



**American
Accounting
Association**

**Teaching, Learning
and Curriculum**

Teaching, Learning & Curriculum Section

American Accounting Association
27th Annual Meeting

National Harbor, MD
August 6, 2018

Table of Contents

Business Meeting Agenda	3
Minutes of August 2017 Business Meeting	4
2017-2018 TLC Officers.....	6
Treasurer's Report	7
TLC Sessions during the Annual Meeting	8
Third TLC Midyear Colloquium	19
Nomination Committee Report	21
Awards Committee Report and Awardees	21
Committee Reports (Membership, Program, Webmaster, Faculty Development, International Outreach, Region) .	22
2018-2019 TLC Officers.....	28
Thank You 2017-2018 Chairs and Regional Coordinators.....	29
Thank You Section Sponsors	30
Past Section Presidents & Chairpersons .	31
Hall of Honor Inductees.....	32

Teaching, Learning & Curriculum Section
Business Meeting Agenda
Monday, August 6, 2018
6:45 – 8:15 A.M.

1. Call to Order (Natalie T. Churyk)
2. Approval of Minutes from August 7, 2017
3. 2017-2018 TLC President's Report (Natalie T. Churyk)
4. Treasurer's Report (Cindy Bolt-Lee)
5. Nominating Committee Report (Bob Allen)
6. Awards Committee (Carol Yacht)
 - Presentation of *Outstanding Research Award* (Carol Yacht & Ernst & Young Foundation Representative Sylvia Ulrich)
 - Presentation of *Outstanding Instructional Contribution* (Carol Yacht & Deloitte Foundation Representative Kathleen Shoztic)
 - Presentation of *Hall of Honor Award* (Carol Yacht & KPMG Foundation and KPMG LLP Representative Bette Kozlowski)
7. Webmaster Report
8. Committee Reports
9. Outgoing officer recognition (Natalie T. Churyk, Cassy Budd)
10. Adjournment (Cassy Budd)

AAA Teaching, Learning and Curriculum Section

TLC Breakfast Meeting Minutes

Monday, August 7, 2017| 6:45 – 8:00 AM | San Diego, CA

Meeting Start: 7:00am

Attending: TLC Officers and Membership

President Natalie Churyk called the meeting to order.

Natalie discussed that the Pink Book is now available online to save printing costs. The book contains the 2016 minutes – there were a few printed and found on the tables. Natalie discussed her agenda for today's meeting. The agenda was approved by the attendees.

The minutes from last year's meeting were presented and approved.

Current year officers were acknowledged.

TLC Treasurer Tracie Miller Nobles was absent and the Treasurer's report was presented by the President. AAA is in the process of updating the accounting process to make it more useable. Natalie explained that pledges are commitments from firms for donations. Timing issues can cause a challenge. The new report format will be available in 2018.

Bambi Hora, Program Chair, thanked the audience and discussed the number of submissions and the acceptance rate for presentations at this year's annual meeting. She encouraged us to attend and support TLC programs at the annual meeting.

Natalie discussed the Second Annual Colloquium and acknowledged those involved. It will occur in November in Tampa Bay. Gail Hoover King discussed the conference and the teaching track. Five sessions will be presented in the teaching track. Submissions are still open. Natalie discussed the research track and the sessions available. Accepted papers will be considered as a first round review for paper submission in the *Journal of Accounting Education*. Another session will present five editors from education journals to provide individual appointments for participants. KPMG is the meeting sponsor.

Bob Allen discussed nominations and discussed the very high quality of nominees and for us to continue to submit each year. Newly elected officers were acknowledged (Secretary - Claire Latham, Treasurer - Cindy Bolt). Four new members were elected to the nominations committee and were acknowledged.

Awards were presented by Tracy Manly, chair of the Awards Committee. The 2017 Outstanding Research in Accounting Education Award, sponsored by Ernst and Young, requires one of the authors to be a TLC member. This year's winners were Anne Christensen, Jane Cote, and Claire Latham. Their article, titled "Developing Ethical Confidence: The Impact of Action-Oriented Ethics Instruction in an Accounting Curriculum" was published *Journal of Business Ethics* (2016).

The 2017 Outstanding Instructional Contribution Award, sponsored by Deloitte, is a new award. The honorable mention was acknowledged as well as the winning research, received by Katherine Campbell and Duane Helliloid, titled "Starbucks: Social Responsibility and Tax Avoidance", published in the *Journal of Accounting Education* (2016)

The TLC Hall of Honor Award, supported by KPMG, was received by Alan Reinstein. He has written numerous papers, served on many committees, was a past TLC chair and has contributed in many ways to the TLC area.

Natalie thanked the firms for sponsoring these awards and introduced committees.

Kim Church discussed Membership and discussed the regional coordinators – a new initiative to encourage membership.

Webmaster Rick Lillie discussed the web page redesign.

Three webinars were held during the year. Karen Osterheld and Dan Jones discussed the topics of the webinars held during 2016 and 2017. They encouraged submissions for stronger webinars and attendance.

Natalie discussed the Faculty Development initiatives and needs volunteers. Three individuals spoke regarding the Faculty Development – Teaching area: Noel Addy, Marsha Huber and Patricia Johnson. These groups developed sessions at CTLA, the Annual Meeting and webinars. There were two Faculty Development Research committees. Their mission was to gather resources to encourage academic research in the TLC area. They had panels in CTLA and the annual meeting. Another research committee examined the decline in educational research. International Outreach was a new committee that discussed how to get more international members. They attended a few international meetings and want to build a stronger collaboration with international accounting educators and AAA members.

The new Vice President-Academic will be chosen in the spring 2018.

Carol Yacht was thanked for continuing to do an excellent job with the newsletter. Rick Lillie will continue working as Webmaster.

Natalie said she would like to continue to engage TLC members with committee appointments and discussed continuation of the new committees for a two-year rotation. She thanked all the section sponsors and all involved.

The meeting concluded at 8:00 am.

Respectfully Submitted,
Cindy Bolt-Lee
TLC Secretary

2017-2018 Teaching, Learning & Curriculum Executive Committee

Natalie T. Churyk, President
Northern Illinois University

Gail Hoover King, Past President
Purdue University Northwest

Cassy Budd, Vice President - Academic
Brigham Young University

Bette Kozlowski, Vice President - Practice
KPMG LLP

Claire Kamm Latham
Washington State University Vancouver

Cindy Bolt-Lee, Treasurer
The Citadel

Bambi Hora, Council Representative
Central Oklahoma University

TLC 2018 Treasurer's Report (Cindy Bolt-Lee)

<u>TLC Treasurer's Report</u>					
		<u>Year Ended May 31, 2018</u>		<u>Year Ended May 31, 2017</u>	
Revenues:					
	Dues	\$ 15,848		\$ 16,595	
	Meeting Registration - Annual	4,800		5,600	
	Meeting Registration - Midyear	28,600		6,275	
	Contribution/Sponsorship	<u>20,313</u>		<u>26,250</u>	
Total Revenues			\$ 69,561		\$ 54,720
Expenses:					
	Annual Meeting:				
	Hotel-Room/Food and Beverage	5,224		\$ 8,050	
	Hotel AV	474		420	
	Printing	228		101	
	Other Expenses	473		-	
	Midyear Meeting:				
	Hotel-Room/Food and Beverage	21,981		24,759	
	Speakers	5,481		2,683	
	Travel	990		2,378	
	Hotel AV	5,005		-	
	Other Expenses	524		1,119	
	Awards Expenses	9,493		4,006	
	Other:				
	Hotel-Room/Food and Beverage	309		644	
	Travel	844		1,069	
	Sponsorship of Meeting Breaks	7,581		3,607	
	Other Expenses	<u>1,272</u>		<u>3,080</u>	
Total Expenses			<u>59,879</u>		51,916
Net Inflow			<u>\$ 9,682</u>		<u>\$ 2,804</u>
Additional Financial Data					
Beginning Cash Balance		\$ 142,587			\$ 87,962
Restricted Cash Funds		(17,500)			41,000
Net Increase/Decrease		9,682			2,804
Deposit Return		<u>(9,804)</u>			<u>10,821</u>
Ending Cash Balance		<u>\$ 124,965</u>			<u>\$ 142,587</u>

TLC Sessions During the Annual Meeting

August 6 - 8, 2018 • National Harbor, MD

https://www2.aaahq.org/AM/KC_program_PublishBySection.cfm?sectionID=15

The Teaching, Learning and Curriculum section will host 27 concurrent sessions at the annual meeting. Our gratitude goes to the Program Chairs, Bambi Hora, Shaokun Carol Yu and all who are participating as a presenter, moderator, or discussant.

Monday August 6, 2018— 6:45 am-8:15 am: TLC Section Breakfast with Business Meeting (ticket required for breakfast)

Monday August 6, 2018 — 10-15 am-11:45am

1.08 Tomorrow's World: Educating the Future Accounting Professional

Moderator: Nick C. McGuigan, Monash University
(NASBA Field of Study: Specialized Knowledge)

Panelists:

Sandy Hilton, Chartered Professional Accountants of Canada
Joseph Krupka, Savannah State University
Helen Pruitt, University of Maryland

1.34 Accounting Education: Financial Accounting

Moderator: Susan Anderson, Elon University
(NASBA Field of Study: Accounting)

12233*Two Cases in Basic Financial Ratio Analysis.*

Cynthia Guthrie, Bucknell University; Kristy Schenck, Bucknell University;
Discussant: Dennis Caplan, University at Albany, SUNY

14546*Examining the Use of Accounting Information in Planned Careers: A Group Project to More Fully Engage Students in Introductory Accounting Courses.*

Alissa Choi, John Carroll University; Karen Schuele, John Carroll University; Mark Sheldon, John Carroll University; Mariah Webinger, John Carroll University;
Discussant: Anna Vysotskaya, Southern Federal University

14902*Digital Butler: Cognitive Conflict Tasks to Prompt Higher Order Skill in Principles of Accounting.*

Carol Springer Sargent, Middle Georgia State University; A. Faye Borthick, Georgia State University;
Discussant: Kathleen Sobieralski, University of Maryland University College ED]

1.35 Accounting Education: Auditing

Moderator: Ellen D. Bartley, Farmingdale State College
(NASBA Field of Study: Auditing)

11367*Some Factors Affecting Student Performance in Auditing: An Empirical Study at a Commuter Public University.*

Mostafa M. Maksy, Kutztown University of Pennsylvania;
Discussant: Edward R. Walker, University of Central Oklahoma

13622*Davis Utilities for Life and Living, Inc.: An Audit Escape Room Activity.*

Michael V. Barnes, Jr., Truman State University; Kathryn A. Enget, University at Albany, SUNY;
Discussant: Genevieve Scalan, Texas A&M University–Kingsville

15186A *Teaching Concept for Auditing – The ILPA Case.*

Julia Baldauf, University of Innsbruck; Sabine Maria Graszitz, University of Innsbruck;
Claudia Mueller, University of Innsbruck;
Discussant: Elena Precourt, Bryant University

Monday August 6, 2018 — 2:00 pm-3:30 pm

2.08 Educating for 'Complete' Future Professionals

Moderator: Martin Martinoff, ICAEW

(NASBA Field of Study: Specialized Knowledge)

Panelists:

Leonard Brooks, University of Toronto
Michael Pakaluk, Catholic University of America
Jim Palos, Hyde Park Institute
Melissa Samuelson, Arizona State University

2.39 Accounting Education: Earnings Management and Fraud

Moderator: Jan Taylor Morris, Sam Houston State University
(NASBA Field of Study: Accounting)

11791*Unmasking the Fraud at Toshiba.*

Dennis Caplan, University at Albany, SUNY; Saurav K. Dutta, University at Albany, SUNY; David J. Marcinko, University at Albany, SUNY;
Discussant: Michael Ozlanski, Susquehanna University

13677*Accounting Fraud or Earnings Management? The Case of Schneider Electric.*

Benedicte Millet-Reyes, Monmouth University; Nancy Uddin, Monmouth University;
Discussant: Danny Lanier, Elon University

14122*Channel Stuffing Reinvented: Earnings Management in Toshiba's Personal Computers Division.*

Amitabh Dugar, Bridgeway Capital Management; Mahendra Gujarathi, Bentley University; *Discussant*: Danny Lanier, Elon University

2.40 Accounting Education: Managerial and NFP Accounting

Moderator: Edward R. Walker, University of Central Oklahoma
(NASBA Field of Study: Business Management & Organization)

12819*Encouraging Service Learning and Entrepreneurial Thinking: PB&J Sandwiches in Managerial Accounting.*

C. Andrew Lafond, La Salle University; Bruce Andrew Leauby, La Salle University; Kristin N. Wentzel, La Salle University;
Discussant: Linda J. Matuszewski, Northern Illinois University

15317*Flash Inc.: A Comprehensive Variance Analysis.*

Kwadwo N. Asare, Bryant University; Dennis Blin, Bryant University; Robert Farrar, Bryant University;
Discussant: Steven Mintz, California Polytechnic State University, San Luis Obispo

15371*Assessing Financial Stability & Effectiveness of a 501(c)(3) Organization: A Term Project.*

Charles Barragato, Stony Brook University, SUNY; Christie Comunale, Stony Brook University, SUNY; Stephen C. Gara, Drake University;
Discussant: Kiran Parthasarathy, University of Houston

Monday August 6, 2018 — 4:00 pm-5:30 pm

3.08 Blueprint for an Effective Curriculum

Moderator: Richard Gallagher, American Institute of CPAs [*Unconfirmed; check AAA program schedule*]
(NASBA Field of Study: Specialized Knowledge)

Panelists:

Richard Gallagher, American Institute of CPAs
Lori Kelly, American Institute of CPAs
Joseph Maslott, American Institute of CPAs

3.39 Educational Technology: Online Teaching

Moderator: Veronica Paz, Indiana University of Pennsylvania
(NASBA Field of Study: Information Technology)

12409*Empirical Investigation on Factors Affecting Students' Selection of Online against F2F: A Case of Management Accounting Course in an MBA Program.*

Yong Gyo Lee, University of Houston–Victoria; Donna Stringer, University of Houston–Clear Lake;

Discussant: Susan B. Anders, Midwestern State University

[13668](#)*Pencils vs. Clicks: A Comparison of Online Homework and Traditional Homework in an Introductory Accounting Class.*

Debra Skaradzinski, Zayed University; Paul DeLange, Curtin University; Allan W. Graham, American University of Sharjah;

Discussant: Yong Gyo Lee, University of Houston–Victoria

[13728](#)*Online Cloud Experiment for Accounting Education.*

Yoshitaka Hirose, Osaka City University;

Discussant: Allan W. Graham, American University of Sharjah

3.40 Improve Students' Academic Performance

Moderator: Scott Dell, Member

(NASBA Field of Study: Specialized Knowledge)

[11634](#)*Effects of Intrinsic Factors, Extrinsic Determinants and Program Characteristics on Accounting Students' Academic Performance.*

Koffi J. B. Dodor, Southern University and A&M;

Discussant: Mostafa M. Maksy, Kutztown University of Pennsylvania

[13174A](#) *Preliminary Study of the Impact of Accounting Students' Exam Time Usage on Their Exam Performance.*

Meifang Xiang, University of Wisconsin–Whitewater; Zhuo Zhang, Macau University of Science and Technology;

Discussant: Timothy J. Fogarty, Case Western Reserve University

[14975](#)*The Seasonality Effect on Students' Academic Performance in an Introductory Managerial Accounting Course: An Empirical Study.*

Ibrahim Aly, Concordia University; Matthaeus Tekathen, Concordia University;

Discussant: Brian W. Huels, University of Wisconsin–Whitewater

Tuesday August 7, 2018 — 10:15 am-11:45 am

4.07 Effective Learning Strategies Teaching Award Winners

Moderator: Gregory Gaynor, University of Baltimore

(NASBA Field of Study: Specialized Knowledge)

Panelists:

Maureen G. Butler, University of Tampa

Gail Hoover King, Purdue University Northwest

Jeff Miller, Sam Houston State University

Kimberly Swanson Church, University of Missouri
Wendy Tietz, Kent State University
Angela Wheeler Spencer, Oklahoma State University
Lixuan Grace Zhang, Kennesaw State University

4.08 Students and Disabilities: Bringing Inclusions Sensitivity, and Creativity to the Classroom

Moderator: Richard J. Walstra, Dominican University
(NASBA Field of Study: Specialized Knowledge)

Panelists:

Makur Aciek, Gallaudet University

Emilia Chukwuma, Gallaudet University

4.47 Students' Learning Styles

Moderator: Karen K. Osterheld, Bentley University
(NASBA Field of Study: Specialized Knowledge)

12498 Learning Styles Assessment Modalities Preferences Diagnostics (LAMP-D): A Framework of Accounting Students' Preferred Learning Styles and Course Learning Assessments.

Sandria S. Stephenson, Kennesaw State University;
Discussant: Kathleen Sobieralski, University of Maryland University College

12097 An Experimental Study of Cooperative Learning in Advanced Financial Accounting Courses.

Tara J. Shawver, King's College;
Discussant: Sandria S. Stephenson, Kennesaw State University

15235 A Look at the Traits of the Dark Triad and the Sociocultural Profile on Accounting Students.

Márcia Figueredo D'Souza, Bahia State University; Gerlando Augusto Sampaio Franco de Lima, University of Illinois at Urbana-Champaign;
Discussant: Timothy J. Fogarty, Case Western Reserve University

Tuesday August 7, 2018 — 2:00 pm-3:30 pm

5.09 Design Thinking in Accounting Education

Moderator: Marsha M. Huber, Youngstown State University
(NASBA Field of Study: Specialized Knowledge)

Panelists:

Lisa Brown, Indiana Institute of Technology

Cheryl Crespi, Central Connecticut State University

5.10 Bringing Excel Into Your Accounting Curriculum

Moderator: Debby Bloom, Queens University of Charlotte
(NASBA Field of Study: Specialized Knowledge)

5.49 Tax Education

Moderator: Cindy Cuccia, The University of Oklahoma
(NASBA Field of Study: Taxes)

13994What Effect Do Student Learning Preferences (VARK) Have on a Self-Managed Learning Project in an Introductory Income Tax Course?

Judith A. Sage, The University of Texas Rio Grande Valley; Lloyd G. Sage, Sage & Sage;
Discussant: Kaimee Kellis Tankersley, The University of Oklahoma

14517Rethinking the Future of Tax Education.

Marsha M. Huber, Youngstown State University; Gary Robson, Bloomsburg University of Pennsylvania; Ray J. Shaffer, Youngstown State University;

Discussant: Kaimee Kellis Tankersley, The University of Oklahoma

12517Employers' Demand for Key Skills for Tax Accountants: A Content Analysis of Job Advertisements.

Fawzi Laswad, Massey University; Lin Mei Tan, Massey University;

Discussant: Marilyn Colpitts, Embry–Riddle Aeronautical University

Tuesday August 7, 2018 — 4:00 pm-5:30 pm

6.07 Challenges Faced in Online Accounting Courses

Moderator: Arundhati Rao, Towson University
(NASBA Field of Study: Specialized Knowledge)

Panelists:

Eugene Cantor, University of Maryland College Park

Shifei Chung, Rowan University

J. P. Krahel, Loyola University Maryland

Kenneth Smith, Salisbury University

6.44 Managerial Accounting Education and Employability Attributes

Moderator: Linda J. Matuszewski, Northern Illinois University
(NASBA Field of Study: Business Management & Organization)

14297No Pain, No Gain: The Structure and Consequences of Question Difficulty in a Management Accounting Course.

Timothy J. Fogarty, Case Western Reserve University; Paul M. Goldwater, University of Central Florida;

Discussant: Kiran Parthasarathy, University of Houston

14548*The Effectiveness of Cost Accounting Education.*

Edward R. Walker, University of Central Oklahoma; Ying Hong R. Zhang, University of Central Oklahoma; Bambi A. Hora, University of Central Oklahoma;
Discussant: Jennifer Riley, University of Nebraska at Omaha

14252*Employability Attributes in Accounting: The Differing Opinions of Students and Employers.*

D'Arcy Becker, University of Wisconsin–Whitewater; Brian Huels, University of Wisconsin–Whitewater;
Discussant: Judith A. Sage, The University of Texas Rio Grande Valley

Wednesday August 8, 2018 — 10:15 am-11:45 am

7.03 Critical Thinking Skills in Accounting Education: What and How?

Moderator: Judith A. Sage, The University of Texas Rio Grande Valley
(NASBA Field of Study: Specialized Knowledge)

Panelists:

Markus Ahrens, St. Louis Community College, Meramec
Natalie T. Churyk, Northern Illinois University
Susan M. Curtis, University of Illinois at Urbana-Champaign
Nicholas McGuigan, Monash University
D. Scott Showalter, North Carolina State University
Susan K. Wolcott, CPA Canada

7.30 Skills Experiences and Employability

Moderator: Genevieve Scalan, Texas A&M University–Kingsville
(NASBA Field of Study: Specialized Knowledge)

15228*Power-Users and New Hires: Contrarian Insights on Technology Skills for Entry into the Accounting Profession.*

Kimberly Swanson Church, University of Missouri–Kansas City; Pamela J. Schmidt, Washburn University;
Discussant: Lucian M. Zelazny, University of Dayton

14507*Accounting Graduates with Online and Face-to-Face Coursework: Impact on Hiring Decisions.*

Robert L. Braun, Southeastern Louisiana University; Shawn Mauldin, Mississippi State University; Margaret N. Boldt, Southeastern Louisiana University;
Discussant: Donald Larry Crumbley, Louisiana State University

11428*Internship Experience and Accounting Undergraduate Starting Salaries.*

Poh-Sun Seow, Singapore Management University; Gary Pan, Singapore Management University; Clarence Goh, Singapore Management University;
Discussant: Sheldon R. Smith, Utah Valley University

7.31 Innovative Teaching Approaches

Moderator: Anna Vysotskaya, Southern Federal University
(NASBA Field of Study: Specialized Knowledge)

[12159](#)*Do Instructor-Created Videos Improve Student Performance in Introductory Accounting Courses?*

Kiran Parthasarathy, University of Houston; Janet Meade, University of Houston; Lida Liang, University of Houston;
Discussant: Jennifer Riley, University of Nebraska at Omaha

[12574](#)*Creating a Modified Monopoly Game for Promoting Students' Higher-order Thinking Skills and Knowledge Retention.*

Ming Kuang Tan, Maranatha Christian University; Ralph William Adler, University of Otago; Rakesh Pandey, University of Otago;
Discussant: Progyan Basu, University of Maryland College Park

[12161](#)*Using Online Tutorials to Teach the Accounting Cycle.*

Tracey Chunqi Zhang, Singapore Management University; Lay Chin Low, Singapore Management University; Poh Sun Seow, Singapore Management University;
Discussant: Robert Marley, University of Tampa

7.32 Pedagogical Innovation and Student Performance

Moderator: Edward R. Walker, University of Central Oklahoma
(NASBA Field of Study: Specialized Knowledge)

[11951](#)*The Course is Not Over When the Course is Over: A Pedagogical Innovation to Improve Students' Course Content Recall.*

Earl Simendinger, University of Tampa; Robert Marley, University of Tampa;
Discussant: Gerald Weinstein, John Carroll University

[12155](#)*Increasing Student Engagement using Giving Voice to Values and Peer Feedback.*

William Miller, University of Wisconsin–Eau Claire; Tara J. Shawver, King's College;
Discussant: Dennis Blaine, Bryant University

[15307](#)*Factors Affecting Classroom Participation and How Participation Leads to a Better Learning.*

Elena Precourt, Bryant University; Maryella Gainor, Bryant University;
Discussant: Gerald Weinstein, John Carroll University

Wednesday August 8, 2018 — 2:00 pm-3:30 pm

8.29 An International Overview of Accounting Education

Moderator: Edward R. Walker, University of Central Oklahoma

(NASBA Field of Study: Specialized Knowledge)

13412*An Exploration into the Accounting Grading Practices Among Accounting Professors: An International Study of Grade Inflation.*

Bea Chiang, The College of New Jersey; Hossein Nouri, The College of New Jersey; Abdus Shahid, The College of New Jersey;

Discussant: Sabine Maria Graszitz, University of Innsbruck

12686*Professional Accounting Body Affiliation in a Developing Country: The Case of Membership Attraction in Vietnam.*

Frederique Cecile Bouilheres, RMIT University Vietnam; Paul A. Delange, Curtin University; Glenda Scully, Curtin University;

Discussant: Denise Silva Ferreira Juvenal, FIPECAFI and Pref. Cidade do Rio de Janeiro

8.30 Approaches to Learning and Student Performances

Moderator: Jenice Prather-Kinsey, University of Alabama at Birmingham

(NASBA Field of Study: Specialized Knowledge)

11994*Re-Considering 'Presage' in Accounting Education: A Fertile Research Area for Accounting Education.*

Nick C. McGuigan, Monash University;

Discussant: C. Andrew Lafond, La Salle University

15311*Learning by Doing: Is it the Best Way to Learn Accounting.*

Lucian M. Zelazny, University of Dayton; Mary Grilliot, University of Dayton; Joseph F. Castellano, University of Dayton;

Discussant: Matthaeus Tekathen, Concordia University

12356*Does an Accounting Internship Impact CPA Exam Performance?*

Dennis Blin, Bryant University; Xiaochuan Zheng, Bryant University;

Discussant: Noel Addy, Mississippi State University

8.31 Teaching Cases: Ethics Guest Speakers and Data Analytics

Moderator: Shaokun Carol Yu, Northern Illinois University

(NASBA Field of Study: Behavioral Ethics)

14894*Beyond the Guest Speaker: An Interactive Professional Learning Experience.*

Susan Eldridge, University of Nebraska at Omaha; Jennifer Riley, University of Nebraska at Omaha; Roopa Venkatesh, University of Nebraska at Omaha;
Discussant: Aretha Hill, Florida A&M University

12430*How to Create a Data Analytic Case: Applying Design Science with Agile Development.*

A. Faye Borthick, Georgia State University; Gary P. Schneider, California State University, Monterey Bay;
Discussant: Catherine Chiang, Elon University

Wednesday August 8, 2018 — 4:00 pm-5:30 pm

9.29 Education Potporri

Moderator: Robert Larson, University of Cincinnati
(NASBA Field of Study: Specialized Knowledge)

Advancing Accounting Scholarship through American Accounting Association Doctoral Consortia.

Anne L. Christensen, Montana State University; Shelley Rhoades-Catanach, Villanova University;

How to Be a Good Coauthor.

Denton Collins, Texas Tech University; Derek Oler, Texas Tech University; Chris Skousen, Utah State University;

Improving Understanding of Doctoral Accounting Education in Russia.

Anna Vysotskaya, Southern Federal University;

Publishing Accounting Papers in English: A Graduate Brazilian Panorama.

Denize Minatti Ferreira, Federal University of Santa Catarina; Jose Alonso Borba, Federal University of Santa Catarina; Felipe Schappo, Federal University of Santa Catarina; Monique Cristiane de Oliveira, Federal University of Santa Catarina;

Social Media and Accounting Students: An Addition to AIS Courses.

Yun Cheng, University of West Georgia; Xiaohong Fan, Pacific Lutheran University; Linxiao Liu, University of West Georgia

9.30 Teaching Innovation and Student Performances

Moderator: Susan B. Anders, Midwestern State University
(NASBA Field of Study: Specialized Knowledge)

An Alternative Perspective for Engaged Scholarship: Rapprochement Through Research-Led Teaching.

Carla L. Wilkin, Monash University;

Can They Put It Together? A Teambuilding Game for the Audit Course.

Frank A. Badua, Lamar University; Clare Burns, Lamar University;

Expanding Intelligent Tutoring Systems Design in Accounting Education: Investigating the Use of a Constraint-Based Tutor for Capital Investment Decision-Making.

Nick C. McGuigan, Monash University; Antonija Mitrovic, University of Canterbury;

Thomas Kern, The Accountability Institute; Samantha Sin, Macquarie University;

Implications of Two Employers on Self-Employment Taxes: A Teaching Case.

Sheldon R. Smith, Utah Valley University; Kevin R. Smith, Utah Valley University;

Lynn R. Smith, Utah Valley University

9.31 Learning Examination and Evaluation

Moderator: Bambi A. Hora, University of Central Oklahoma

(NASBA Field of Study: Specialized Knowledge)

Internal Control Over Financial Reporting: Lessons Learned from The Wells Fargo Scandal.

Kaimee Kellis Tankersley, The University of Oklahoma; Michael C. Knapp, The University of Oklahoma;

On Study Approaches of Chinese ACCA Students.

Meng Bai, Xi'an Jiaotong University; Nanyan Dong, Xi'an Jiaotong University; He Zhang, Xi'an Jiaotong University; Junrui Zhang, Xi'an Jiaotong University;

Prediction-Based Student Evaluations of Teaching as an Alternative to Traditional Opinion-Based Evaluations.

Tania Tomes, University of Pretoria; Stephen A. Coetzee, University of Pretoria; Astrid Schmulian, University of Pretoria;

Self and Peer Assessments to Improve Students' Judgment Competences.

Marcelo Ferreira da Silva, University of São Paulo; José Dutra Oliveira Neto, University of São Paulo;

The Uniform Accounting Examination: A Case of a Country that Adopted the IFRS.

Juliano Augusto Orsi Araujo, University of São Paulo; Marcus Vinicius Moreira Zittei, Centro Universitário FECAP; Leonardo Fabris Lugoboni, Centro Universitário FECAP

The 2018 TLC Midyear Colloquium

Cathy Scott, Chair, University of North Texas Dallas

Billie Cunningham, University of Missouri

Kimberly Church, University of Missouri Kansas City

Wendy Tietz, Kent State University

Karen Osterheld, Bentley University



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2018 TLC Midyear Colloquium Preliminary Program

Friday, November 9, 2017

8:00 am–9:00 am	Breakfast
9:00 am–10:30 am	Plenary Session <i>Tentative Theme: The Scholarship of Teaching and Learning (SoTL)</i> <i>David Pace</i> , Emeritus Professor, Department of History, <i>Indiana University</i>
10:30 am–10:50 am	Break
10:50 am–12.30 pm	Concurrent Sessions
12.30 pm–1:45 pm	Lunch
1:45 pm–3:25 pm	Concurrent Sessions
3:25 pm–3:45 pm	Break
3:45 pm– 5:00 pm	Concurrent Sessions
5:30 pm–7:00 pm	Reception with the Scholarship and Art of Teaching Forum

Saturday, November 18, 2017

8:00 am–9:00 am	Breakfast
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9:00 am–10:15 am **Concurrent Sessions**

10:15 am–10:35 am **Break**

10:35 am–12:15 pm **Closing Session - [Creating Collaborative Partnerships
Between The Scholarship and Art of Teaching.](#)**
Speakers: Kim Church, Assistant Professor of Accounting
Information Systems, UMKC
Kelvie Crab
Accounting Lecturer and MAcc Program Coordinator
University of Kansas

C

Stacey Lhuillier
Business Instructor
Kansas State University

Nominations Committee Report

2018 Election of TLC Officers & Nominating Committee

Chairman Robert Allen and the 2017-2018 Nomination Committee comprised of Gail Hoover King, Thomas Calderon, Markus Ahrens, Billie Cunningham, and Tracy Manly, report that the following individuals have been **elected** for 2018-2019:

Karen Osterheld – Bentley University – **Vice President – Academic**

Newly elected members of the 2018-2019 Nominations Committee are:

Kimberly Church, University of Missouri – Kansas City
Darla Honn, University of Central Missouri
Dan Jones, Assumption College
Scott Showalter, North Carolina State University

Bylaws Committee Report

Bambi Hora	University of Central Oklahoma
Karen Osterheld	Bentley University

Bylaws - we worked on making the bylaws changes to make the bylaw format more in line with the AAA guidelines. The bylaws including the changes were submitted to a vote of the members and they passed. These new bylaws take effect with the new membership year.

Awards Committee Report

Tracy Manly	University of Tulsa
Markus Ahrens	St. LouisCommunity College - Meramec
Susan Curtis	University of Illinois-Champaign
Mark Holtzblatt	Cleveland State University
Bambi Hora	University of Central Oklahoma
Sara Kern	Gonzaga University
Carol Yacht	McGraw Hill Higher Education

The TLC Awards Committee selected recipients for all TLC awards for 2018. The activities of the committee are summarized below.

1. Solicited nominations for the three TLC awards (Outstanding Research in Accounting Education; Outstanding Instructional Contribution; Hall of Honor). Multiple nominations were received for each award. Nominations closed on April 1, 2018.

2. Nominations were distributed to the committee members along with an evaluation rubric and an online survey. The committee discussed the nominations and made selections during a conference call on April 30, 2018.
3. The following selections were made for the 2018 TLC Awards. Award winners were notified and confirmed attendance for the award presentation. All other nominees were also contacted. The awards will be presented at the TLC Section meeting at the AAA Annual meeting.
 - a. Outstanding Research in Accounting Education - Karen V. Pincus, David E. Stout, James E. Sorensen, Kevin D. Stock, Raef A. Lawson "Forces for Change in Higher Education and Implications for the Accounting Academy,". *Journal of Accounting Education* 40 (2017) 1-18.
 - b. Outstanding Instructional Contribution Award: Poh-Sun Seow and Gary Pan, "Using an Online Tutorial and Teaching REA Data Modeling in AIS Courses." *AIS Educator Journal*, 12.1 (2017): 1-19
 - c. Outstanding Instructional Contribution Honorable mention: Melissa P. Larson, Ty K. Lewis, Brian C. Spilker, "A Case Integrating Financial and Tax Accounting Using the Balance Sheet Approach to Account for Income Taxes." *Issues in Accounting Education* 32.4 (2017): 41-49.
 - d. Hall of Honor Inductee - Tim Fogarty

Membership Committee Report

Co-Chair	Kim Church	University of Missouri Kansas City
Co-Chair	Patricia Johnson	The State University of New York at Fredonia
Member	Abdullah Belhadia	Modern College of Business and Science
Member	Chan Du	University of Massachusetts - Dartmouth
Member	Christine Kuglin	Metropolitan State University - Denver
Member	Jason Matthews	The University of Georgia
Member	Douglas Stein	Colorado Technical University
Member	Barbara Thomas	Triton College
Member	Joe Trainor	St John's University
Member	Jerry Weinstein	John Carroll University

Paid members of the TLC Section by Year

2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
1,053	984	898	846	883	874	820

Webmaster Report

Continued with design and worked on making the webpage more user friendly. Created blogs.

Faculty Development – Teaching

Noel Addy	Mississippi State University
Nicola Beatson	University of Otago
Raymond J Elson	Valdosta State University
Maureen Kelly Flores	Troy University
Joe Krupka	Savannah State University
Mona Stephens	Southern New Hampshire University
Anne Wu	

No report

Faculty Development – Teaching

Marsha Huber	Youngstown State University
Lisa Brown	Indiana Institute of Technology
P. Jeffrey Christakos	Monmouth University
Cheryl S. Crespi	Central CT State University
Doug Letsch	Upper Iowa University
Karl Menk	Duquesne University
Kalpana Pai	Saint Mary's College of California
Barbara Thomas	Triton College

The faculty development committee has continued to work to bring design thinking to accounting education. Last year we did a workshop where we discussed empathy, writing a challenge and using ideation to address it. This year, we are extending that workshop to include examples of how members (Lisa Brown, Cheryl Crespi, and Marsha Huber) have used design thinking at their universities. This year's workshop will continue to teach design thinking techniques with a focus on prototyping and testing an idea and coming up with a novel proposal on dealing with a common student problem.

Faculty Development – Teaching

Patricia Johnson	The State University of New York at Fredonia
Elizabeth Grace Delano	Curry College

Scott Dell	Marian University of Fond du Lac
Vicki Jobst	Benedictine University
Mitchell Franklin	Le Moyne College
Karen Osterheld	Bentley University
Gregory Prescott	University of South Alabama
Jason Stanfield	Ball State University

Our group came up with a number of topics for the committee to consider exploring. Each member was emailed a survey listing the suggestions and asking them to rank the topics in order of interest to present at the AAA annual meeting or CTLA. Based on the responses and volunteers, two members of the committee are participating in a poster session at CTLA on Saturday, August 4th. The topic of the poster is *Managing Intermediate Accounting Students to Ensure Long Term Success*.

Faculty Development – Teaching IFRS

Amy Santos	State College of FL
Mahendra Gujarathi	Bentley University
Jason Stanfield	Ball State University

No report

Faculty Development – Research

Cathleen Burns	University of Colorado
Stephen Coetzee	University of Pretoria
Mary Fischer	University of Texas at Tyler
Claire Kamm Latham	Washington State University Vancouver
Linda Matuszewski	Northern Illinois University
Judith Sage	University of Texas - Rio Grande Valley

Mission

Improve accounting education research for new and existing faculty with resources and other support.

Goals

- *Developing* new research resources
- *Assembling* existing research resources
- *Borrowing* research ideas and resources from other disciplines and professions
- *Distributing* research resources
- *Mentoring* new researchers or research focus of current accounting researchers
- *Creating* research teams across universities and globe to battle isolation
- *Improving* accounting research with better models and application of educational theories

- *Garnering* respect from Deans and Chairs

2017-2018 Activities

- 7 committee calls/meetings – introduced Zoom technology for meetings
- AAA Panel Accepted: *Critical Thinking Skills in Accounting Education: What and How?* – Panel Leader: Dr. Judith Sage, CPA
Presentation Date/Time: Wednesday August 8, 2018 — 10:15 am-11:45 am
Panel Members:
Markus Ahrens, St. Louis Community College
Natalie T Churyk, Northern Illinois University
Susan M Curtis, University of Illinois
Nicholas McGuigan, Monash University
D. Scott Showalter, North Carolina State University
Susan K Wolcott, WolcottLynch Associates
- Using Google docs for panel and manuscript development
Drafting In process group-written manuscript on applying AMEE Guides (medical education) to accounting education. Target journal: *Issues in Accounting Education*

Faculty Development – Research

Susan Curtis	University of Illinois-Champaign
Kim Church	University of Missouri at Kansas City
Gregory Gaynor	University of Baltimore
Mostafa Maksy	Kutztown University of Pennsylvania
Elaine Sanders	University of Texas- San Antonio
Omar Watts	St. John Fisher College

No Report

Faculty Development – Research

Nicholas McGuigan	Monash Business School
Nishat Abbasi	Menlo College
Amelia Annette Baldwin	University of South Alabama
Joe Krupka	Savannah State University
Helen Pruitt	
Srinivasan Ragothaman	The University of South Dakota
Fang Zhao	Merrimack College

No Report

International Outreach

Greg Stoner	University of Glasgow
Norbert Tschakert	Salem State University
Cindy Bolt-Lee	The Citadel
David Bond	UTS Business School
Nicholas McGuigan	Monash Business School
Ilene Leopold Persoff	LIU Post
Anna Vysotskaya	Southern Federal University, Russia

- Joint Chairs and three members attended European Accounting Association Conference in Milan, Italy.

Faculty Development - Multiple Choice Testbank Cheating

Larry Crumbley Louisiana State University

The test bank project has been created with 9 chairpersons for the major areas of accounting. . Some areas have at least 10 writers (but we need at least 20 writers for each of these areas). A number of areas are in need of many more writers (for example, advanced accounting, computers, governmental, and international). Would you be willing to write 20 true/false and 20 multiple choice questions in one or more these areas? If so, email Larry Crumbley at dcrumbl@lsu.edu

The goal is to have a bank of at least 400 MC and 400 TF questions for use by professors to avoid the major problem of students buying the test bank for the textbook used by a professor.

2018 TLC Regional Coordinating Committee Report (Yvette Lazdowski)

As in previous years, we continue to get ample TLC paper submissions in the regions. Please continue your robust submission of papers into the regional and national meetings—also urge your colleagues to submit as well. Let's keep those cases and research papers rolling in!

Our committee assists regional coordinators in their role in assigning paper reviewers and fielding TLC panel proposals. The regional coordinators are instrumental in helping to select the TLC Best Paper in all the regions. Based on the TLC paper reviews at the regional level, each regional coordinator submits their top two or three papers on which all regional coordinators submit their vote through a blind review process. The AAA prepares a check and plaque for each TLC Best Paper regional winner, and that region's coordinator informs their paper chair of the winning paper and author(s). Our TLC Best Paper award is a great way to promote our section and recognize the expertise and talent of our section members.

Consider volunteering your time as a regional coordinator—please let us know if you’re interested in supporting our effort in recognizing top research and teaching cases at the local level. A big thank you to our regional and national paper reviewers, and to the regional coordinators who help select the best TLC papers!

Yvette Lazdowski, DBA, CPA, CFE, CMA, CFM
Chair, TLC Regional Coordinator Committee

2018-2019 Executive Committee

President

Cassy Budd
Brigham Young University

KPMG LLP

Secretary

Claire Kamm Latham
Washington State University- Vancouver

Past President

Natalie T. Churyk
Northern Illinois University

Treasurer

Cindy Bolt Lee
The Citadel

Vice President-Academic

Karen Osterheld
Bentley University

Council Representative

Bambi Hora
University of Central Oklahoma

Vice President-Practice

Bette Kozlowski
National Director, Faculty Relations,

2018-2019 Editor & Webmaster

***The Accounting Educator* (Newsletter) Editor**

Carol Yacht, Author
McGraw-Hill Higher Education

Webmaster

TBD

Thank you

Many Thanks to TLC's 2017-2018 Executive Committee:

Natalie T. Churyk, President
Gail Hoover King, Past President
Cassy Budd, Vice President - Academic
Bette Kozlowski, Vice President - Practice
Cindy Bolt-Lee, Treasurer
Claire Kamm Latham, Secretary
Bambi Hora, Council

Many Thanks to TLC's 2017-2018 Committee Chairs:

Carol Yacht, Newsletter Editor
Bob Allen, Nominations Committee Chair
Bambi Hora and Karen Osterheld, Bylaws Chairs
Bambi Hora and Shaokun Carol Yu, Annual Meeting Program Chairs
Tracy Manly, Awards Chair
Rick Lillie, Webmaster
Kimberly Church and Patricia Johnson, Membership Chair
Yvette Lazdowski, Regional Coordinator Chair
Dan Jones and Melissa Larson, On-line Meetings Co-Chairs
Noel Addy, Marsha Huber, Patricia Johnson, Cathleen Burns, Susan Curtis, Amy Santos, D.
Larry Crumbley, Nicholas McGuigan, Rose Layton Faculty Development Chairs
Greg Stoner and Norbert Tschakert, International Outreach Chairs
Cathy Scott, Midyear Colloquium Chair

Many Thanks to TLC's 2017-2018 Regional Coordinators:

Markus Ahrens & Susan Curtis, Midwest
Melissa Larson and Denise Patterson, Western
Yvette Lazdowski & Patricia Johnson, Northeast
Mark Holtzblatt & Renee Castrigano, Ohio
Regina Brown & Veronda Willis, Southwest
Maureen Flores & Carol Hughes, Southeast
Nina Dorata & Joseph Trainor, Mid-Atlantic

Thank you

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Outstanding Research Award

Deloitte Foundation

Outstanding Instructional Contribution Award

KPMG Foundation

sponsor of the

Hall of Honor Award

KPMG Foundation and KPMG LLP

sponsor of the midyear

TLC Colloquium

Past TLC Chairs/Presidents

Fred Neumann,	1991-92	University of Illinois (Urbana-Champaign)
Jan Williams,	1992-93	University of Tennessee – Knoxville
Jay Smith,	1993-94	Brigham Young University
Richard E. Baker,	1994-95	Northern Illinois University
Kent St. Pierre,	1995-96	University of Delaware
Dave Stout,	1996-97	Villanova University
Billie Cunningham,	1997-98	University of Missouri – Columbia
Kevin Stocks,	1998-99	Brigham Young University
Jim Rebele,	1999-2000	Santa Clara University (visiting)
Donald E. Wygal,	2000-01	Rider University
Bill Schwartz,	2001-02	Indiana University – South Bend
Dasaratha Rama,	2002-03	Florida International University
Frank Buckless,	2003-04	North Carolina State University
Thomas G. Calderon,	2004-05	University of Akron
Timothy Fogarty,	2005-06	Case Western Reserve University
Alan Reinstein,	2006-07	Wayne State University
D. Larry Crumbley,	2007-08	Louisiana State University
Dale L. Flesher,	2008-10	University of Mississippi
Robert D. Allen	2010-12	University of Utah
Susan Crosson,	2012-14	Emory University
Gail Hoover King,	2014-16	Purdue University Northwest
Natalie T. Churyk	2016-18	Northern Illinois University

TLC Hall of Honor Inductees

- 2008 Frederick L. Neumann, University of Illinois
- 2008 Jan R. Williams, University of Tennessee at Knoxville
- 2008 David E. Stout, Youngstown State University
- 2008 Richard E. Baker, Northern Illinois University
- 2008 Donald E. Wygal, Rider University
- 2009 Kevin D. Stocks, Brigham Young University
- 2010 Thomas Calderon, University of Akron
- 2011 Billie Cunningham, University of Missouri-Columbia
- 2012 Dale L. Flesher, University of Mississippi
- 2013 Robert D. Allen, University of Utah
- 2014 Cathleen Burns, University of Colorado
- 2015 Susan Crosson, Emory University
- 2016 Kent St. Pierre, St. Joseph's University
- 2017 Alan Reinstein, Wayne State University
- 2018 Timothy J. Fogarty, Case Western University