Explain Everything' digital smartboard application. Co-presenters Drs. Stacy Boyer-Davis and Kevin Berry from the Northern Michigan University College of Business will demonstrate various 'Explain Everything' tools, features, and uses such as annotating course materials, embedding new and existing media, recording audio and video comments, and sharing files. Consider attending this teaching and learning digital innovations workshop to enhance synchronous, asynchronous, hybrid, and HyFlex instructional materials and improve student engagement. Learning Outcomes: 1. Develop more accessible student resources that support diverse ways of student learning. 2. Create engaging presentations, instructional materials, and screencasts using the 'Explain Everything' digital smartboard. 3. Annotate course content, embed new and existing media, record audio and video comments, and share files. 4. Encourage greater digital literacy in accounting classrooms.

Session 4.05: CHATGPT 1
DATE: SATURDAY, AUGUST 5, 2023
TIME: 2:10 PM - 3:10 PM

If You Can't Beat Them, Join Them: 12 Ways to Use ChatGPT in Teaching

Wendy Tietz
Kent State University

Tracie Miller
Franklin University

Rachel Gambol
The University of Tampa

ABSTRACT: ChatGPT is here whether we want it or not. In this session, we discuss ways to embrace ChatGPT to improve teaching and productivity. We will talk about several ways to incorporate ChatGPT into assignments and class activities. We will also talk about ways ChatGPT can be used as a productivity tool in teaching.

Session 4.05: CHATGPT 1
DATE: SATURDAY, AUGUST 5, 2023
TIME: 2:10 PM - 3:10 PM

Chat GPT as a Personal Accounting Assistant

Chris Edmonds
The University of Alabama at Birmingham

Jennifer Edmonds
The University of Alabama at Birmingham

ABSTRACT: We asked ChatGPT to write us a CTLA proposal explaining how it could be used as an accounting assistant. Here was the response: ChatGPT can be an incredibly useful tool for individuals and businesses in need of an accounting assistant. By using natural language processing and machine learning, ChatGPT can help you with various accounting tasks such as calculating expenses, tracking income, generating financial reports, and more. All you need to do is ask questions in plain English and ChatGPT will provide you with the information and answers you need. For example, you can ask questions like “What were my total expenses last month?” or “What is the current balance in my checking account?” and ChatGPT will respond with accurate and up-to-date information. Additionally, ChatGPT can also help you with more complex accounting tasks, such as creating a budget or forecasting future expenses. By using ChatGPT, as your virtual accounting assistant, you can save time and streamline your accounting process, freeing up time to focus on other important aspects of your business. Sounds amazing but can it do these tasks? This session will show you the capabilities of ChatGPT as a personal accounting assistant including the strengths and weaknesses of the program. The session will also provide examples of how the program can be used in accounting education including example assessments that utilize the software. AI is a great way to attract students to accounting. Come see how to leverage it in your teaching.

Session 4.06: TECHNIQUES TO IMPROVE ANALYSIS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 2:10 PM - 3:10 PM

Applying Backward Design Thinking to Effectively Use Short Instructional Tableau Software Videos to Enhance Accounting Learning Outcomes with Data Analytics

Robyn L. Raschke
University of Nevada, Las Vegas

Barbara Lamberton
University of Hartford

Chuck Hooper
speakerpresenter.com

ABSTRACT: To rethink how to incorporate and enhance data analytic tools into your already prepped course can be overwhelming using traditional course planning methods. Many of us believe that we have to start completely over and rebuild our courses; however, the backwards design methodology (Wiggins and McTighe, 2012) is a process that starts with desired student outcomes working backwards to the teaching and learning assessments and ultimately to the design of a learning plan. According to backwards design process, an effective learning plan not only grabs student interest but also adapts learning activities to take advantage of “...varied (student) needs, interests and learning preferences” (McTighe 2020,4). We will demonstrate how backwards design can guide the use of short, focused videos using Tableau Software to enhance learning objectives. Attendees will learn about the backward design process and how the learning plan was applied by incorporating short instructional videos using Tableau in traditional accounting courses as well as resources to get started with backward design methodology, tableau videos available to use, as well as other available resources to enhance your accounting course learning objectives. References: McTighe, J. 2020. *The Fundamentals of Understanding by Design (Quick Reference Guide)*. Alexandria, VA; Association for Supervision and Curriculum Development (ASCD). Wiggins, G.P., and J. McTighe. 2012. *The Understanding by Design Guide to Advanced Concepts in Creating and Reviewing Units*, Alexandria, VA 22311: (ASCD).

Session 4.07: STUDENT ENGAGEMENT 2
DATE: SATURDAY, AUGUST 5, 2023
TIME: 2:10 PM - 3:10 PM

If You Don't Connect You Are Just Talking

Raymond Johnson
Portland State University

ABSTRACT: Students often start their journey in accounting thinking the subject is clear cut, with bright lines on how to account for transactions. As a student's journey in accounting continues, students must learn to develop critical thinking skills and then use these skills to exhibit professional judgment. The classroom, whether in person or online, becomes a place where faculty must develop real connections with students to advance their knowledge and skill development. In this session, I will raise questions about building connections with students based on more than 40 years of teaching. Together, we will explore: • The elements of classroom chemistry, which is different for each class. • Tools and exercises for getting to know your students. • Developing shared expectations about the roles and challenges for today's students and faculty. • How to help students develop the skill of asking questions, that will help them learn and grow. • The challenges of making the classroom three dimensional of exploring technical topics, teaching critical thinking skills, and developing ethical values at the same time. • The importance of creating projects and an environment, where students can make mistakes, and they can learn and grow from their mistakes.

Session 4.07: STUDENT ENGAGEMENT 2
DATE: SATURDAY, AUGUST 5, 2023
TIME: 2:10 PM - 3:10 PM

Strategies to Improve Student Engagement in the Classroom

Karen Osterheld
American Accounting Association

John S. DeJoy
Clarkson University

ABSTRACT: Participants will learn teaching strategies and techniques that have stood the test of time. Our goal is to discuss strategies for classroom engagement. These strategies will enable participants to create a more engaging classroom environment for accounting students. We believe the improved learning experiences will help to attract and retain more accounting majors. This increase in the pipeline of accounting students will provide a tremendous benefit to the accounting profession and society at large. Further, participants will understand the educational theory behind these effective teaching strategies. Participants will also be provided with a list of 50 different teaching strategies, provided by the facilitators. Presenters have more than 60 years of combined college-level teaching experience in the classroom including some

Session 5.01: PROFESSIONAL DEVELOPMENT: TEACHING TIPS 2
DATE: SATURDAY, AUGUST 5, 2023
TIME: 4:00 PM - 5:00 PM

Small Business Accounting Simulation

Erin McGovern
Loras College

ABSTRACT: This small business accounting simulation requires students to complete the accounting cycle for a two-month span. Activities involve creating opening entries, recording activities throughout the two months, recording adjusting entries, preparing financial statements, closing the books, ratio analysis and budget variances. In addition to the accounting cycle, students are faced with decision problems regarding: •Fixed Asset Purchases oCalculation of interest on notes payable •Outsourcing oConsideration of both quantitative and qualitative factors •CVP Analysis oBreakeven Point oTarget Profit oAfter-Tax Target Profit oDegree of Operating Leverage •Depreciation Methods oChoosing and providing rationale for useful life and salvage value oComputing depreciation expense using various methods and comparing the effect on net income •COGS and inventory methods oCalculation and analysis of expense and inventory balance using LIFO, FIFO and Weighted Average •Calculations of Bad Debt Expense The entire simulation is completed in Excel to encourage formula writing, comfort with cell references and formatting. Students are provided an Excel document with a chart of accounts. Throughout the simulation students will create a dynamic excel-based accounting system by creating a general journal referencing the chart of accounts. They will then be required to use formulas and references to create a trial balance that will flow to financial statements allowing them to prepare professional and accurate accounting information.

Session 5.01: PROFESSIONAL DEVELOPMENT: TEACHING TIPS 2
DATE: SATURDAY, AUGUST 5, 2023
TIME: 4:00 PM - 5:00 PM

*Going Against the Numbers: A Creative Approach to Problem-Solving for
Introductory Managerial Accounting Students*

Sheril Gilberstadt
University of Wisconsin–Eau Claire

ABSTRACT: For students enrolled in introductory managerial accounting classes, detailed cost calculations can prove overwhelming and lead to academic disconnect. How can we promote academic connection for the managerial accounting student? A team-based exercise that explores why managers reject solutions supported by managerial accounting data can incite curiosity and foster meaningful connection to managerial accounting topics. Begin by introducing classroom teams to a case in which a manager's actions appear questionable. Include managerial accounting data in the case. Have students confirm that the manager's approach is not supported by managerial accounting information. Cases in which a manager purchases components from the most expensive supplier, prices goods at less than the cost of production, increases wages during a period of shrinking profits, or accepts a special order that is not cost effective can be used for this exercise. Each team must identify relevant stakeholders and propose possible explanations to explain the manager's questionable actions. For example, explanations may focus on the manager's long-term interest in improving customer relationships, corporate reputation, employee morale, and ethical practices. Discuss the future implications of the manager's actions. This exercise helps managerial accounting students recognize that managerial accounting information is a wrench in the toolbox of decision-making resources. By exploring why the best course of action may not be supported by the numbers, students adopt an expansive lens in refining their problem-solving skills and understanding the role of managerial accounting in making informed decisions.

Session 5.01: PROFESSIONAL DEVELOPMENT: TEACHING TIPS 2
DATE: SATURDAY, AUGUST 5, 2023
TIME: 4:00 PM - 5:00 PM

Teaching Product Costing Through Recipes

Jennifer Kelly DeMoras
Plymouth State University

ABSTRACT: Managerial and cost accounting principles can be challenging for students to relate to given that many students think of manufacturing environments as the large, industrial factories of yesteryear. This product costing case study engages students by using simple food recipes to teach the basics of deriving product costs. This is a unique and effective approach to teaching product costing as it supports many students' entrepreneurial endeavors in the food industry. Students are required to use recipe "cards" containing raw materials data to build a materials requisition form and derive materials, labor, and overhead costs. Students use a materials cost list to convert the amount of raw materials used in production into the direct materials cost. Students must organize and record data to support the classification of variable and fixed overhead costs and the calculation of a predetermined overhead rate. Students are then required to calculate both total job cost and unit cost while determining consumer pricing. This case is completed entirely in Excel in a multi-worksheet workbook. Students must use formulas and functions to complete all calculations. Providing students with a cost list that they then have to convert into a materials requisition form to derive direct materials cost encourages cognitive learning as students must determine the calculation required to properly convert the unit of measure in which each material is sold to the unit of measure in which each material is used in production. This case offers instructors the choice of multiple recipes for which answer keys are provided, or instructors can incorporate their own. Instructors can require students to build their materials requisition form and job cost sheet, or they can provide students with templates to use. This case can be assigned individually or within a group setting and can typically be completed within one class session. Students find the casework challenging but engaging and report having a better understanding of cost classifications and job costs. Students learn what constitutes a manufacturing environment and can apply the concepts learned to more challenging scenarios. This case is best used at the beginning of a managerial or cost accounting course in conjunction with the study of product costing systems. Upon completion of this case, students should be able to: Prepare a materials requisition form. Calculate a

predetermined overhead rate. Calculate direct materials, labor, and overhead costs. Calculate total job and unit costs. Effectively use Excel to analyze cost data.

Session 5.01: PROFESSIONAL DEVELOPMENT: TEACHING TIPS 2
DATE: SATURDAY, AUGUST 5, 2023
TIME: 4:00 PM - 5:00 PM

Supporting Student Success with Research Competencies in Accounting

Valerie Linsinbigler
James Madison University

Teddy Stocking
University of Nevada, Reno

Kayla Gourlay
George Mason University

ABSTRACT: In recent years, accounting curricula have sought to envision learning outcomes to increase competencies for accounting students. As the definition of accounting continues to identify moral and social practice as a key part of the discipline, library faculty, specifically Business Librarians, can play a key role in developing information literacy, research competency, critical inquiry, and expanding awareness of information sources. Liaison librarians utilize the Framework for Information Literacy for Higher Education which provides 6 core competencies- Authority Is Constructed and Contextual, Information Creation as a Process, Information Has Value, Research as Inquiry, Scholarship as Conversation, Searching as Strategic Exploration – to guide the learning outcomes, instructional materials, and resources developed or acquired by librarians. Liaison work to accounting departments is a traditionally neglected connection. While there are many factors that go into explaining why this relationship is underutilized, we will be focusing on demystifying the relationship between liaison work and accounting student success. We will address how academic library resources and services can be utilized by faculty in their instruction to help prepare their students for the workforce through mapping examples to the Association of International Certified Professional Accountants' (AICPA) professional competencies. After this session, instructors will: - Learn different ways they can collaborate with the Librarians at their home institution - Understand how Librarians can support accounting student success

Session 5.01: PROFESSIONAL DEVELOPMENT: TEACHING TIPS 2
DATE: SATURDAY, AUGUST 5, 2023
TIME: 4:00 PM - 5:00 PM

From Introduction to Intermediate: Managing the Knowledge Retention Puzzle

Nermeen Shehata
The American University in Cairo

Khaled Dahawy
The American University in Cairo

ABSTRACT: Financial accounting (ACCT 2001) is the first introductory accounting course that business students must study. Students usually take ACCT 2001 in their freshman/sophomore year before they declare their major. If the student declares accounting as a major, the next accounting course they take is Intermediate Accounting I (ACCT 3001), which builds strongly on the material already studied in ACCT 2001. Sometimes the gap between the two courses is more than one year, during which some students forget the material they had originally studied. To resolve this problem, we developed an online module called “Refresher Module” on ACCT 2001 material and had it an embedded component that weighs 5% of the ACCT 3001 total grade. Students were required to complete it during the first two weeks of the semester. The module had three quizzes and an exam. In addition, two physical classes were held to follow up on the module, one is a theoretical review, and the second involves solving a case study. An online survey was given to students one week after completing the module to gather their feedback on the experience. Students found it very useful when they were given a two-week period to review the material and take the quizzes and exams at their own pace. We think that the idea of embedding a module revising important prerequisite material in a course is beneficial in the subsequent courses. Also, having a grade, even if it is a small portion, assigned to the revision module adds to its seriousness.

Session 5.02: DESIGN THINKING
DATE: SATURDAY, AUGUST 5, 2023
TIME: 4:00 PM - 5:00 PM

Utilizing Technology to Support the Design Thinking Learning Model

Markus Ahrens
St. Louis Community College, Meramec

Cathy J Scott
University of North Texas - Dallas

ABSTRACT: Education has been preparing for the “digital future” for years, but COVID-19 and the CPA Evolution have accelerated the need for a comprehensive pedagogical and technological transformation plan in higher education and the workplace. The digital future is now! This interactive session will discuss how design thinking can help to effectively integrate student digital preparedness skills in your courses and/or across the curriculum. Whether you are teaching undergraduate or graduate Accounting courses, this session will provide helpful tips and examples you can immediately use to simplify integrating innovative technologies into your Accounting courses and/or program. Join us to make sure you and your students are ready now for the future of work.

Session 5.02: DESIGN THINKING
DATE: SATURDAY, AUGUST 5, 2023
TIME: 4:00 PM - 5:00 PM

Embedding STEM-Based Modules to Integrate Design and Systems Thinking in Accounting Courses

Jiahua Zhou
Fayetteville State University

Jennifer W. Bushelle-Edghill
Fayetteville State University

ABSTRACT: This paper aims to develop a novel pedagogic solution embedding task-based course modules to train accounting students' STEM-based IT skills. The newly initiated CPA Evolution Curriculum project (AICPA and NASBA, 2020) requires adding IT technique training in accounting courses. Accounting Information Systems and IT Auditing are the courses expected to teach interdisciplinary knowledge across IT and accounting domains. The paper follows Bonner (1999) to explore a fitting approach to teaching these courses under integrated objectives to train students in data analytics and IT techniques. This novel pedagogic approach embeds IT and analytics skills into several course modules and integrates them with a well-designed task-based project to achieve the goal. The integrated course modules balance IT skills and accounting domain knowledge and let students see both "the trees and the forests." Students are engaged through a stepwise procedure of zooming out (systems thinking) and zooming in (design thinking). They can zoom out to get the big picture, build a system model, and check what should happen from the origins of the system's conceptual design. We developed a prototype course and tested it by retrieving data from the LMS. The analytics result shows that the updated course design has a significantly higher engagement measured by students' time spent than the traditional one.

Session 5.03: ENGAGING STUDENTS THROUGH DISCUSSIONS AND SURVEYS

DATE: SATURDAY, AUGUST 5, 2023

TIME: 4:00 PM - 5:00 PM

Discussion Analytics: A Correlation of Students' Discussion Participation and Course Success

Sandria S. Stephenson
Georgia College & State University

ABSTRACT: Studies indicate there is a correlation between students' satisfaction with online courses and instructor 'presence' via online discussion assignments and feedback. Discussion analyses (DA) vary; they can provide an in-depth overview of each student's discussion participation. Several studies posit the use of discussions in online courses, while others refute its value. Based on preliminary results overall course performance for Face-To-Face students perform worse than either online groups, with or without discussions. An overview of the result of students' discussion analytics will be highlighted in the presentation.

Session 5.03: ENGAGING STUDENTS THROUGH DISCUSSIONS AND SURVEYS

DATE: SATURDAY, AUGUST 5, 2023

TIME: 4:00 PM - 5:00 PM

Accounting Students' Perceptions of Teaching Methods and Assessment Methods

Teri Grimmer
St. Mary's University

Robin Walker
Oklahoma City University

Sarah Borchers
University of Nebraska at Kearney

ABSTRACT: Authors: Robin Walker, DBA, CPA - Oklahoma City University Teri Grimmer, DBA, CPA - St. Mary's University Sarah Borchers, DBA, CPA - University of Nebraska Kearney This research examines the perceptions of accounting students regarding teaching and assessment methods used in university accounting courses by accounting faculty. Accounting students at three different universities were surveyed to gather their opinions on the effectiveness of various teaching methods such as lectures, group work, and case studies, as well as assessment methods such as exams, quizzes, and projects. The survey resulted in 156 student responses. Results will be used to discern patterns or trends in the students' perceptions, identify emerging concerns, and determine areas where improvements could be made in the teaching and assessment of accounting courses. The survey results also provide insights into online learning and student perceptions during the COVID-19 pandemic. This study is in the early stages of development and will provide valuable insights for educators and administrators to enhance both the quality of accounting education and the learning experience for students. Learning Outcomes: 1. Discern patterns and trends in students' perception of teaching and assessment methods 2. Identify emerging concerns of students in introductory accounting courses 3. Determine areas for accounting educators to improve teaching and assessment methods 4. Highlight effective teaching methods that promoted and engaged students' active learning in accounting courses. 5. Provide valuable insight for educators to enhance the quality of accounting education and learning experience for students.

Session 5.04: CHATGPT 2
DATE: SATURDAY, AUGUST 5, 2023
TIME: 4:00 PM - 5:00 PM

Incorporating ChatGPT in the Classroom: Opportunities and Risks

Mfon Akpan
Methodist University

Scott Dell
Francis Marion University

ABSTRACT: This presentation illustrates how OpenAI's popular language generation model GPT (Generative Pre-training Transformer) or ChatGPT can be used in the accounting classroom. We will discuss the limitations and challenges associated with using ChatGPT for accounting assignments, such as the potential for errors and biases in the data generated. Additionally, we will consider additional opportunities to apply this powerful tool in the classroom. Finally, we will conclude our presentation by demonstrating ChatGPT. Key takeaways from the presentation: Can clear guidelines and expectations be set for using chatGPT in the classroom? This can include the specific tasks or activities it will be used for as it is integrated into the curriculum. Be aware of any potential biases present in the generated responses. Make it clear that ChatGPT information must be critically evaluated and used in conjunction with other sources of information. Monitor students' use of ChatGPT and guide responsible use, including supporting proper citations of sources and preventing plagiarism. Discuss future implications of AI Chatbots in accounting education.

Session 5.04: CHATGPT 2
DATE: SATURDAY, AUGUST 5, 2023
TIME: 4:00 PM - 5:00 PM

Using Artificial Intelligence Chatbots to Reduce Professor Workload

Lauren A. Cooper
West Virginia University

Nathan Garrett
West Virginia University

ABSTRACT: ChatGPT is an artificial intelligence chatbot developed by OpenAI that is used for various natural language processing tasks (OpenAI 2022). An important feature of ChatGPT is its ability to generate human-like responses to prompts (ChatGPT Pro 2023). In this proposed concurrent session, we will explore ChatGPT's ability to reduce professor workload by assisting in the creation of custom exam questions. Given an appropriate prompt, the chatbot can quickly generate unique questions that are usable for a test bank or study guide. We tested ChatGPT's ability to create exam questions by using it to develop questions for separate AIS and tax courses. Beyond generating multiple-choice exam questions, the chatbot can be used to create fact patterns suitable for case studies, datasets for assignments, as well as other unique and interesting artifacts for increasing assignment authenticity. The proposed session will introduce features and limitations of ChatGPT. We will demonstrate how to set up a free account with OpenAI and guide participants through creating their own custom assignments and test materials. We will also share the results of using ChatGPT-created materials in our own accounting courses as well as student responses to these assignments. This session should be relevant to all accounting courses and relates to the teaching-classroom topic area. Learning outcomes are that session participants can do the following: • Understand ChatGPT strengths and limitations; • Create exam questions targeting specific learning outcomes; and • Understand how to use different prompts to customize ChatGPT responses.

Session 5.05: INTRODUCTORY ACCOUNTING COURSES
DATE: SATURDAY, AUGUST 5, 2023
TIME: 4:00 PM - 5:00 PM

Changing the Game: Technology and Tools to Combat the ACCT 2101 Crisis

Cori Crews
Valdosta State University

ABSTRACT: The introductory accounting courses have seen nation-wide high DFW rates. What can we do about it? How can we help students be successful in these courses and maybe even interested in accounting as a career? Come learn how one professor has taken on the task of recreating the content and pedagogy of these introductory accounting courses to appeal to and engage students. Participants will learn tips and tricks as well as technology resources to implement in their own courses including: 1. New ways to present content in class so students pay attention to you instead of their phones 2. Resources to create entertaining content that students will actually use 3. Classroom interaction tools to get students engaged in the class and the content 4. Do's and Don't learned along the way These methods can be utilized in both a traditional face-to-face setting as well as in an online setting. Not only can these changes impact the DFW rates in your classes but can also impact the perceptions of your students in regards to the subject of accounting. Come learn how to change the game for you students so everyone wins!

Session 5.05: INTRODUCTORY ACCOUNTING COURSES
DATE: SATURDAY, AUGUST 5, 2023
TIME: 4:00 PM - 5:00 PM

Integrating Accounting Concepts in the Classroom to a Start-Up Venture

Lynn S. Wolf
Bentley University

ABSTRACT: 2023 CTLA Topic Submission Lynn Wolf, Bentley University, Waltham MA lwolf@bentley.edu Cell: 617-797-6738 Teaching/Technology Tip (used in AC115 Financial Reporting & Analysis Class – Introductory Accounting course) Integrating Accounting Concepts in the Classroom to a Start-Up Venture: To integrate concepts taught in our introductory accounting course, I have created a mock start-up company (Falcon Pizza). From the ground-up, we use this company as a class exercise throughout the semester with students to see first-hand how these concepts apply to business. The company has a product students can relate to (pizza), and we build in interest by integrating events and people surrounding the University (the Falcon is our mascot). With students, we initially fund the business, record monthly transactions, adjusting entries, produce financial statements and apply the concepts of equity, receivables, and inventory management to the case. We show the results how they look in an accounting system by showing the data pre-loaded in Quickbooks. The desired learning outcomes are: • To bring awareness to the accounting field and show how accounting and technology provides data when applied with critical thinking and analytical skills, allows users to make sound business decisions. • Using Falcon Pizza as a consistent example throughout the semester, the goal is to capture and retain the student's interest and see from another angle, the application of accounting concepts in a business environment. • To reinforce the textbook concepts discussed in an introductory accounting course and encourage classroom collaboration and discussion on these concepts by seeing them unfold in a business environment over time.

Session 5.06: TAXATION COURSES
DATE: SATURDAY, AUGUST 5, 2023
TIME: 4:00 PM - 5:00 PM

Automate Tax Compliance Using Machine Learning

Suye Wang
Oklahoma City University

ABSTRACT: In this case, you will assume the role of a tax consultant to determine sales and use tax accrual. You plan to use machine learning to improve the efficiency of the tax compliance process. To accomplish this task, you will use sales and use tax accrual archive data to identify key features that indicate invoices that require sales and use tax. You will scrutinize and explore your input data, modify the data using dimension reduction, and apply machine learning algorithms to identify relevant factors and interpret your findings. Next, you will use your model from the training dataset to automate the tax compliance process. This case is designed for an upper-level accounting/tax research class and/or accounting data analytics class. The learning objectives of the case study include: • Expand knowledge of data analytics and accounting • Use critical-thinking skills to identify relevant factors and risks • Develop skills specific to data clearing, machine learning, data analysis, and data visualization in accounting (Excel, Power BI, Python) • Develop effective writing and oral communication skills. • Use proactive thinking to find a way to streamline the process so that others in the firm could modify the steps and code to tackle their business issues

Session 5.06: TAXATION COURSES
DATE: SATURDAY, AUGUST 5, 2023
TIME: 4:00 PM - 5:00 PM

Oh! I Didn't Realize You Were Taxing My Brain

Julie Ann Ward
Oklahoma State University

Alyssa Vowell
Oklahoma State University

ABSTRACT: Create an engaging, low-stress, cognitive learning environment for students to learn valuable technical skills and teach students to give back to their community and those less fortunate. Students volunteer their time during the semester, learning valuable soft and hard skills and critical thinking in an unforgettable experience of tax preparation and quality reviews, dealing with a diverse client base not seen in mainstream accounting firms, and creating an equitable situation for underprivileged taxpayers. In this session, we'll talk about how to use the IRS VITA program training materials and software to teach tax form preparation in and out of the classroom; all the while training volunteers to prepare tax returns for low to moderate-income families and pay it forward to those who cannot afford tax preparation fees.

Session 5.07: STUDENT LEARNING 2
DATE: SATURDAY, AUGUST 5, 2023
TIME: 4:00 PM - 5:00 PM

Learning: Is There a Purpose?

Karen Congo Farmer
Texas A&M University

Amy Fredin
St. Cloud State University

ABSTRACT: Many educators assume that students are learning, simply because we're teaching them. In fact, today's students are good at memorizing rather than learning in-depth, and with purpose. This presentation will help you better reach students and orient them in their roles as responsible, lifelong learners – tomorrow's caretakers of our profession. As influencers in the classroom, ensuring students know how to learn is as crucial as the content we teach. This session details a project we created that invites students to ponder their purpose as learners, and to articulate a specific vision for your course. In the process, they learn about the fixed versus growth mindsets, self-assess their strengths, weaknesses, opportunities, and threats, and determine what learning strategies to use to achieve their vision. We'll also feature students' feedback on this thought-provoking assignment. This presentation is especially relevant to anyone teaching business strategy, but those professors who realize their students' tendencies to memorize will also want to attend. In addition, our target audience includes instructors of courses that are essential building blocks for future course work, and/or foundational for career success.

Session 5.07: STUDENT LEARNING 2
DATE: SATURDAY, AUGUST 5, 2023
TIME: 4:00 PM - 5:00 PM

How to Promote Student Agency and Maximise Student Learning in an Accounting Assignment

Sarah Yang Spencer
The University of Melbourne

ABSTRACT: Every teacher's dream is to provide timely and constructive feedback on student work and watch students reflect on the feedback to develop their lifelong learning skills. However, the ideal learning scenario I just described is often far from reality. The truth is that we all have a short timeframe to finish our marking, let alone give detailed feedback; students care more about their marks than the comments they receive, let alone learn from feedback. To generate impactful learning in a traditional assignment setting is undoubtedly a challenge for everyone. This presentation showcases the instructional design of an assessment used in a postgraduate accounting capstone subject in which the abovementioned obstacles are largely overcome. In the assessment, students are first required to work in groups and apply accounting principles/theories to analyse a news event of their choice. Based on their analysis, students then create an infographic poster as their submission, outlining their views or findings. Subsequently, the infographic posters are circulated to other students for peer review. FeedbackFruits, a learning technology platform, facilitates this process. Once the peer review is gathered, FeedbackFruits relays the feedback to the relevant students for final reflection. The presentation aims to demonstrate how such an instructional design, nesting in a sequence of learning activities, has helped students become active users of business news and develop their professional judgement and critical thinking skills. Moreover, I will share anecdotal evidence of how students learn to provide constructive feedback and handle unpleasant feedback. I will also discuss whether the assessment design can effectively promote student agency for any courses.

Session 6.01: GEORGE KRULL/GRANT THORNTON EDGE IN TEACHING
AWARD AND THE MARK CHAIN/DELOITTE INNOVATION IN GRADUATE
TEACHING AWARD WINNERS PANEL

DATE: SATURDAY, AUGUST 5, 2023

TIME: 5:10 PM - 6:10 PM

George Krull/Grant Thornton EDGE in Teaching Award

Holly Hawk
University of Georgia

ABSTRACT: Building Higher Order Thinking Skills through Assessment of User Account Access Management ABSTRACT: Given the fast-paced growth of new technologies and soft skill development required by the accounting profession, students need to enhance their knowledge of business systems, risk, information technology (IT) controls, IT auditing, emerging technology, and higher-order thinking skills (HOTS). This instructional case provides the opportunity for students to (1) understand foundational knowledge and perform testing on IT controls, (2) perform data analytics within Excel and CaseWare Analytics' IDEA (IDEA), and (3) analyze and evaluate IT testing results to create appropriate conclusions on test work. As students complete each part of the case, they build on their information technology knowledge and analytical, evaluative, and creative HOTS. Faculty teaching undergraduate or graduate-level students in accounting information system (AIS), IT audit, or internal auditing courses can use this case study.

Session 6.01: GEORGE KRULL/GRANT THORNTON EDGE IN TEACHING
AWARD AND THE MARK CHAIN/DELIOTTE INNOVATION IN GRADUATE
TEACHING AWARD WINNERS PANEL

DATE: SATURDAY, AUGUST 5, 2023

TIME: 5:10 PM - 6:10 PM

The Mark Chain/Deloitte Innovation in Graduate Teaching Award

Suzanne Mullinnix
AAMVA

Daniel E O'Leary
University of Southern California

ABSTRACT: The University of Southern California (USC) initiated a new course (“Innovation Lab”), as part of our master’s in data and analytics (D&A) in accounting, aimed at having students apply emerging technologies to “complex audit judgement problems,” such as going concern. Although this course builds on a D&A foundation course, that introduces knowledge about accounting databases, business intelligence and enterprise resource planning systems, we think that this course is one of the first master’s level accounting courses providing a focus on innovation and emerging analytics and technologies.

Session 6.02: ENHANCING PROFESSIONAL SKILLS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 5:10 PM - 6:10 PM

Using Your LMS to Help Students with Career Management and More

Daniel Thomas Shallcross
Baylor University

ABSTRACT: I would like to be helpful to attendees by showing them how I use our LMS to help accounting students with the career and professional development process. I use a Canvas page for all our accounting majors. This page provides resources relating to resume writing, cover letters, networking and interviewing tips, career discovery, job postings, scholarships, graduate school, and more.

Session 6.02: ENHANCING PROFESSIONAL SKILLS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 5:10 PM - 6:10 PM

The Mentorship Circle

Madhuri Bandla
University of North Texas

Ananth Seetharaman
University of North Texas

ABSTRACT: Resources and tools to inspire a mentoring mindset amongst students and build a mentorship program. What is a mentoring mindset and why it is important to develop in students and for the accounting profession Peer-to-peer mentoring Professional Mentoring Student to Mentor Continuing Circle Challenges and Best Practices

Session 6.03: ACCESSIBILITY FOR STUDENTS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 5:10 PM - 6:10 PM

Accounting and Accessibility: Improving Student Learning by Improving Accessibility to the Learning Environment

Amanda White
University of Technology Sydney

ABSTRACT: If you attended the 2022 CTLA, you may have attending the inspiring keynote by Jonathan Mooney talking about the impact his ADHD had on his education and how we can increase the accessibility of our accounting courses and potentially use improved educational experiences to attract a broader audience of students to our courses/subjects and eventually the accounting profession. In this session, I'll demonstrate and discuss practical and simple ways that we can adjust our course materials and classroom experiences to make learning more accessible to our diverse population of students. This will include: • Pedagogical frameworks such as Universal Design for Learning • Technical tools to improve the Learning Management System navigation experience and access • Tips for creating psychological safety within the classroom • Classroom engagement activities to suit a variety of neurotypes • How to connect and create community with neurodiverse students • The benefit of Students as Partners in improving the student learning environment During the session I will share my own course/subject design (introductory accounting for approximately 1600 students in semester 1 and 500 students in semester 2) as an example. This subject has been recognised as one of the best by students with accessibility needs and also professional staff at UTS. Evaluation data will also be presented.

Session 6.03: ACCESSIBILITY FOR STUDENTS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 5:10 PM - 6:10 PM

Using Donor Support to Train Students for Success

Alyssa Vowell
Oklahoma State University

Sarah Elizabeth Johnson
Oklahoma State University

Peter Margaritis
Oklahoma State University

Rachel Cox
Oklahoma State University

Rachel Domnick
Oklahoma State University

ABSTRACT: Do you have more requests for access to the classroom than you have time? Do you have materials you want to provide students, but lack the budget for costly printing? Do you recognize that many of your students may be able to utilize digital materials but you want to ensure all students in your classroom have access to the same materials necessary for success? At Oklahoma State University, we used a Race T-shirt style advertising approach with companies in our area to build a partnership that provides funding for printed workbooks we provide to each of our introductory students on the first day of class. How does that give donors & future employers access to the classroom? I'm so glad you asked! Visit our session for all the important details!

Session 6.04: EMERGING TECHNOLOGIES FOR AIS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 5:10 PM - 6:10 PM

Integrating an Advanced Expert Testing Program into Your AIS Courses

Jose Victor Lineros
University of North Texas

ABSTRACT: The integration of Excel Expert functions in accounting education is critical to modern financial productivity. Without these skillsets, accounting graduates must obtain them in the workplace using ad hoc methods that frequently ignore efficiency and efficacy. This session will show you how I created a testing center on campus to integrate Excel testing and how it was taught and used in the classroom.

Session 6.04: EMERGING TECHNOLOGIES FOR AIS
DATE: SATURDAY, AUGUST 5, 2023
TIME: 5:10 PM - 6:10 PM

RPA Introduction

Renee Flasher
The Pennsylvania State University Harrisburg

ABSTRACT: Robotic Process Automation (RPA) has the potential to transform white collar jobs in a similar manner to automation changing the manufacturing line. However, as always, there is an element of unknown with change that provokes an emotional response. To bring confidence and excitement to students, exposing Accounting and all business majors to RPA is a personal goal. I structure my RPA presentations to students with a hands-on example with Power Automate and encouragement to pursue a UiPath or Automation Anywhere certification. The learning activities include: 1) Overview of why an accounting/business major needs to be aware of RPA 2) How RPA will impact their future careers and the value that employers are putting on this knowledge 3) Experience first-hand an introductory experience for RPA The learning outcomes from the RPA exercises are: 1) Students can explain why they need to be aware of RPA 2) Students create a beginner RPA program.

Session 6.05: MANAGERIAL ACCOUNTING COURSES
DATE: SATURDAY, AUGUST 5, 2023
TIME: 5:10 PM - 6:10 PM

*The Seamless Integration of Emerging Technology Resources and Tools Into The
Managerial Accounting Course*

Mark Friedman
The University of Miami, Florida

ABSTRACT: Objective: Power BI was used in our managerial course to integrate emerging software technology. This project was completed outside of the classroom without instructor interaction. Approach: The students were introduced to the topic using a tutorial data file downloaded from our learning management system which included five Excel-based tables: Sales Data {Sales Order #, Salesperson #, State, Region, Product #, # of Units} Products {Id, Name, Unit Selling Price} Salesperson {Code, Name, Title} Shipping Costs per Unit {Unit Cost by product ID and Region} Region, crosstab {Region and States} Actions: The students downloaded a 36-minute video and companion step by step manual that demonstrated how to extract data from each of the Excel-based tables into Power BI for analysis. Before loading the information back to Excel, students are required to transform the data using the following procedures: Fix The Headers Remove Rows Use First Row as Headers Fix Spelling Errors Exclude Data That Does Not Contain Valid Data Remove Columns Unpivot Columns Change the Data Type From Alphanumeric to Decimal Create a Calculated Column Join Data Sets on Common Fields Create a Table Visual Student output also included the creation of a column to calculate the number of units sold. To evaluate their capacity to align these efforts with defined outcomes and their applicability, students answered ten randomly assigned questions related to the results of their data transformation. Results: Students were engaged and gained a new/enhanced skill set by using Power BI to extract, transform and load the data back into Excel.

Session 6.06: VIRTUAL REALITY AND VIDEO CREATION
DATE: SATURDAY, AUGUST 5, 2023
TIME: 5:10 PM - 6:10 PM

Using Virtual Reality to Build Accounting Skills

Gia M. Chevis
Baylor University

Emily Kathryn Hornok
Baylor University

ABSTRACT: The development of non-technical skills has always been important for auditing students. In this session, we discuss a pilot effort to create an immersive virtual reality experience in which audit students can practice interpersonal inquiry skills. The ability to effectively interact with clients who are more experienced and knowledgeable about the business is a major learning endeavor for new auditors, one which can be particularly challenging if they have to repeatedly go to the client for information necessary for the audit. We base our work on Bennett and Hatfield (2013), who ran an experiment to "consider how social interactions between staff-level auditors and client management may affect staff auditors' perceptions and influence their decisions regarding the collection of audit evidence." Their experiment involved have audit students (the experimental subjects) mimic a fieldwork activity that allowed them to interact with professional auditors. While improved pedagogy was not the objective of the study, their experimental setting provides an interesting possibility for experiential learning. However, it is impractical for most professors to consistently offer such a live in-person experience semester after semester to perhaps hundreds of students. Virtual reality allows for scalability of this type of experiential learning, and the immersive nature of the technology retains at least part of the realistic feel of the interpersonal interaction. Student enthusiasm for our pilot effort was high, and we anticipate producing several more VR experiences.

Session 6.06: VIRTUAL REALITY AND VIDEO CREATION
DATE: SATURDAY, AUGUST 5, 2023
TIME: 5:10 PM - 6:10 PM

Video Creation—From Amateur to Pro; Pique Student Interest in Accounting to Sustain the Profession

DeAnna Martin
Santiago Canyon College

ABSTRACT: VIDEO CREATION: Your students want to see YOU in the online content you provide. Yes, the publisher probably has great videos, but best practices tell us that students need to connect with YOU, the professor. How do you do that!?!? How did our job description as professor become video producer? I'm here to tell you that YOU CAN DO IT! And I'll show you HOW. In my journey of making videos, my videos have transformed — from amateur to pro — and I want to share with you the lessons learned, best practices, and how to use FREE tools (and some low-cost options). PIQUE STUDENT INTEREST IN ACCOUNTING: I've spent the last year on a special video production project, and not only will I tell you how you can do the same, but I'll share my website with you to have early access to my video series called "Accounting in the Real World" that will be officially released July 2023. My video series was created using the input from accounting professors across the nation, and the videos are free for your use. They are not associated with any publisher, as they were created by me, a professor just like you. They are intended to show students why they need to know accounting, whether or not they major in accounting. Every business student needs to understand accounting, and this video series conveys that message to the students. I look forward to sharing my knowledge and resources with you!

Session 6.07: ESG 2
DATE: SATURDAY, AUGUST 5, 2023
TIME: 5:10 PM - 6:10 PM

ESG Reporting Projects for Introductory Accounting

Wendy Tietz
Kent State University

Tracie Miller-Nobles
Austin Community College

ABSTRACT: Environmental, social, and governance (ESG) issues are important to integrate into the introductory accounting courses. Students care about sustainability – and it is important to show how accounting supports ESG. Introductory courses are full already, so we have taken the approach that integrates ESG material into existing course frameworks. We have developed introductory ESG projects that are suitable for students to do on their own without requiring class time. We have developed company ESG reports for an industry that are based on real companies. We provide students with information about how they should find the information within those reports that is needed to prepare an ESG dashboard. We provide step-by-step video instructions about ESG and how to prepare an Excel dashboard representing the ESG information. In addition, we provide discussion questions for assessment. When students complete these projects, they gain experience in data gathering, data analysis, and ESG metric interpretation.

Session 6.07: ESG 2
DATE: SATURDAY, AUGUST 5, 2023
TIME: 5:10 PM - 6:10 PM

Adding ESG Exposure in an Existing Accounting Curricula

Marcy Binkley
Lipscomb University

Timothy Shawn Creel
Lipscomb University

Susan Galbreath
Lipscomb University

ABSTRACT: Environmental, social, and governance (ESG) is emerging as an important topic to the accounting profession. However, accounting faculty recognize the difficulty of incorporating ESG subject matter into an otherwise full accounting curriculum. Given the pervasive nature of data analytic concepts in all accounting courses, in this session we will discuss various use cases for incorporating ESG data into assignments in a wide range of accounting courses to provide students with exposure to ESG. For example, ESG data can be utilized in an introductory analytics course when teaching descriptive analytics. Given a sample of S&P 200 firms, students can determine various descriptive data points, including the average, median, mode, minimum and maximum values as well as other measures of central tendency of the ESG dataset for these largest firms. Students can also use the ESG dataset in Excel or Tableau to create charts and graphs that provide additional discussion points for the class material. Second, the ESG dataset can be used in a managerial accounting or auditing course to complete a time-series analysis, analyzing trends over time. Faculty can discuss the correlation between the increase in ESG activity with societal awareness of ESG priorities. Lastly, in an AIS or advanced analytics course, additional variables can be included through faculty demonstration of the ETL process to further explore relationships between ESG score and industry, firm size, and other financial accounting ratios. Students can complete a cluster analysis to further profile firms which exhibit varying degrees of ESG activity. How to access the ESG dataset as well as solution files for the assignment examples discussed in the presentation will be provided to those interested.

Session 7.01: DEVELOPING STUDENT SKILLS
DATE: SUNDAY, AUGUST 6, 2023
TIME: 10:10 AM - 11:10 AM

Pedagogy of Wonder: Inspiring the Next Generation of Accountants

Wayne B. Thomas
University of Oklahoma

ABSTRACT: The theme of this year’s annual meeting is “Sustaining Our Profession.” There is only one way to do this—recruit more students to be the next generation of accountants. However, we don’t just want more students, we want the right students. For the accounting profession to sustain itself and thrive, it needs to attract the best business students. How do we attract these students? We need to show them the wonder of accounting. They need to see accounting as more than bookkeeping or a branch of mathematics. They need to appreciate accounting as a dynamic social science that plays an important role in shaping its society. They need to see accounting as an information source that is driven by the demands of outside capital providers, regulators, politicians, and society in general. In this session, we’ll discuss specific strategies to develop and reinforce this broader perspective of accounting. We’ll discuss pedagogical approaches that appeal to different types of students. Demonstrations will be made using various assignment types, including cases, data analytics, videos and real-world analysis. We can help sustain our profession by showing students the wonder of accounting.

Session 7.01: DEVELOPING STUDENT SKILLS
DATE: SUNDAY, AUGUST 6, 2023
TIME: 10:10 AM - 11:10 AM

What Will It Take to Equip Future Accounting Professionals for Tomorrow's World?

Joseph Krupka
Florida State University

ABSTRACT: What will it take to equip future accounting professionals for tomorrow's world? The session aims to provide a platform to discuss: Connecting Accounting Educators and Practitioners in Educating the Future Accounting Professional The need for schools on a constant basis to integrate in-demand skills into accounting program curriculum. Placing emphasis on developing skills such as critical thinking and analysis capabilities and data analytics. Including experiential learning that gives prominence to soft skills—such as the ability to collaborate, work in groups, read social cues, and respond adaptively- internships. Observe recent developments and examine issues as to what the future of accounting education will look like. How does a master's program enhance skill sets? Should accounting programs concentrate on teaching to pass the CPA Exam? The accounting profession and the environment in which it functions are ever changing. Simply stated, for students to receive the most relevant education in preparing for the accounting profession, faculty delivering those learning experiences need a strong understanding of the current professional environment. Accounting faculty must continuously prepare for changes in students, pedagogy, and technology and explore teaching approaches that match emerging content and learning outcomes. We look at the long standing disconnect between academics and practice. Key stakeholder groups: 1) accounting educators, 2) accounting practitioners, 3) accountants in industry, 4) state boards of accountancy, and 5) accrediting bodies. The need is to enhance the relationship between stakeholder groups. Create a structure to support continuous review in the academic and practice communities.

Session 7.02: PROFESSIONAL DEVELOPMENT: TEACHING TIPS 3
DATE: SUNDAY, AUGUST 6, 2023
TIME: 10:10 AM - 11:10 AM

Engaging and Retaining Students with Innovative Accounting Cycle Content

Jonathan M. Wild
University of Wisconsin–Parkside

ABSTRACT: Experience tells us that students who fail to master the accounting cycle are unlikely to succeed in the introductory and intermediate accounting courses. We find that many students struggle to grasp both the concepts and procedures underlying the accounting cycle. It is important for us to overcome this hurdle and devise means to ensure that more students master the accounting cycle and have success in accounting. In this ED Talk, we share new means to engage and retain students in the learning of the accounting cycle. We show how use of new YouTube style videos along with interactive exercises make the accounting cycle come to life for students and help them assimilate and master this key part of the course. Importantly, all of these new YouTube style videos on mastering the accounting cycle will be made available to all instructors via a personal website. Instructors are encouraged to use them in their classes as appropriate. The necessity for students to master the accounting cycle for success and understanding of accounting cannot be overemphasized. The engaging video tools and relevant exercises are proven tools for increasing student success in mastering the accounting cycle. Through engaging and effective teaching methods, educators inspire students to pursue careers in accounting and equip them with the skills they need to succeed.

Session 7.02: PROFESSIONAL DEVELOPMENT: TEACHING TIPS 3
DATE: SUNDAY, AUGUST 6, 2023
TIME: 10:10 AM - 11:10 AM

Accounting Adjustments in 3 Easy Steps

John J. Wild
University of Wisconsin–Madison

ABSTRACT: Adjusting accounts has long been a challenge for students in introductory accounting courses. Adjusting accounts is also one of the most important and impactful processes that accountants and managers undertake each accounting period. It is also a process that is subject to more than its share of unprincipled application of accounting procedures. In light of the significance of adjusting accounts, along with its challenge for students, it is crucial for educators to effectively communicate this process. In response, we created a straightforward 3-step process to guide students in adjusting accounts. This process follows: Step 1: Determine what the current account balance equals. Step 2: Determine what the current account balance should equal. Step 2: Record an adjusting entry to get from step 1 to step 2. Partitioning this process into three simple steps makes the concept and procedure much more accessible for introductory students. We will show how to implement this 3-step process in your course and how it applies to all accruals and deferrals. We will provide classroom examples of the 3-step process and invite instructors to try it from a student's perspective. This hands-on approach will give instructors a firsthand experience of the effectiveness of this teaching tool. By the end of the session, instructors will leave with a new strategy that they can implement in their classes immediately to help their students succeed in understanding and applying procedures to the adjusting of accounts.

Session 7.02: PROFESSIONAL DEVELOPMENT: TEACHING TIPS 3
DATE: SUNDAY, AUGUST 6, 2023
TIME: 10:10 AM - 11:10 AM

From Zero to (Viz)ard: Teaching Data Visualization on Three Levels

Alicja Foksinska Arnold
The University of Alabama at Birmingham

ABSTRACT: Alicja Foksinska Arnold will lead this session in describing how to teach data visualization to students from beginners in visualization to experts. Data visualization can be a daunting topic for some students, as many think that one needs to be an 'artist' to be a good data visualizer. During this presentation the audience will learn how to ease the students into the world of data visualization, how to elevate their knowledge and turn them into intermediate data visualizers, and how to transform them into confident (Viz)ards. While the presenter will use examples utilizing Tableau, this session applies to any data visualization software as the concepts and teaching scenarios are software agnostic.

Session 7.02: PROFESSIONAL DEVELOPMENT: TEACHING TIPS 3
DATE: SUNDAY, AUGUST 6, 2023
TIME: 10:10 AM - 11:10 AM

Can ChatGPT Make Your Students Better Critical Thinkers?

Suzanne M. Seymoure
North Central College

ABSTRACT: With AI's significant recent advances and availability, as instructors we need to consider the impact to both our curriculum and the profession. While our initial focus with AI and writing may be to try to prevent our students from using it, they'll likely encounter its use in the profession. With this expectation, we need to help our students develop the necessary skills to utilize AI, including critical thinking. While this case was implemented in a Fraud Examination course, it could be easily adapted to any course. My "ED" talk will focus on the implementation of a writing assignment that utilizes AI in the classroom. Students were initially tasked with writing an annotated bibliography and executive summary related to a recent accounting fraud. After submitting these two required items, the students were then given the ChatGPT assignment. The students were given two initial prompts they were required to include in their use of ChatGPT. While all students selected a different accounting fraud, all started with the same two initial prompts: 1. "Write an executive summary of the _____ accounting fraud" 2. "Write an executive summary of the _____ accounting fraud, including references" After the initial two prompts, the students were instructed to continue refining the statement at least three more times. After refining the prompt, students were then required to critique the final executive summary provided by ChatGPT. Participants should obtain an understanding of a writing assignment that can be easily implemented in their classes utilizing AI that focuses their students on refining their writing prompts for AI to obtain better final results, as well as, critiquing the output of AI.

Session 7.02: PROFESSIONAL DEVELOPMENT: TEACHING TIPS 3
DATE: SUNDAY, AUGUST 6, 2023
TIME: 10:10 AM - 11:10 AM

Clarity in Communication of the Assessment of Learning

Eva Maria Ström
Hanken School of Economics

ABSTRACT: Problem Assurance of learning (AOL) charts are used by schools. The learning goal(s) and corresponding assessment criteria(s) are communicated early in the course, too early. Based on students feedback “oh had I know this in the beginning” or “oh that is what is meant by the criteria” indicates room for improvement in the way that these are communicated. How can we improve student understanding of the AOL-charts (goals and assessment of the learning)? Solution To improve the understanding for my advanced level course, I let the student take the role of the assessor. This in the very beginning of the course. In class followed a 5-step procedure 1. Introduced the learning goal: you need to able to use theory 2. Defined theory, a problem, and the connection. You can ask the student to prepare for class. 3. Analyzed a pre-assigned student paper: the use of theory 4. Introduced the assessment criteria (a clear connection between theory and problem) 5. Asked the student to assess & write down the grade. (in a group) Outcome The learning goals and assessment become concrete at the very beginning. As expected, we ended up with a split view on the grade: discussed reasoning & motivations and agreed on a grade together. Based on my experience it improved their critical thinking skill (understand and apply). Most importantly know share a common experience with them the role of being assessor.

Session 8.01: CPA EVOLUTION
DATE: SUNDAY, AUGUST 6, 2023
TIME: 11:20 AM - 12:20 PM

What You Need to Know About CPA Evolution, the CPA Exam Blueprints, and Core and Discipline Exam Sections

Joseph Maslott
AICPA & CIMA

Lori Kelly
AICPA & CIMA

ABSTRACT: The AICPA's Examination team will provide an inside look on CPA Evolution, the CPA Exam Blueprints, and the Core and Discipline Exam sections. The CPA Exam aligned with the CPA Evolution Licensure Model will launch in January 2024. Under CPA Evolution, all candidates will be required to pass three Core Exam sections covering: Auditing and Attestation (AUD); Financial Accounting and Reporting (FAR); and Taxation and Regulation (REG). Each candidate will also choose one Discipline section (i.e., Business Analysis and Reporting (BAR), Information Systems and Controls (ISC), or Tax Compliance and Planning (TCP)) to demonstrate knowledge and skills in that particular domain. The presentation will address the content covered in each Core and Discipline Exam section, Exam Design, Key Dates, and an overview of the extensive research performed to arrive at the final CPA Exam Blueprints. For further discussion, see the Practice Analysis Final Report.

Session 8.02: PROFESSIONAL DEVELOPMENT: CONNECTING IN THE
CLASSROOM
DATE: SUNDAY, AUGUST 6, 2023
TIME: 11:20 AM - 12:20 PM

First Day Introductory Accounting Activities to Build Context and Community

Susan M. McCarthy
Loyola University Chicago

ABSTRACT: The first day of class is the best time to facilitate brief, low-key activities designed to give introductory accounting students context for the rest of the semester and build community. A syllabus walk, student sketches and related videos, and an annual report scavenger hunt all help students get excited about the accounting profession and develop class connections. These activities also prompt conversations about diversity, equity, inclusion and belonging within the accounting profession and can be adapted for a variety of modalities.

Session 8.02: PROFESSIONAL DEVELOPMENT: CONNECTING IN THE CLASSROOM
DATE: SUNDAY, AUGUST 6, 2023
TIME: 11:20 AM - 12:20 PM

Review, Reflect, Repeat—Creating Consistent Wrappers to Start and End a Class to Help Students Retain Information

Christina Nichols
University of Washington

ABSTRACT: Repetition helps with the learning process, but is it worth dedicating limited class time for review? I've found there are some quick and fun ways to incorporate review and reflection into the start and end of each class that helps student retain information. At the beginning of each class, we start with a Poll Everywhere Competition that covers 5 – 8 conceptual questions on the material from the previous class. Students have 25 seconds to answer each question via this competition. This review gets students engaged at the very start of class. The review is a good way for students to check-in on their understanding, and for the instructor to see if a topic from the previous class needs to be explained more. In a fall '22 survey in my undergraduate introductory class, 80% of the 150 students agreed to strongly agreed that that the Poll Everywhere competition helped with their learning. At the end of each class, a Poll Everywhere open-ended question asks for students to write their biggest takeaway or a question that they have. These questions get answered at the beginning of the next class or on a discussion board for asynchronous class components, which helps create a thread between class sessions. The reflection at the ends gives students the opportunity to either reflect on their biggest takeaway or ask questions without pressure from peers as when the questions are discussed the next class, there aren't any names attached to the questions. The consistent class wrappers of the review at the beginning and reflection at the end help create a thread of connecting classes together. The competition for the review engages students immediately in the class content and addresses any misconceptions from the previous lecture to be addressed early on. The consistency of the review and reflect wrapper in each class gives students a clear structure to expect in each class and gives the students and instructors real-time feedback on what gaps there are in learning.

Session 8.02: PROFESSIONAL DEVELOPMENT: CONNECTING IN THE
CLASSROOM
DATE: SUNDAY, AUGUST 6, 2023
TIME: 11:20 AM - 12:20 PM

Ask Why in Accounting

Karen Reynolds Mattison
Presbyterian College

ABSTRACT: Students need to improve their critical thinking skills. The “Five Whys” technique asks the question “Why” multiple times to seek a root cause of a problem. I started using this technique to encourage upper level students to think more deeply about accounting procedures and principles, not to solve a problem, but to better understand the topics. Before I start a new chapter, I have the students spend five minutes answering “Why” questions on the new topic. The students have seen many of the topics in earlier classes, so for example, one topic question is “Why is the Statement of Cash Flows important?” This question is then followed up by four more questions such as “Why does this matter,” “Why would we care about that,” “Why is it done that way,” or “Why?” For topics we have not covered before, the handout gives a brief description of the accounting term and is then followed up by the “Why” questions. After they have completed the handout, we spend a few minutes discussing their answers. My hope is that the more the students understand the reason for the accounting principle, financial statement, accounting term, etc., the better they will remember it and be able to apply it.

Session 8.02: PROFESSIONAL DEVELOPMENT: CONNECTING IN THE
CLASSROOM
DATE: SUNDAY, AUGUST 6, 2023
TIME: 11:20 AM - 12:20 PM

Teaching Lean Management Principles using NASCAR Race Data

Margaret B. Shackell
Ithaca College

Jennifer M. Cainas
University of South Florida

Wendy Tietz
Kent State University

ABSTRACT: This teaching case introduces students to lean management principles using NASCAR race data. Students will play the role of a new hire within the finance department of a NASCAR team and are tasked with looking for waste and unevenness in recent race results. Students will be required to clean and analyze the data, prepare visualizations, and look for insights in the data to make recommendations to management. Students will use data cleaning, analytics, and visualization software to analyze the case. The goals of this case are to: introduce students to the lean mindset, enhance students' critical thinking and data analytics skills, and improve students' data visualization and presentations skills. This case can be adapted to a variety of class levels.

Session 8.02: PROFESSIONAL DEVELOPMENT: CONNECTING IN THE
CLASSROOM
DATE: SUNDAY, AUGUST 6, 2023
TIME: 11:20 AM - 12:20 PM

*Competency-Based Education and How it Aligns with the Uniform CPA
Examination® Blueprints*

Susan Galbreath
Lipscomb University

Charla Long
Competency-Based Education Network

ABSTRACT: In November 2021, the American Institute of Certified Public Accountants and the National Association of State Boards of Accountancy issued the CPA Evolution Model Curriculum (CEMC), which states its purpose is 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.” Following the CEMC, in December 2022, the AICPA’s Board of Examiners approved the Uniform CPA Examination® Blueprints with an effective date of January 2024. The blueprint provides representative tasks that are critical to a CPA’s “role in protecting the public interest” (AICPA, 2022). Competency-based education (CBE) is a growing field where programs identify competencies that must be mastered and then use backward design to create curriculum that teaches and assesses learners on these competencies based on the knowledge, skills, abilities and behaviors exhibited. CBE programs hold learning constant while allowing variable time to mastery. This interactive session will explore the background of CBE and how CBE can be aligned with an accounting curriculum using the Uniform CPA Examination® Blueprints to assess demonstrated learning at the required level of competency. With the updated version of the Uniform CPA Examination launching in 2024 and accounting faculty reviewing the CEMC and blueprint frameworks to make curricular adjustments, now is a good time to consider the alignment of CBE with the goals and objectives of the AICPA and NASBA for CPAs.