

Keeping Students Engaged in the Introductory Financial Accounting Course: Ideas from the Classroom

Alyssa Vowell, Oklahoma State University

Moderator



+



Future Accountants
Sponsoring Organizations

1

Future Accountants Sponsoring Organizations

The Future Accountants Sponsoring Organizations (FASO) was established in 2023 following the Future Accountancy Stakeholder Symposium, as an independent joint venture designed to foster the development of initiatives in accounting higher education that will address the significant trend in declining enrollments in higher education accounting programs.

Mission

We aim to inspire a diverse and innovative generation of students to embrace accounting as a path to making significant contributions to the accounting profession, the business world and society at large.

Vision

Revolutionizing accounting Education to attract students to the accounting profession broadly defined.



+



Future Accountants
Sponsoring Organizations

2

Future Accountants Sponsoring Organizations

Sponsoring Organizations



3

Working Groups

- **Principles Working Group**
 - Amal Said, Northern Kentucky University
 - Laurie Burney, Baylor University
- **High School Programming Working Group**
 - Kerri Largo, Business Education Department Chair at Hoffman Estates High School
 - Michael Potenza, Becker
- **Community College Programming Working Group**
 - Courtney Brazil, KPMG
 - DeAnna Martin, Santiago Canyon College
- **Student Engagement Working Group**
 - Nate Chang, Saint Xavier University
 - John Robert Sparger, University of Texas Rio Grande Valley
- **Intermediate Accounting Group**
 - Kristen Fuhrmann, University of Wisconsin - Madison
 - Craig Sisneros, Oklahoma State University



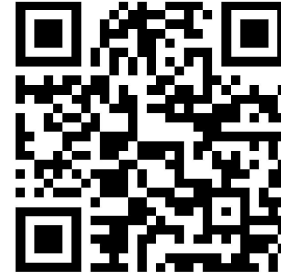
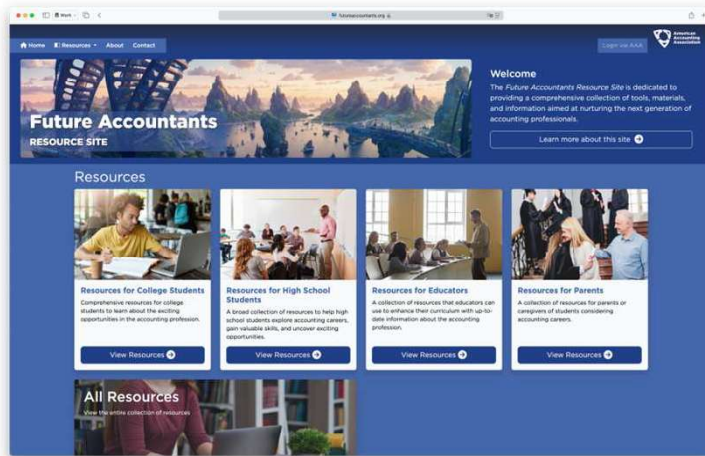
+



Future Accountants
Sponsoring Organizations

4

<http://futureaccountants.org/>



Future Accountants
Sponsoring Organizations

5

Get Involved — Explore & Contribute

- Visit and share the site
- Explore the resources, Best Practices, and submit any materials you've found useful.
- If you've listened to a podcast, used a recruiting guide, or know of a tool that isn't listed, share it.
- By contributing, you make the pathway stronger for those who come after you.

Explore. Share.
Contribute.



Future Accountants
Sponsoring Organizations

6

Agenda Today

- **Wendy Tietz:** Engaging Students Through Active Learning
- **Melissa Larson:** Supporting Students for Improved Outcomes
- **Teresa Thompson:** Engaging Students Through Collaboration and Careers
- **Jan Taylor:** Supporting Faculty with Teaching Resources



+

Future Accountants
Sponsoring Organizations

7

Three Strategies for the Introductory Financial Accounting Classroom

Wendy Tietz, Kent State University



+

Future Accountants
Sponsoring Organizations

8

Three Strategies for the Introductory Financial Accounting Classroom

Wendy Tietz, PhD, CPA, CMA, CGMA, CSCA, CITP

Kent State University

9

THREE STRATEGIES

01

Polling

Keep students in the game

02

Relevance

Reach the non-accounting majors

03

Real-World Data

Use 10-K filings

Demo polls are woven throughout showing examples from an introductory accounting course.

10

STRATEGY 1

Polling

Keeping students actively involved

11

FOR YOU

(Please respond in the chat)

In a typical week, how often do you use in-class polling?

A Never

B Rarely (once a semester or less)

C A few times per month

D Most class sessions

Type your answer in the chat now.

12

That prior question was an example of an activation poll.

It shows you where the room is before you say a word.

13

The research is clear.

2x

the learning gains in peer instruction courses vs. traditional lecture

Mazur, Peer Instruction: A User's Manual, 1997

14

Peer Instruction

The highest-impact polling technique.

- 1 Students answer on their own
- 2 They discuss with a neighbor for 60 seconds
- 3 They vote again

15

DEMO POLL

(Showing what this looks like in an introductory accounting course)

Answer on your own first. Don't discuss yet.

A company pays \$12,000 on Jan 1 for a one-year insurance policy. It is now March 31. What adjusting entry is needed?

A Dr. Insurance Expense \$12,000 / Cr. Prepaid Insurance \$12,000

B Dr. Insurance Expense \$3,000 / Cr. Prepaid Insurance \$3,000 ✓

C Dr. Prepaid Insurance \$3,000 / Cr. Insurance Expense \$3,000

D No entry needed. Cash was already paid.

This is an example of a demo poll. This is not a live poll today.

16

The distractors are the lesson.

Opt A

forgot to prorate

Opt D

still thinking in cash basis

You don't re-explain. You let students explain to each other.

Then you show the poll question again and they re-vote.

17

Pre-Class Activation

Post one question in your LMS the night before.

When you walk in, you already know what to address.

18

Exit Tickets

Last 5 minutes of class. One or two questions.

The data tells you exactly where to start next time.

No more guessing what students missed.

The exit ticket tells you.

19

DEMO POLL

(Showing what this looks like in an introductory accounting course)

What questions do you have about today's material?

Students answer right now, or you open the next class with those exact questions.

20

THREE POLLING MOVES

Activation Poll

Start every class knowing where students are

Peer Instruction

Split answers = structured peer conversation

Exit Ticket

Connect this class to the next one

21

STRATEGY 2

Relevance

Reach every student in the room

22

**Most of your students
are not accounting majors.**

Look at your classroom through their eyes.

23

At some point, a student thinks:

**"Why do I
need this?"**

The good news: the answer is easy to give.

24

FOR YOU

(This is for you — please respond in the chat)

When a non-accounting major asks
"why do I need this?"

What do you say?

Type your answer in the chat now.

25

70%

of startups fail by running out of cash.

That number is right there on the statement of cash flows.

CB Insights. "Why Startups Fail: Top 9 Reasons." 2024. Analysis of 431 VC-backed companies. [cbinsights.com](https://www.cbinsights.com)

26

96%

of hiring managers say financial literacy is valuable for entry-level workers.

It was the #1 most valued skill.

U.S. Chamber of Commerce / College Board, New Hire Readiness Report, 2025

27

FOUR STRATEGIES FOR RELEVANCE

1

What Would a Manager Ask?

Reframe concepts around the questions a manager would actually bring to their accountant.

2

The 'So What?' Test

For a topic: what does a manager do differently if they know this?

3

Real Headlines, Real Stakes

Start a topic with a news story where this concept was the difference between a good and a bad decision.

4

Ask First, Define Second

Open a concept with a question they can't yet answer. The lesson becomes the answer.

28

STRATEGY 3

Real-World Data

Use 10-K filings in your classroom

29

Day 2 of the statement of cash flows in my class this semester:

AMC Entertainment vs. Cinemark Holdings

Same industry. Same year. Very different stories.

Real 2025 10-K filings.

30

The Setup

Materials

Condensed SCF for each company, one page each, from the actual 10-K

Format

Students work in pairs, discuss each question, then vote

Sequence

12 questions that build on each other, 30 minutes total

The key

Questions guide students to the answer. They don't just test. They teach.

31

The numbers that start the story:

AMC

\$(632)

net loss (millions)

\$(120)

operating cash flow (millions)

CINEMARK

\$142

net income (millions)

\$396

operating cash flow (millions)

32

12 QUESTIONS IN FOUR PHASES

Q1–Q3 | Identify

Which company has positive net income? Positive operating cash flow?

Q4–Q6 | Interpret

What does the direction of each section actually mean?

Q7–Q9 | Evaluate

Which company depends on outside money to survive?

Q10–Q12 | Judge

Which is stronger? Which would you invest in?

33

Q6 — The Counterintuitive Question

Which company shows POSITIVE net cash from financing activities in 2025?

A Cinemark only

B Both companies

C Neither company

D AMC only ✓

AMC raised cash from investors and lenders because its operations couldn't fund itself. Positive financing CF here is a warning sign, not a strength.

34

READ ALL THREE SECTIONS TOGETHER

CINEMARK	AMC
<p>+ Operating Generates cash from core operations</p>	<p>- Operating Core operations consuming cash</p>
<p>- Investing Reinvesting in theaters and equipment</p>	<p>- Investing Capital expenditures</p>
<p>- Financing Repaying debt, returning cash to shareholders</p>	<p>+ Financing Raising cash from lenders and investors</p>
<p>Self-sustaining. No outside money needed.</p>	<p>Dependent on outside money to survive.</p>

35

Q12 — The Final Question

If you could invest in only one company based solely on the statement of cash flows, which would you choose?

Cinemark.

Students reach this answer themselves. The questions led them there.

36

Want to use this activity?

I've posted the AMC vs. Cinemark activity (student handouts and instructor guide) to my blog last week (plus two other comparison sets of companies).

accountingintheheadlines.com

If you want the answers, just fill out the form on the blog post (check your spam folder.) I send out solutions about once every seven days.

37

Supporting Students for Improved Outcomes

Melissa Larson, Brigham Young University



+



Future Accountants
Sponsoring Organizations

38

Welcome to ACC 200 and Save the Date!

Welcome to ACC 200!

We are less than a week away from classes starting and I am looking forward to spending Winter semester with you! I wanted to provide you with some information about the course so that you can know what to expect and invite you to an open house where the TAs and I will provide you tips about how to be successful in the course and enjoy a crumble cookie.

(1) Course Overview: Watch this [short video](#) (speed it up!) to get oriented with the course. Also, here is a link to our course page on Canvas: <https://byu.instructure.com/courses/31931>

(2) Accounting Open House, Thursday, Jan 8th, 4-5 p.m. HBLL first floor: Join me and the TAs at an accounting lab open house. Gain valuable insights and tips to set you up for success in the course, ask questions about the course, and grab a free Crumble cookie. I look forward to meeting many of you. **Directions to the accounting lab: Enter the North library doors, head south (past the circulation desk) to the stairs and go down to Level 1. The lab will be on your left as you exit the stairwell.*

(3) Purchase the course packet at the BYU Bookstore (\$29): This is the only required "text" for this course. The packet includes all the slides, notes, and in-class activities for the course. Bring your packet to class with you each class period.

Enjoy the rest of your holiday break and feel free to email me if I can answer any questions, and I will see you on campus next week!

39

Proactive Accommodation Support

Welcome to ACC 200!

I wanted to let you know that I just received your accommodation letter from the UAC and I am happy to assist! I want you to be successful in this course. Below is the information from your letter along with my recommendations on how to best accommodate your situation.

From your letter:

Outline the applicable accommodations and explain how each will be implemented in the course.

If there is anything else you would like to discuss, please let me know. **Also, if you can please respond to this message so that I know you received it.**

Thank you and I hope you enjoy ACC 200!

Prof. Larson

40

Second- and Third- Chance Exams

In an effort to encourage you to master accounting concepts by learning from your mistakes, you have the opportunity to take exams a second and third time in this course. **The maximum grade you can achieve on a second or third chance exam is 75%** (i.e., if you score 90% on your 2nd or 3rd attempt, I will cap it at 75%; if you score 70%, your score is not capped). Second and third attempts of the exam are not the same as the regular exam, but a different version of the exam. Taking these exams is optional, but they serve as an excellent opportunity to improve your accounting abilities. Your final exam score will be the highest of your three exams (with your 2nd and 3rd attempt being capped at 75%). Please see the schedule on Canvas for the exam window for first and second chance exams.

41

Student Comments

- “I’m truly grateful for the policy because I feel like I am learning the material better.”
- “I never took a second-chance exam, but it was helpful to know I could try again. It relieved some stress from taking the first test!”
- “It gave me confidence that if I failed the test, I had another chance.
- “It gave me hope for the semester”

42

Engaging Students Through Collaboration and Careers

Teresa Thompson, West Valley College

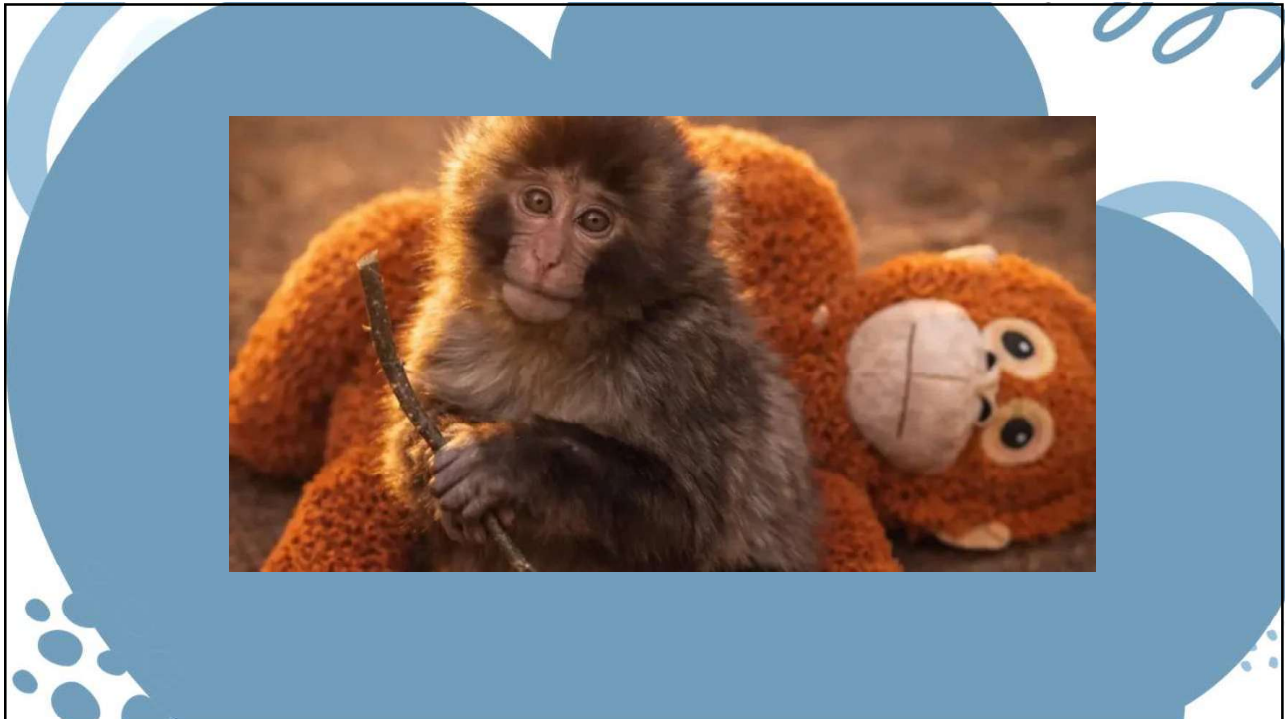


+



Future Accountants
Sponsoring Organizations

43



44



45



46

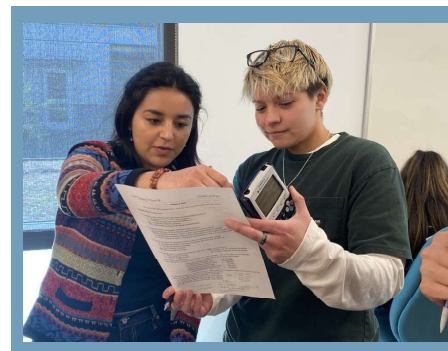
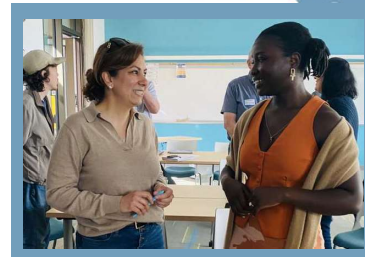
People

- Partner Interviews
- Worksheets
- Assessments
- Escape Rooms
- Bar Trivia

47

People

- Partner Interviews
- Worksheets
- Escape Rooms
- Assessments
- Bar Trivia



48

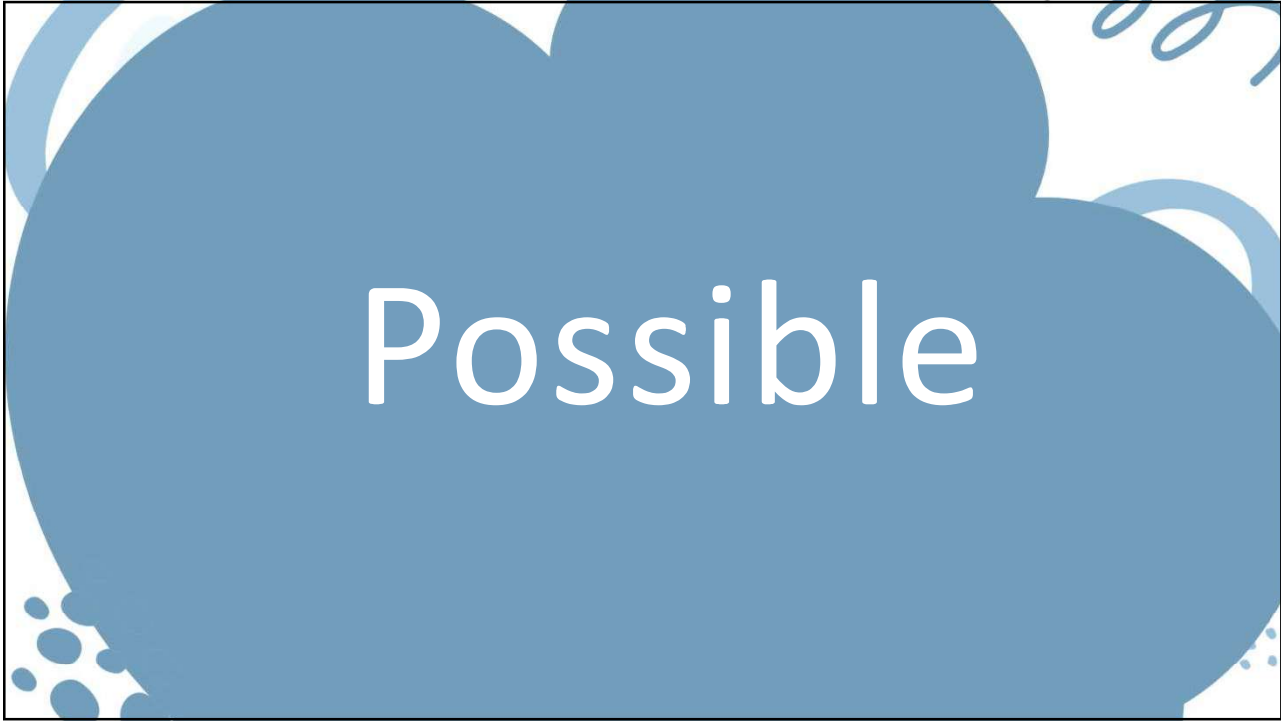
Projects

49

Projects

- Groups
- Local Companies
- Mentors
- In-Class Time
- Presentation

50



51



52

Stories

55



56

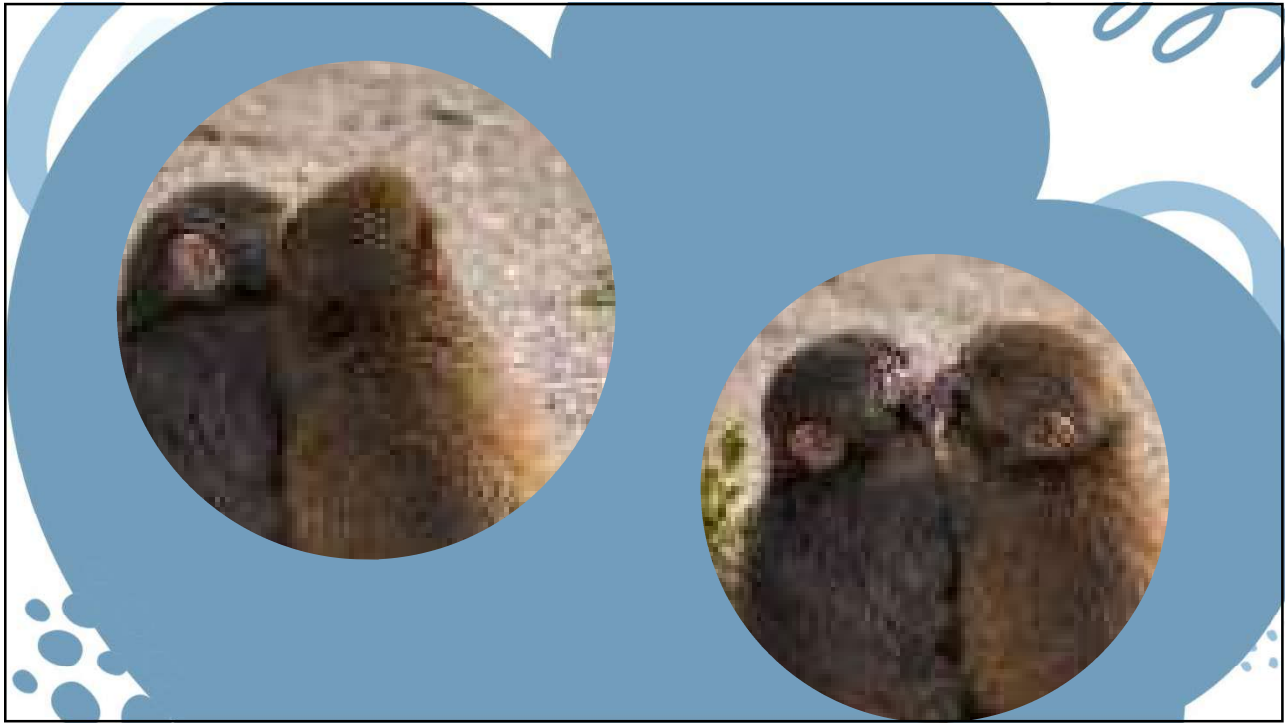


57

Tips for Engagement

1. People
2. Projects
3. Possibilities
4. Stories

58





59

Contact

Teresa Thompson

 tthompson@tactyc.org

 PlayfulTeresa.com

 www.linkedin.com/in/professorteresa



60

References

Lang, J. (Host). (2026, March 5). The Main Event: Promoting Engagement in a Ged Ed Course [Audio podcast episode]. In Designed for Learning (Audio podcast). Notre Dame Learning.
<https://learning.nd.edu/resource-library/ep-15-the-main-event-promoting-engagement-in-a-gen-ed-course/>

Thompson, T. (2025). Rediscovering Joy In Teaching. Presented at the American Accounting Association (AAA) Annual Meeting, Chicago, IL.

Lang, J. (Host). (2026, April 2). Centering the People in Online Courses [Audio podcast episode]. In Designed for Learning (Audio podcast). Notre Dame Learning.
<https://learning.nd.edu/resource-library/ep-15-the-main-event-promoting-engagement-in-a-gen-ed-course/>

61

Supporting Faculty with Teaching Resources

Jan Taylor, AICPA-CIMA



+



Future Accountants
Sponsoring Organizations

62



AICPA resources available for accounting academics teaching Principles of Accounting

Jan Taylor, CPA, CGMA, PhD
Senior Director – Academic in Residence

63

What does AICPA have to offer you and your students?

Free Accounting Educator Resources – curated classroom-ready resources

Faculty Hour Webinars – practical teaching ideas and activities

Academic Update Quarterly – trends, insights, and teaching innovation

Learning and Development Resources – professional learning products available for you and your students

For your students -

...and much more ☺

64

Free Accounting Educator Resources

www.ThisWayToCPA.com/faculty

Welcome to the Academic Resource Hub!
Find resources to navigate the evolving accounting profession, connect with peers and inspire your students to pursue a rewarding career in accounting.

FACULTY HOUR WEBINAR
Critical thinking, professional skepticism, and ethics in the AI age
April 24 | 2-3:30pm ET | 1.5 CPE credits

Wendy Tietz, CPA, CGMA, CMA, Ph.D.
Accounting Professor, Kent State University

Tracie Miller Nobles, CPA, Ph.D.
Accounting Program Chair, Franklin University
Adjunct Faculty Member, Austin Community College

Jan Taylor, CPA, CGMA, Ph.D.
Professor of Business, AICPA & CIMA

Academic Resource Database
ACCESS THE DATABASE

2025 Trends Report
A look at current trends in the public accounting profession
VIEW HERE

Classroom Resources
We are committed to keeping you abreast of the accounting profession and providing you with timely resources that will elevate your classroom.
ACCESS THE ACADEMIC RESOURCE DATABASE

Educator Discounts
AICPA Certificate Programs
Educators receive up to 80% off Education receive up to 80% off AICPA Certificate Programs from the most influential body for finance and accounting professionals in the world. Learn all your new space and your preferred order—via webinars, on-site or self-study—for an engaging and effective experience.
LEARN MORE

Critical Thinking Resources
These teaching techniques will help you heighten your students' critical thinking abilities.

Welcome to our Academic Resource Hub!
Preparing students for a career in accounting is no easy task. We are here to support

65

Welcome to the Academic Resource Database
Discover new ideas and insight in data analytics, cybersecurity and much more to keep your curriculum in pace with the rapidly-evolving accounting profession.

Disclaimer: This resource is intended for accounting educators and professionals for academic instruction, research or guidance. By using this resource, you attest that you are using it for these purposes. Please note third-party resources may require additional registration. If you have any questions or have interest in earlier archived webinars, contact academics@aicpa-cima.com.

Search Sort By

Understanding Long-Term Debt: A WebQuest Activity (Cases)
Abstract: Have students explore the major terms and formulas needed to assess the long-term health of an organization in this end-of-year WebQuest activity.
Topic: Financial Accounting
Publication Date: May 20, 2020
Cost: \$0.00
Level(s): Beginner
Technology Skill(s):
Completion Time: 30 - 45 minutes

Tic-Tac-CPA (Activity)
Abstract: It's the classic game of tic-tac-toe, now with an accounting twist. Test your students' knowledge and help them prepare for exams with several ways to play.
Topic: Financial Accounting
Publication Date: June 1, 2016
Cost: \$0.00
Level(s): Beginner, Intermediate
Technology Skill(s):
Completion Time: Flexible

CLEAR FILTERS
Content Type -
 Activity
 Article
 Cases
 Curriculum
 Podcast
 Simulation
 Syllabus
 Video
Cost +
Topic -
 Accounting Information Systems
 Attestation
 Financial Accounting
 Managerial Accounting

66

**UPDATED
(for AI enabled world)
Critical Thinking
Faculty Guide**

How to help your students become better critical thinkers

Guide – published in 2018 – is being updated currently and should be available this summer!

Applying Levels of Cognitive Development to Revised Bloom's Taxonomy




AI Learning Activities for Cognitive Development and Critical Thinking in Accounting




67

Faculty Hour Webinars

- Free
- CPE for attending full webinar
- Timely
- Engaging
- Applicable
- Takeaways
- Important
- Informative



<https://www.thiswaytocpa.com/segmented-landing/educator-webinars/>



68

March 2026

Academic Update Quarterly

A note from Jan Taylor

Welcome to the first edition of AUQ for 2026. Beth Pluze and I hope you find informative articles and good information about upcoming events and happenings. We welcome your feedback.

For those who do not know me, I am the Association's Academic in Residence. My background is primarily as an academic, but I spent several years in both the public and private accounting sectors. I'm very much a practical collaborator. I love quick working sessions, swapping drafts, sharing examples, and testing things early. My passion areas are accounting basics, critical thinking, ethics, communication, and helping faculty feel equipped for AI and other emerging trends and topics — not overwhelmed by them. Many of our monthly Faculty Hour webinars and articles in this AUQ are designed specifically for that last area!

For those who haven't had the opportunity to get to know Beth, she resides in Massachusetts with her family. She's a dedicated, results-driven college enrollment executive with experience in strategic planning, execution, and delivery of integrated marketing solutions aimed at enhancing student enrollment and retention. Having worked both on college campuses and in the corporate sector, Beth bridges business and academia.

We genuinely enjoy getting to know colleagues and collaborators and learning what drives them. Please reach out any time — whether you want to brainstorm something, compare ideas, or just chat about what's happening in your part of the world. We all achieve more when we know each other, and Beth and I are looking forward to deepening those connections this year.

Our contact information
 Jan: [LinkedIn](#) | [Email](#)
 Beth: [LinkedIn](#) | [Email](#)

The Reading Room

Why academics should care about AICPA's Profession Ready Initiative
 Workforce readiness has become a defining opportunity as the business environment grows more complex and technology reshapes how CPAs work.

Insights for the Accounting Classroom

How colleges inspire students to pass the CPA Exam
Journal of Accountancy, March 3, 2026

Rise2040: Envisioning the future of accounting and finance
Journal of Accountancy, Dec. 1, 2025

5 ways to become indispensable at work
In The Black, Jan. 9, 2026

AICPA asks Department of Education to list accounting as a professional degree
Journal of Accountancy, Feb. 27, 2026

Simple but effective AI use cases for CAS
Journal of Accountancy, Jan. 1, 2026

Published quarterly

Subscribe (it's free!) - via QR code link
or on www.thiswaytocpa.com/faculty/

Submit articles for publication

The Reading Room articles posted on
Journal of Accountancy website

69

Learning and Development Resources

- Compliment your courses with on-demand certificate programs / courses.
- Offer extra credit for course completion.
- Students can earn certificates and badges to post on socials and add to their resumes.
- NEW: Critical Thinking Faculty Guide training – coming soon!!

Request on-demand certificate courses at:

CPE SELF-STUDY

Oversight of Corporate Culture: A Core Asset in Driving Performance

Led by an expert panel, this program highlights leading practices on assessing and strengthening a company's corporate culture, including how culture impacts strategy, risk, and performance.

\$0 - \$0

Do you have an AICPA or CIMA membership? [Log in](#) to apply your member discount.

Add to Cart

70

70



FREE Student Benefits

- 01 Hear from Professionals**
 Wondering what CPAs really do? Join live and on-demand webinars to learn about accounting career paths and find your fit!
- 02 Pay for College**
 The AICPA Foundation awards over \$1 Million in scholarship funds to students majoring in accounting!
- 03 Earn Digital Badges**
 Take advantage of Career Launchpad, an AI-guided resource with advice, stories and behind-the-scenes tips for landing your first job.
- 04 Build Your Profile**
 Using templates and professional advice, build your LinkedIn Profile to ensure you'll stand out!

71



Learn Anytime, Anywhere. Instant access to all recordings!

Student Webinars: On-Demand Library

Hear from professionals on popular topics like:

- ✓ scholarship opportunities
- ✓ CPA exam guidance
- ✓ internship insider perspectives
- ✓ interview tips
- ✓ 'day in the life' insights from CPAs in various industries

STREAM ONE NOW!



72

EXPLORE SEASON 3 OF "NEXT STOP: CPA."

Career tips and CPA Exam
FAQs in one podcast.

Next stop:

C

P

A


PODCAST

Listen now!



73

And some of
the more 😊



Student Resources

AICPA Student Affiliate Membership is free for high school and college/university students interested in learning more about a career in accounting. Students sign up at [ThisWayToCPA.com](https://www.thiswaytopcpa.com). Below are tools to help students explore the many career paths available in accounting.

Student Affiliate Membership	Access tools and resources that will help make the most of high school and college years.	
Digital Career Guide	Understand all the benefits that a career in accounting has to offer!	
Student webinars	Gain access to professional stories and insights to guide decisions.	

Candidate Resources

Candidate Membership is available for college graduates planning to study for the CPA Exam, scheduled to take the exam, or currently taking the exam. Candidates can learn more about candidate membership by visiting [AICPA-CIMA.com/MemberShip](https://www.aicpa-cima.com/MemberShip). Free resources to help candidates prepare for the Uniform CPA Exam can be found below.

CPA Exam Booklet	Make informed decisions about your future and learn what it takes to be a CPA!	
State Licensure Requirements	Learn about the requirements you'll need to fulfill based on your state or territory.	
CPA Exam Toolkit	Everything you need to know about the CPA Exam.	

74

74



Association
of International
Certified Professional
Accountants

Thank you

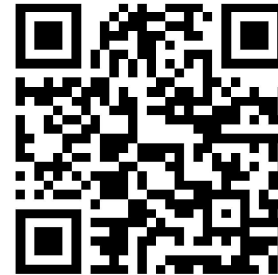
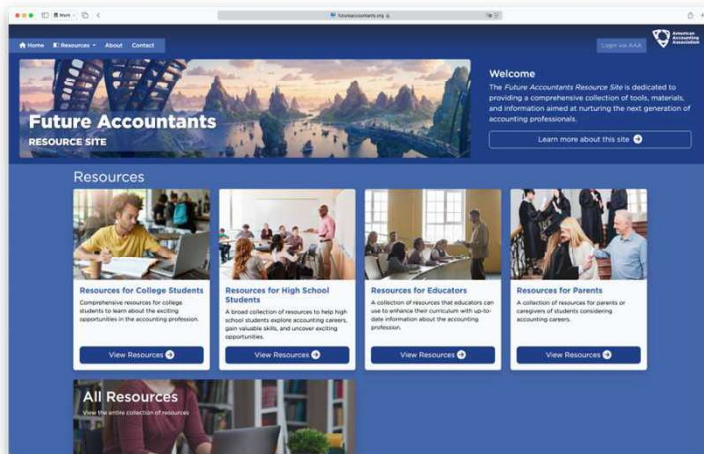
© 2026 Association of International Certified Professional Accountants. All rights reserved. This presentation's images are subject to copyright protection and used under license from third parties. Do not use images from this presentation in other presentations or documents without first consulting with Legal. The use of copyrighted images outside the licensed scope constitutes copyright infringement and subjects the user to monetary damages and other penalties. 2201-15634-2023

75

Discussion

76

<http://futureaccountants.org/>



Future Accountants
Sponsoring Organizations

77

Get Involved — Explore & Contribute

- Visit and share the site
- Explore the resources, Best Practices, and submit any materials you've found useful.
- If you've listened to a podcast, used a recruiting guide, or know of a tool that isn't listed, share it.
- By contributing, you make the pathway stronger for those who come after you.

Explore. Share.
Contribute.



Future Accountants
Sponsoring Organizations

78