



Thought Leaders in Accounting

Teaching, Learning and Curriculum Section

The Accounting Educator

Spring 2014

Volume XXIII, No. 3

MESSAGE FROM THE PRESIDENT



May 2014

Dear TLC Members

As our Spring term ends (just turned in my grades!), we can look forward to being together in August at the Annual meeting, the TLC Breakfast and Business Meeting, the WOW Event “Measuring What Matters—Accounting for a Sustainable

Future,” and/or the Conference on Teaching and Learning in Accounting (CTLA). All of these events are always great fun and offer many opportunities to enhance teaching and learning! Thanks in advance to each of you for your involvement and participation in these important AAA events. This newsletter contains details about each or you can go online to <http://aaahq.org> for up-to-the minute details. Please when you see them, thank Cathy Scott (Navarro College) and David DeBoskey (San Diego State University) for heading up TLC’s annual program committee this year and thank Karen Osterheld (Bentley University) and Markus Ahrens (St. Louis Community College) for serving as the 2014 CTLA Co-Chairs!

This Spring TLC is offered two webinars. The feedback has been very positive about how valuable the TLC webinars are both for being informative and offering CPE. If you missed either “Action Research to Improve

Accounting Education” presented by Susan Curtis (University of Illinois at Urbana-Champaign) in January or “Building or Enhancing Your Teaching and Learning Toolbox” presented by Cathy Scott (Navarro College) and Markus Ahrens (St. Louis Community College) in May, you can view them on the AAA website. Many thanks again to Tracie Nobles (Austin Community College) for organizing and hosting all four TLC webinars this year. Next year, Cathy Scott will be organizing and hosting more TLC webinars, so if you have a webinar idea or

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want to present one, let Cathy know. Remember you can earn CPE credit by attending the live webinar and answering the polling questions.

Thank you too to all the TLC volunteers who are involved in making AAA regional meetings vibrant and fun. The TLC plans to remain involved by continuing to provide ice cream at the afternoon break and by sponsoring and selecting each region's best teaching paper award. So think about submitting a paper to your regional meeting's TLC peer review process for consideration. Or, volunteer to be a peer reviewer or be one of two TLC representatives for your region.

But before we all get too busy with summer plans, I'd like to remind you to get involved with TLC. Leadership opportunities are currently being filled for next year by President-elect Gail Hoover King. (ghkingAAA@gmail.com) Please contact her with your specific interests and ideas. In this newsletter you will find the list of current TLC committee chair and regional coordinator positions that you can volunteer for.

I hope you are planning to attend the Annual Meeting in Atlanta GA in August. We will be holding our Annual TLC Breakfast on the morning of Monday, August 4th. The TLC Section will also be hosting the 5th Annual WOW Event. We will be going to the amazing Georgia Aquarium <http://www.georgiaaquarium.org/> complete with whale sharks, penguins, Beluga whales, a coral reef, dolphins, otters, petting tanks, and fun; enjoy a Wolfgang Puck buffet dinner and beverages; and learn about Accounting for Sustainable Future (CPE). Transportation will be provided. The affordable cost of \$75 per person is possible due to the **generous sponsorship of KPMG**. The WOW Event will be held on the evening of Tuesday, August 5th during the AAA Annual Meeting. As in prior years, both the Breakfast and the WOW Event will be ticketed events. You can sign up for these events when you register for the Annual Meeting.

As I leave office this August, I feel very fortunate to have worked with so many outstanding volunteers in the TLC Section this year. Special thanks to TLC's team of executive officers: John DeMelis (EY) VP Practice, Tim Naddy (Shorter University) Secretary, and Bambi Hora (University of Central Oklahoma), Treasurer, and VP Academic Gail Hoover King (Purdue University-Calumet).

Thanks so much for all you do to support the activities of the TLC Section! I look forward to seeing many of you later this summer at the AAA Annual Meeting.

Susan Crosson
TLC Section President
Emory University
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TLC is pleased to announce the newly elected leaders

✓ VP-Academic is Natalie Churyk (Northern Illinois University)

2015 Nominating Committee are:

- ❖ Markus Ahrens (St. Louis Community College)
- ❖ Cassy Budd (Brigham Young University)
- ❖ Sherry Mills (New Mexico State University)
- ❖ David Stout (Youngstown State University)

Many thanks goes to the TLC 2014 Nominating Committee who built a solid slate for the TLC ballot for the offices of Vice President-Academic and for the members of the nominating committee.

- Dale L. Flesher, Chair (University of Mississippi)
- Robert D. Allen (University of Utah)
- Marsha Huber (Youngstown State University)
- Charlene Spiceland (University of Memphis)
- John P. Walker (CUNY-Queens)
- Jane Weiss (University of Idaho)

TLC election results certified by Tim Naddy, TLC Secretary.

The Accounting Educator **Articles, Call for Papers, and Announcements**

Anyone wishing to submit short articles, cartoons, letters to the editor, call for papers, announcements, or other items of interest for publication in *The Accounting Educator* should email material to carol@carolyacht.com.

CALL FOR SHORT PAPERS FOR NEXT ISSUE – ANY ISSUE CONCERNING ACCOUNTING EDUCATION

The TLC Newsletter is accepting submissions on any issue regarding accounting education or curriculum. Your manuscript should be short — two to three pages single spaced. Submit your manuscript in Word format electronically by July 1, 2014. Times New Roman 12-pt. font appreciated.

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The 5th Annual WOW event



The AAA Teaching Learning and Curriculum Section and KPMG LLP cordially invite you to join them for an evening of



Measuring What Matters

**An Evening Focused on
Accounting for a
Sustainable Future**

When: Tuesday, August 5
Where: [The Georgia Aquarium](#)

Ticket Price: \$75.00



This ticketed event covers admission to all the aquarium venues, a Southern-themed dinner buffet by Wolfgang Puck, complimentary drinks, and an informative dialogue about the growing importance of accounting for sustainability and environmental innovation from the reporting and auditing viewpoints. Don't miss out on this delightful social and learning event! Register early (as tickets are limited) when you register for the 2014 AAA Annual Meeting.

- | | |
|----------------|--|
| 5:00 pm | Event check-in and board buses at the Atlanta Marriott Marquis International Level Bus Loop |
| 5:15 pm | Buses depart Atlanta Marriott Marquis to the Georgia Aquarium |
| 5:30 - 7:30 pm | Buffet Dinner and Educational Program |
| 7:30 - 9:00 pm | Explore the Aquarium on your own |
| 9:00 pm | Buses depart the Georgia Aquarium for return to the Atlanta Marriott Marquis |

Attendees will need to wear their Annual Meeting name badges through the education portion of the evening and present their ticket to get into this event. Please join us for a great night at the Aquarium! **You can also earn 1.5 CH of NASBA-certified CPE credit.**

7th Annual Conference on Teaching and Learning (CTLA)

August 2-4, 2013, Atlanta GA

<http://aaahq.org/AM2014/CTLAinfo.cfm>

What is CTLA?

Held prior to the AAA Annual Meeting, the Conference on Teaching and Learning in Accounting (CTLA) is part hands-on teaching clinic, part mentoring by master teachers, and part staying current on emerging topics in accounting.



CTLA Preliminary Program

Friday, August 1, 2014

5:00pm–7:00pm **Registration**

Saturday, August 2, 2014

7:00am–7:45am **Registration**

7:00am–8:00am **Continental Breakfast**

8:00am–8:50am **Welcome and Opening Session**

9:00am–9:50am **As Simple as Show & Tell: How to Make Accounting Presentations Extraordinary**

Speaker: Dan Roam

As accountants, auditors, and financial managers, we have the fastest insight into the health of our client businesses -- and the longest vision of ongoing success. Yet when "The Accountants" show up to a meeting, most executives and managers check out. Why? Because it's rare that we present our insights in a way that makes our audiences viscerally understand and truly care. In this fast-paced session, international bestselling author Dan Roam introduces the extraordinarily simple – and extraordinarily powerful.

10:20am–11:10am **Craft of Teaching Concurrent Sessions**

Concurrent Sessions: Participants will have the choice of several workshops that are geared towards new and experienced faculty. Topics include using technology in the classroom, best practices in teaching, using case studies, and motivating and facilitating learning. These workshops will provide

participants with the opportunity to collaborate with and learn from colleagues.

Bring your Accounting Presentations to Life -- with Show & Tell

Presenter: Dan Roam

In this hands-on session, we will apply Dan Roam's presentation tools and rules to the real world of Accounting. Bring a pen, an accounting challenge, and an open mind -- and watch as your presentation takes on a life of its own.

11:20am–12:20pm **Effective Teaching Practices Forum
A Poster Session of Pedagogy and Course Best Practices**

12:20pm–2:20pm **Lunch with Awards and Speaker**

2:30pm–5:30pm **Craft of Teaching Concurrent Sessions**

5:30pm–7:00pm **CTLA Reception and Get to Know the Sections and Regions
of the AAA Fair**

Sunday, August 3, 2014

7:00am–8:00am **Continental Breakfast**

8:00am–9:40am **Accounting Technology Toolbox Session**

10:20am–12:00pm **Concurrent Sessions**

Session 1: Technology Access (2 50 minute sessions)

Session 2: Teaching Solutions (2 50 minute sessions)

On Sunday, participants will be able to attend two 50 minute sessions. These sessions will provide an in-depth look at topics introduced on Saturday. Two themes will be presented: Technology Access and Teaching Solutions.

Technology Access will provide you the opportunity to try some of the technology tools that will be covered in the Saturday sessions and in the Sunday morning general session. Feel free to bring your own laptop or tablet (not required).

Teaching Solutions will include two in-depth sessions on current issues in the accounting classroom. You will be provided ideas and solutions that you can easily implement to improve engagement in your classes.

1:30pm–2:30pm **Honing the Craft of Teaching: Reflections on the CTLA and Future Plans**

Come share your thoughts and ideas for improving CTLA in the future. Additionally, come learn what you can do to become an integral part of the CTLA community.

TLC @ AAA 2014
August 2 - 6, 2014 • Atlanta, GA
<http://aaahq.org/AM2014/program.cfm>

The Teaching, Learning and Curriculum section will host 28 concurrent sessions at the annual meeting this August. Make sure to mark your calendar for these exciting and informative sessions. *FYI: The breakfast and business meeting is on Monday morning, August 4 and is also shown below.*

Thank you to all who are participating as a presenter, moderator, or discussant. I am still in need of a handful of moderators and discussants. If you would like to volunteer, please email cathy.scott@navarrocollege.edu.

Thanks,
Cathy Scott and David DeBoskey

MONDAY, AUGUST 4, 2014

6:45 am-8:15am: TLC breakfast and business meeting. Ticket required for breakfast.
Speaker: Susan Crosson, Emory University

10:15 am-11:45 am

1.08 Award Winners from 2012 Winners of Teaching Awards: Bea Sanders/AICPA; George Krull/Grant Thornton; and Mark Chain/FSA
1.33 Effective Teaching and Student Success Strategies I
1.34 Active Learning Strategies and Group/Team Activities I

2:00 pm-3:30 pm

2.10 Master Teachers on Teaching and Learning
2.37 Case Studies in Cost/Managerial Accounting I

4:00 pm-5:30 pm

3.10 To Flip or Not to Flip
3.34 Cases in Accounting Education Research I
3.35 Effective Teaching and Student Success Strategies II
3.36 Current Issues in Accounting Education I

TUESDAY, AUGUST 5, 2014

10:15 am-11:45 am

- 4.12 Research in Accounting Education: The Value of Accounting Education Literature
Reviews for Researchers and Teachers
 - 4.44 Case Studies in Cost/Managerial Accounting II
 - 4.45 Effective Teaching and Student Success Strategies III
-

2:00 pm-3:30 pm

- 5.10 Creating Change in the Classroom in an Era of Change
 - 5.43 Case Studies in Intermediate and Advanced Accounting I
 - 5.44 Case Studies in Cost/Managerial Accounting III
-

4:00 pm-5:30 pm

- 6.11 Learning to Work With Professionals to Develop Cases for the Classroom and Publication
 - 6.44 Factors Contributing to Faculty Success
 - 6.45 Effective Teaching and Student Success Strategies IV
-

WEDNESDAY, AUGUST 6, 2014

10:15 am-11:45 am

- 7.07 Teaching Beyond the Textbook
 - 7.08 Teaching Global Accounting Concepts to 'Local' Students
 - 7.40 Case Studies in Accounting Information Systems
 - 7.41 Introductory & Financial Accounting Pedagogy
 - 7.42 Current Issues in Accounting Education II
-

2:00 pm-3:30 pm

- 8.39 Cases in Accounting Education Research II
 - 8.40 Case Studies in Audit & Tax
 - 8.41 Active Learning Strategies and Group/Team Activities II
-

4:00 pm-5:30 pm

- 9.40 Cases in Accounting Education Research III
- 9.41 Case Studies in Intermediate and Advanced Accounting II



Speakers Announced for WOW Event

Measuring What Matters: An Evening Focused on Accounting for a Sustainable Future

Ron Jarvis of The Home Depot and Katherine Blue of KPMG look forward to having an informative dialogue about the growing importance of accounting for sustainability and environmental innovation from the reporting and auditing viewpoints.

Here are their bios:

Ron Jarvis, Vice President, Merchandising & Environmental Innovation, The Home Depot

Ron Jarvis joined The Home Depot in February 1995 as a Product Merchandise Manager. Since then he has held various positions in merchandising and operations. Those include Divisional Merchandise Manager, Environmental Global Product Manager, Merchandising Vice President, VP- Environmental Innovation and Senior Vice President of Pro Business, Tool Rental and Environmental Innovation.

Ron now leads all of The Home Depot sustainability efforts as Vice President of Environmental Innovation/Sustainability and Chairman of the Environmental Council. Ron is a member of the Yale Forest Forum, a Board member of The Home Depot Foundation as well as an Outward Bound Board member. A native of North Carolina, Ron holds a BA degree from North Carolina State University in Business Management/Economics.

Katherine Blue, Advisory Managing Director, KPMG

Katherine Blue has 17 years of environmental management consulting experience centered around climate change & sustainability as well as in the industrial air quality regulatory compliance space. She advises organizations on developing and implementing climate change strategies, managing compliance with US EPA greenhouse gas (GHG) regulatory requirements, and developing corporate and product carbon footprints.



IMA[®] Case Writing Competition

Deadline July 11, 2014

IMA[®] (Institute of Management Accountants) is soliciting submissions for a case writing competition. Cases in any area of management accounting or related fields are invited.

Cash prizes for the winning cases are:

- \$2,000 for first place
- \$1,000 for second place
- \$500 for third place

All cases submitted to the competition will automatically be reviewed for publication in the *IMA Educational Case Journal (IECJ[®])*.

Submitting a Case

All cases should be submitted electronically in Microsoft Word or PDF format to ddesroches@imanet.org no later than **July 11, 2014**, to be eligible for the competition.

Submissions of cases and teaching notes should follow the *IECJ*'s submission guidelines available at www.imanet.org/IECJ.

Manuscripts previously published or currently under review by other publications are not acceptable.

Cases reflecting “real-world” situations are preferred.

Winners will be announced by July 25, 2014.

Questions regarding the case competition or the *IMA Educational Case Journal* can be sent to Denis Desroches, *IECJ* editor, at ddesroches@imanet.org.

Please click on the link for more information

http://www.imanet.org/PDFs/Public/IECJ/2014_IMA_Case_%20Writing_Competition_flyer.pdf.

Call for Papers

Advances in Accounting Education: Teaching and Curriculum Innovations

Submissions are invited for forthcoming volumes. AIAE publishes a wide variety of articles dealing with accounting education at the college and university level. AIAE encourages readable, relevant, and reliable articles in all areas of accounting education including auditing, financial and managerial accounting, forensic accounting, governmental accounting, taxation, etc. Papers can be:

- Thought pieces that share anecdotal experiences with various pedagogical tools.
- Position papers on particular issues.
- Comprehensive literature reviews grounded in theory.
- Conceptual models.
- Historical discussions with implications for current and future pedagogical efforts.
- Methodology discussions.
- Research studies with implications for improving accounting education.

AIAE provides a forum for sharing generalizable teaching approaches from curricula development to content delivery techniques. Pedagogical research that contributes to more effective teaching in colleges and universities is highlighted. All articles must explain how teaching methods or curricula/programs can be improved. Non-empirical papers should be academically rigorous, and specifically discuss the institutional context of a course or program, as well as any relevant tradeoffs or policy issues. Empirical reports should exhibit sound research design and execution, and must develop a thorough motivation and literature review, possibly including references from outside the accounting field.

Submission Process

Send two files by email: one with a manuscript copy but without a cover page, and the other solely a cover page with author information. Cover pages should list all authors' names and addresses (with telephone numbers, fax numbers, and e-mail addresses). The authors' names and addresses should not appear on the abstract. To assure anonymous review, authors should not identify themselves directly or indirectly. Also, attach a copy of any research instruments. Two reviewers assess each manuscript submitted and reviews are completed in a timely manner, usually 60-90 days.

Send manuscripts to aiae@neu.edu

Call for Papers: *Special Issue* *Teaching Today's Accounting Students*

Advances in Accounting Education: Teaching and Curriculum Innovations

Submissions are invited for a special volume devoted to articles dealing with the new opportunities and challenges instructors face in teaching today's accounting students at the college and university level. The purpose of this special volume is to share best practices for teaching today's accounting students and to consider new ways and new delivery modes for teaching accounting in today's curriculum.

AIAE provides a forum for sharing generalizable teaching approaches ranging from curricula development to content delivery techniques. This special issue will feature research that contributes to more effective teaching in today's colleges and universities. Topics may include, but are not limited to, the following innovative pedagogical trends in accounting:

- pedagogies and content that engage today's students
- the creation of new teaching tools and materials for accounting classes (especially those incorporating new technology)
- the development of on-line and hybrid teaching options.
- the incorporation of social media into accounting classes
- Position papers on the changing environment for today's teaching and the impact on students and learning.
- Thought pieces that discuss the current state of teaching today's accounting students and potential future directions.

Non-empirical papers should be academically rigorous, and specifically discuss the institutional context of a course or program, as well as any relevant tradeoffs or policy issues related to teaching in today's environment. Empirical reports should exhibit sound research design and execution. Both empirical and nonempirical papers must develop a thorough motivation and literature review, possibly including references from outside the accounting field.

Submission process

Send two files by email: one with a manuscript copy but without a cover page and one solely with a cover page. Also, attach a copy of any research instruments. Cover pages should list all authors' names and addresses (with telephone numbers, fax numbers, and e-mail addresses). The authors' names and addresses should not appear on the abstract. To assure anonymous review, authors should not identify themselves directly or indirectly. Two reviewers assess each manuscript submitted with reviews completed in a timely manner.

Send manuscripts to aiae@neu.edu.

Detailed information on how to prepare your manuscript according to production requirements can be obtained by e-mailing the editors at the above e-mail address.

Papers should be submitted by November 1, 2014 to be considered for this special volume. All others will be published in future regular volumes of AIAE. If too few papers are accepted to fill a special volume, these papers will be published in a special section of a future regular volume of AIAE.

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Why every American Accounting Association Member Should be a Member of the Teaching, Learning, & Curriculum Section. Ask your colleagues to join today!

Teaching, learning, and curriculum issues are important to everyone in the AAA! We all have a vested interest in enhancing the quality of education of accounting students. This section provides a forum that cuts across disciplines, specialty areas, and geographic boundaries. The Teaching, Learning, & Curriculum Section provides opportunities for members to share their experiences, bringing together large and small schools, educators and practitioners, and members worldwide.

Go online to <http://aaahq.org> to join today or use the form below to apply for TLC membership (you must also be a member of the AAA). Mail your application to AAA (5717 Bessie Drive, Sarasota, FL 34233-2399).

GIVE THE FORM BELOW TO COLLEAGUES AND ENCOURAGE THEM TO JOIN!

Membership Application for the Teaching, Learning & Curriculum Section

AAA ID# _____

Name _____

Address _____

Affiliation _____

Telephone: Office _____ Home _____ Fax _____

Dues Enclosed: \$20

Payment method: Check enclosed (make payable to AAA) Credit card

Billing Address _____

Account Number _____ Expiration date _____

Signature _____