Education Issues' Report, Including C3
Executive Meeting of the IS Section
AAA Annual Meeting – 2009

1) The committee for 2009-2010 is the same as the year before:

    i) Members include me, Eileen Taylor, DeWayne Searcy, and Doug Roberts

2) C3 Recap:

    i) Call for papers occurred in late fall and again at IS Midyear Meeting this past January

    ii) Submission deadline of 2/15

    iii) Hit all milestone dates per the call for papers

    iv) Have given finalized files to Julie Smith David at IS Section breakfast for posting at AAA Commons

        (a) When Julie posts and provides navigation to C3 at AAA Commons, that information will be passed on to Vern Richardson, who will send out a blast email to members

    v) Sample Introduction Page, Table of Contents and Abstract Pages are provided along with this report

    vi) Posting is styled after past C3 postings at AAA website

    vii) Who will have access to C3 – IS Section Members (as in the past) or all AAA Members?

        Executive Committee agreed to have all AAA Members have access

    viii) Cabells has been updated – see handout for updated information

        (a) C3 is now categorized as an accounting journal instead of an educational journal

    ix) Questions about the name of the journal and frequency of publishing the journal have been raised but these do not appear to be an issue with the plan to jointly produce an AIS educational journal with the AIS Educator Association

        (a) C3 would cease if a joint journal is successful

        (b) Considering that C3 is produced every 2-3 years, these issues can be re-addressed if the joint journal is not successful

3) Committee is preparing for the upcoming IS Midyear Meeting and handling education paper submissions

4) No other issues to report at this time.

Ronny Daigle
Chair of the Education Issues Committee

Information Systems Section
American Accounting Association

Compendium of Classroom Cases and Tools for AIS Applications (C3)

2009 - Volume 4

Table of Contents link to page 2

Co-Editors

Sarah Bee – *Seattle University*

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Eileen Z. Taylor – *North Carolina State University*

Marcia Weidenmier Watson – *Mississippi State University*

Contributing Authors

Marianne Bradford – *North Carolina State University*

Deb Cosgrove - *University of Nebraska, Lincoln*

Sandra Devona – *Northern Illinois University*

Delwyn D. DeVries – *Belmont University*

Joseph G. Donelan – *University of West Florida, Emerald Coast Campus*

Cynthia D. Heagy – *University of Houston, Clear Lake*

R. Kathy Hurtt – *Baylor University*

Brian R. Kovar – *Kansas State University*

Stacy E. Kovar – *Kansas State University*

Chih-Chen Lee – *Northern Illinois University*

Tanya Lee – *Robert Morris University*

Constance M. Lehman – *University of Houston, Clear Lake*

Ann O'Brien – *University of Wisconsin-Madison*

Robin Pennington – *North Carolina State University*

Eileen Z. Taylor – *North Carolina State University*

Rodney L. Vogt – *Kansas State University*

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Compendium of Classroom Cases and Tools for AIS Applications (C3)

2009 – Volume 4

Table of Contents

hyperlink to

page 3 Illustrating Database Design and Form Creation Using Microsoft Access 2007
Cynthia D. Heagy – *University of Houston, Clear Lake*
Constance M. Lehman – *University of Houston, Clear Lake*
Joseph G. Donelan – *University of West Florida, Emerald Coast Campus*

page 4 Designer Resale: An Accounting Information Systems Case Project
Sandra Devona – *Northern Illinois University*
Chih-Chen Lee – *Northern Illinois University*

page 5 The Pivot Table Toolkit: Materials for Integrating Pivot Tables in the Accounting Curriculum
Brian R. Kovar – *Kansas State University*
Stacy E. Kovar – *Kansas State University*
Rodney L. Vogt – *Kansas State University*

page 6 Excel 2007 – A Tutorial of Basic Skills for Accounting and Business Majors
Eileen Z. Taylor – *North Carolina State University*
Robin R. Pennington – *North Carolina State University*

page 7 Teaching Internal Control Frameworks: Using Videos to Reinforce Risk and Control Concepts
Delwyn D. DeVries – *Belmont University*
Tanya Lee – *Robert Morris University*

page 8 Introductory AIS Projects
Debra M. Cosgrove – *University of Nebraska, Lincoln*
R. Kathy Hurtt – *Baylor University*
Ann O'Brien – *University of Wisconsin, Madison*

Page 9 Drawing/Correcting and Examining a Process Map of the Master of Accounting Admissions Process at State U.
Marianne Bradford – *North Carolina State University*

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Compendium of Classroom Cases and Tools for AIS Applications (C3)

2009 – Volume 4

Illustrating Database Design and Form Creation Using Microsoft Access 2007

Cynthia D. Heagy – *University of Houston, Clear Lake*
Constance M. Lehman – *University of Houston, Clear Lake*
Joseph G. Donelan – *University of West Florida, Emerald Coast Campus*

Abstract:

The purpose of this paper is to assist AIS instructors in using Access 2007 to teach and reinforce database and transaction cycle concepts learned in undergraduate accounting information systems classes. The paper has the following specific learning objectives:

1. Create entity tables for the revenue process,
2. Establish relationships among the entities (the tables),
3. Create an Access form (an invoice) to populate the revenue cycle transaction tables, and
4. Display and print the invoice forms.

This assignment is designed for use in either an introductory or an intermediate accounting information systems class. Students should be familiar with the revenue process and fundamental concepts of relational databases.

After instructing the students in the use of Access 2007, the project included in this paper can be assigned as homework. The project should take students between 3 and 10 hours to complete, with the average time of 5 hours.

Supporting Files:

hyperlink to file

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2009 – Volume 4

Designer Resale: An Accounting Information Systems Case Project

Sandra Devona – *Northern Illinois University*
Chih-Chen Lee – *Northern Illinois University*

Abstract:

This project provides students an opportunity to integrate various topics covered in a typical Accounting Information Systems course. The case requires students to prepare system documentation, analyze internal control, perform data modeling, and implement a simple database system. In the typical Accounting Information Systems course, these topics are covered separately. The project allows students to integrate each of these topics in a comprehensive project. This project is recommended for either undergraduate or graduate Accounting Information Systems courses. Previous experience using Microsoft Access is necessary. In addition to Access, students need at least basic familiarity with the following:

- drawing tools in PowerPoint, Word, Excel or Visio
- standards and guidelines for data flow diagrams, document flowcharts, and REA diagrams
- Internal control procedures

Supporting Files:

hyperlink to files

Designer Resale Case and Teaching Notes

Designer Resale Excel Files

Designer Resale PowerPoint Solution

Designer Resale Database Solution

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Compendium of Classroom Cases and Tools for AIS Applications (C3)

2009 – Volume 4

The Pivot Table Toolkit: Materials for Integrating Pivot Tables into the Accounting Curriculum

Brian R. Kovar – *Kansas State University*
Stacy E. Kovar – *Kansas State University*
Rodney L. Vogt – *Kansas State University*

Abstract:

The primary purpose of this paper is to provide a set of instructional resources, the Pivot Table Toolkit, that can be used to teach students about pivot tables at the introductory level and develop pivot table skills throughout the accounting curriculum. Introductory pivot table materials include a tutorial, assignment and quiz that can be used in AIS courses and courses covering spreadsheet literacy for business majors. Additional assignments are included for use in both financial and managerial accounting classes. These assignments are appropriate for both introductory and intermediate level courses. Each of these assignments includes instructions, spreadsheet files and solutions. An introductory video is also included for use with the financial accounting assignments. This paper provides a discussion of the potential reasons for integrating pivot tables into the business curriculum and the accounting curriculum, a description of the items in the Pivot Table Toolkit, and an assessment of their effectiveness in the classroom.

Supporting Files:

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Zip file of Pivot Table Toolkit Materials

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Compendium of Classroom Cases and Tools for AIS Applications (C3)

2009 – Volume 4

Excel 2007– A Tutorial of Basic Skills for Accounting and Business Majors

Eileen Z. Taylor – *North Carolina State University*
Robin R. Pennington – *North Carolina State University*

Abstract:

The following tutorial is appropriate for undergraduate students as a basic skills primer for Excel 2007. We use the tutorial in introductory Accounting Information Systems (AIS) courses. Our objective in providing the tutorial is for students to have a similar skill set as they move forward in our curriculum and into their business careers. The tutorial is best suited for students who have a basic knowledge of Excel. For students who have no experience with Excel, instructors should note that the tutorial introduces intermediate skills fairly quickly yet in a step by step manner. Students who already have basic to advanced skills can finish quickly, while students with less experience may take longer. We recommend that instructors present the tutorial in a computer lab, assist students, and observe their skill levels. To enrich student understanding, in addition to hands-on time in class developing practical skills, we incorporate class discussions by embedding questions within the tutorial that require students to apply their knowledge of relevant AIS course material.

Supporting Files:

hyperlink to files

Excel 2007 Tutorial Teaching Notes

Excel 2007 Tutorial

Excel 2007 Tutorial Solution

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Compendium of Classroom Cases and Tools for AIS Applications (C3)

2009 – Volume 4

Teaching Internal Control Frameworks: Using Videos to Reinforce Risk and Control Concepts

Delwyn D. DeVries – *Belmont University*
Tanya Lee – *Robert Morris University*

Abstract:

Internal control is a very important part of the AIS class and of accounting and assurance services. This case is designed to spark student interest in internal controls through short, humorous video clips. The video clips allow students to experience some of the drama in typical business control scenarios and facilitate classroom discussion. The case includes exercises and teaching notes for three video clips which address general business risk, business process for cash handling, and IT security risks. Additionally, references are provided for 18 other videos related to internal control concepts.

Audience: Undergraduate AIS class

Estimated Time Requirement:

- 10 minutes viewing two short videos
- 30 minutes class discussion

Supporting Files:

hyperlink to files

Project Description and Teaching Notes

Student Instructions

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Compendium of Classroom Cases and Tools for AIS Applications (C3)

2009 – Volume 4

Introductory AIS Projects

Debra M. Cosgrove – *University of Nebraska, Lincoln*
R. Kathy Hurtt – *Baylor University*
Ann O'Brien – *University of Wisconsin, Madison*

Abstract:

This paper presents two projects designed for students to experience and teach concepts related to (1) representation, modeling, and documentation ("Coloring Again") and (2) accounting information systems encountered routinely by students ("Show-a-System"). These distinct and independent projects share common motivation and learning objectives, but are designed for use at different points in the course and to reinforce different course objectives. Instructors can use these projects in an introductory Accounting Information Systems (AIS) course or Information Systems course. The "Show-a-System" project is also adaptable to an auditing course.
Completion of either of the two projects will require students to

- Engage in learning and recognize their responsibility for learning
- Interact with and evaluate their peers
- Integrate course concepts with their daily experiences through experiential learning activities:
    - The "Coloring Again" in-class activity makes connections between creating a simple crayon drawing, describing an accounting system, and methods of modeling business processes.
    - The "Show-a-System" connects the idea of what comprises a system in an information system to an awareness of the systems that students interact with in daily life.

Supporting Files:

hyperlink to files

AIS Introductory Projects Learning Objectives, Project Descriptions and Teaching Notes

"Coloring Again" Project Support Materials:

1) "Coloring Again" Classroom PowerPoint Slides
2) "Coloring Again" Student Samples

"Show-a-System" Project Support Materials:

1) "Show-a-System" Student Assignment Handout
2) "Show-a-System" Classroom PowerPoint Slides
3) "Show-a-System" Student Sample
4) "Show-a-System" Student Sample Video Clip

Project Grading and Sign-Up Sheets

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Compendium of Classroom Cases and Tools for AIS Applications (C3)

2009 – Volume 4

Drawing/Correcting and Examining a Process Map of the Master of Accounting Admissions Process at State U.

Marianne Bradford – *North Carolina State University*

Abstract:

The purpose of this project is to teach AIS students the fundamentals of process mapping techniques using the MAC Admissions process at State U. Instructors can choose to have students 1) draw the process map from the Admission process narrative or 2) identify the errors in the process map "solution" to the narrative. Additionally instructors could ask students to 3) identify any non value-added activities in the narrative and suggest possible improvements to the process.

The learning objectives in the case are to:

1. Identify process mapping symbols.
2. Be able to draw a process map.
3. Recognize errors in a process map.
4. Identify areas in processes that could be improved.

Supporting Files:

hyperlink to file

Drawing/Correcting and Examining a Process Map of the Master of Accounting Admissions Process at State U.

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Cabell's Commendable Journal

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CONTACT INFORMATION:

Sarah Bee, Editor
Compendium of Classroom Cases and Tools (C3)
Albers School of Business and Economics
Dept of Acctg, Seattle University, 900 Broadway
Seattle, WA 98122 USA

Phone: 206-296-5788
Email: bees@seattleu.edu

Ronald J. Daigle, Editor
Dept of Acctg, College of Bus. Admin.
Box 2056, Sam Houston State University
Huntsville, TX 77341-2056 USA
Phone: 936-294-1479
Email: daigle@shsu.edu

Website:
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Who. AIS educators, Ph.D. students, and professionals.

What. The Information Systems Section of the AAA publishes a collection of IS-related teaching and instructional materials. We are interested in any of the following (and other creative, innovative teaching materials that you may be willing to share with your colleagues):

- Short Cases
- Class Projects
- Business Simulations, using EXCEL, ACCESS, SAP, etc.
- Other similar materials

How. Submissions must include the instructional resource along with teaching notes, solutions, and any other related materials. We would prefer hyperlinked documents to an index page where the documents (teaching notes, solution, case, etc.) linked would be in PDF format. Submissions are double-blind peer reviewed..

Why. To share our "Best Practices" with others in the AIS education. We have many new AIS instructors at colleges and universities across the United States and around the globe who would be very grateful for this kind of help in teaching their AIS classes. As many of us know, developing good, reliable classroom exercises is very time consuming and also requires a considerable amount of experience. Sharing your Best Practices will also offer new and interesting classroom tools to more seasoned professors who would like to use different exercises, but may not have the time to develop them.

When. Refer to **http://aaahq.org/infosys/Publications/C3v4/Call_C3V4.pdf** for exact dates.

Where. Please send your submissions to both co-editors:

- Sarah Bee (Seattle University)**bees@Seattleu.edu**
- Ronald J. Daigle (Sam Houston State University) **daigle@shsu.edu**