



MESSAGE FROM THE PRESIDENT

Dear TLC Section Members

July 2019

The annual meeting in San Francisco, CA is quickly approaching! I hope your summer has been productive and you are excited to attend the annual meeting. I would like to take this opportunity to thank all TLC officers, committee chairs, committee members and sponsors for their hard work and support over this past year. Our Annual Meeting Program Chairs, Wendy Tietz and Shaokun (Carol) Yu have organized a fantastic program with several concurrent sessions over the three-day period. The following link describes the sessions in detail https://www2.aaahq.org/AM/KC_program_PublishBySection.cfm?sectionID=15. TLC sessions are listed on [newsletter pages 4 through 10](#).

The TLC 28th Annual Meeting Booklet will soon appear online, so please check the TLC webpage for access. We will discuss parts of the booklet during the August 12 breakfast and business meeting but please be sure to read last year's minutes before the breakfast so we can approve them at that time. During the breakfast meeting, we will also celebrate the TLC award winners, hear about the upcoming TLC Colloquium, share some best practices with each other and finish the meeting by hearing from this year's Hall of Honor awardee. I hope to see you there!

Cassy Budd, CPA
 Nemrow Excellence in Teaching Professor
 AAA TLC Section President, 2018-2020
 Brigham Young University, School of
 Accountancy
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From the Editor
The Accounting Educator
Short Papers for Next Issue

For publication in *The Accounting Educator*, email short articles, cartoons, letters to the editor, call for papers, announcements, or other items of interest to clatham@wsu.edu.

The Accounting Educator accepts submissions on any issue regarding accounting education or curriculum. Your manuscript should be two to three pages, single spaced. Submit in Word format electronically by October 1, 2019.

Claire Kamm Latham, PhD, CPA, CFE
Washington State University Vancouver
clatham@wsu.edu
360-546-9757

**Teaching, Learning and Curriculum Section Breakfast
at the 2019 Annual Meeting
Monday, August 12, 2019**

Don't forget to purchase a ticket for the **TLC Section Breakfast** when you register for the 2019 Annual Meeting. The breakfast will be held on **Monday, August 12, 2019**. At the breakfast and business meeting, we recognize the outgoing officers, the incoming officers, and the 2018 award winners/inductees.



If you have **already registered** for the Annual Meeting and would like to **add** a TLC Section breakfast ticket:

1. Complete a Change/Add-On Form. To access the **Change/Add-On Form**, [CLICK HERE](#)
2. Scan and attach to an email to info@aaahq.org or fax to 941-923-4093 prior to the

Thank you, award sponsors!



[AAA Annual Meeting, August 10-14, 2019, San Francisco, CA](#)



SAN FRANCISCO 2019

BOLD TRANSFORMATIONS TOWARD A PROSPEROUS SOCIETY

American Accounting Association Annual Meeting
and Conference on Teaching and Learning in Accounting

August
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2019 American Accounting Association Annual Meeting
August 10-14, San Francisco, CA

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American Accounting Association Annual Meeting
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2019 Annual Meeting Sessions
Teaching, Learning and Curriculum Section

Monday August 12, 2019 – 6:45 am – 8:15 am: TLC Section Breakfast and Business Meeting (ticket required for breakfast)

Speaker: Gail Hoover King, Washburn University
Hilton Union Square

Monday August 12, 2019 — 10:15 am-11:45 am

41 - 1.05 Adapting to a Rapidly Changing Profession

Moderator: A. J. Kreimer, Temple University
(NASBA Field of Study: Specialized Knowledge)

Panelists:

Warner Johnston, ACCA USA

Raef A. Lawson, Institute of Management Accountants

102 - 1.34 Ethics Education

Moderator: Gerald P. Weinstein, John Carroll University
(NASBA Field of Study: Behavioral Ethics)

[*An Interdisciplinary Mashup: Fusing the Accounting Conceptual Framework with Ethics*](#)

Nathan Colaner, Seattle University; Gabriel Dean Saucedo, Seattle University;

Discussant: Sheldon R Smith, Utah Valley University

[*Do United States Accounting Students Possess the Values Needed to Practice Accounting?*](#)

Donald Lamar Ariail, Kennesaw State University; Katherine Taken Smith, Texas A&M University–Corpus Christi; Murphy Smith, Texas A&M University–Corpus Christi;

Discussant: Sheldon R Smith, Utah Valley University

[*The Role of Practical Wisdom in Accounting Ethics Education*](#)

Steven Mintz, California Polytechnic State University, San Luis Obispo; William Miller, University of Wisconsin–Eau Claire;

Discussant: Nicola J. Beatson, University of Otago

Monday August 12, 2019 — 2:00 pm-3:30 pm

108 - 2.35 Emerging Technologies

Moderator: Diane Bingaman, St. Martin's University
(NASBA Field of Study: Specialized Knowledge)

[*A Blockchain Course for Accounting and Other Business Students*](#)

Myles Stern, Wayne State University; Alan Reinstein, Wayne State University;

Discussant: Genevieve Scalan, Texas A&M University–Kingsville

[*Integrating Cryptocurrency Case Into Intermediate Financial Accounting Course.*](#)

Tatyana S. Ryabova, California State University, Fresno;

Discussant: Kathryn Simms, Virginia Military Institute

[*Data Analytics Through a Game: Introducing Students To ERP and Interpreting Data Analytics*](#)

Sumantra Sarkar, Binghamton University, SUNY; Alfred A. Yebba, Binghamton University, SUNY;

Discussant: R. Drew Sellers, Kent State University

109 - 2.36 Cases for Upper Level Accounting

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

[*Factors Associated with Student Performance in Cost Accounting II: An Empirical Study at a U.S. Commuter Public University*](#)

Mostafa M. Maksy, Kutztown University of Pennsylvania; Myung-Ho Yoon, Northeastern Illinois University;

Discussant: Anna Vysotskaya, Southern Federal University

[*Tales of a Modern-Day Pirate: The Journey that Never Left Land*](#)

Oscar J Harvin, Sam Houston State University; Jeffrey E. Michelman, University of North Florida; Alisha Scussel, Baker Distributing;

Discussant: Anna Vysotskaya, Southern Federal University

[*Pension Funding in the State of Illinois*](#)

PUday Chandra, University at Albany, SUNY; Zhu Alfred Liu, University at Albany, SUNY;

Discussant: Angel Chatterton, University of Illinois

Monday August 12, 2019 — 4:00 pm-5:30 pm

42 - 3.07 Engagement Triggers

Moderator: Donald Larry Crumbley, Louisiana State University
(NASBA Field of Study: Specialized Knowledge)

Panelists:

Donald Lamar Ariail, Kennesaw State University

William H. Black, University of North Georgia

Kiren D. Zucker, California State University, Northridge

110 - 3.35 Cases and Experts in the Classroom

Moderator: Amber D. Sheeler, North Carolina Wesleyan College/Gardner Webb University

(NASBA Field of Study: Specialized Knowledge)

[*Doxa, Habitus, and Accounting Education: The Case of Lebanon*](#)

Sami Sadaka, Lebanese American University; Greg Stoner, University of Glasgow;

Discussant: Paul De Lange, University of Tasmania

[*Managing Reported Expenses and Accruals using Carryovers: Accounting Practices in Toshiba's Visual Products Business*](#)

Mahendra Gujarathi, Bentley University; Amitabh Dugar, Bridgeway Capital Management;

Discussant: Judith A. Sage, Sage & Sage

1947 Engaging the Experts to Embrace the Future: An Interactive Professional Learning Experience

Jennifer Riley, University of Nebraska at Omaha; Susan Eldridge, University of Nebraska at Omaha; Roopa Venkatesh, University of Nebraska at Omaha;

Discussant: Linda Matuszewski, Northern Illinois University

Tuesday August 13, 2019 — 10:15 am-11:45 am

44 - 4.10 CPA Resolution for its Evolution

Moderator: Yvonne Hinson, Association of International Certified Professional Accountants

(NASBA Field of Study: Specialized Knowledge)

Panelists:

Colleen K. Conrad, NASBA

Lindsay Patterson, Association of International Certified Professional Accountants

112 - 4.42 Faculty Characteristics

Moderator: Robyn Dawn Jarnagin, University of Arkansas

(NASBA Field of Study: Specialized Knowledge)

[Business Student Perceptions of Faculty Attributes: An International Comparison.](#)

Donald Lamar Ariail, Kennesaw State University; Amine Lamar Khayati, Kennesaw State University;

Discussant: Steven Mintz, California Polytechnic State University, San Luis Obispo

[The Role of Resilience in the Dynamic between Academic Role Stressors, Psychological Health, Academic Burnout, and Departure Intentions of Accounting Students.](#)

Kenneth J. Smith, Salisbury University; David J. Emerson, Salisbury University; G. Timothy Haight, Loyola Marymount University; Shawn Mauldin, Mississippi State University; Bob G. Wood, University of South Alabama;

Discussant: Yong Gyo Lee, University of Houston–Victoria

[Improving Understanding of Doctoral Accounting Education in Russia: A Pilot Study.](#)

Alan Sangster, University of Aberdeen; Anna Vysotskaya, Southern Federal University;

Discussant: Steven Mintz, California Polytechnic State University, San Luis Obispo

113 - 4.43 Student Learning and Behavior

Moderator: Kathryn Simms, Virginia Military Institute

(NASBA Field of Study: Specialized Knowledge)

[Academic Dishonesty and Online Exams](#)

Ayalew Lulseged, The University of North Carolina at Greensboro; David R. Upton, The University of North Carolina at Greensboro;

Discussant: Timothy J. Fogarty, Case Western Reserve University

[Factors Affecting the Likelihood of Selecting Online over F2F Classes: New Evidence from Hierarchical Linear Regression Analysis](#)

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

Discussant: Alice Katherine Shepherd, University of Leeds

[The Sheldon Effect: Fixed Mindset Does Not Always Mean Fragile Confidence](#)

Nicola J. Beatson, University of Otago; David Berg, University of Otago; Paul De Lange, University of Tasmania; Jeffrey K. Smith, University of Otago;

Discussant: Christine Denison, Iowa State University

Tuesday August 13, 2019 — 2:00 pm-3:30 pm

45 - 5.10 Critical Thinking

Moderator: Judith A. Sage, Sage & Sage
(NASBA Field of Study: Specialized Knowledge)

Panelists:

Jennifer Ellis , Northern Illinois University
Lori Hatchell, Aims Community College
Nicholas McGuigan, Monash University
D. Scott Showalter , North Carolina State University
Susan Wolcott , CPA Canada

114 - 5.42 Engagement in the Classroom

Moderator: Ellen Bartley, Farmingdale State College, SUNY
(NASBA Field of Study: Specialized Knowledge)

[Professional Engagement in Undergraduate Accounting: The Ethical Interview](#)

Larita Killian, Indiana University–Purdue University Columbus; Fabiola Monje-Cueto, Universidad Privada Boliviana; Christopher Brandon, Indiana University–Purdue University Columbus; Marsha M. Huber, Youngstown State University;

Discussant: Rebekah A. Heath, Kansas State University

[Bridging the Skills Expectation Gap: Going Beyond Classroom Walls.](#)

Fawzi Laswad, Massey University; Lin Mei Tan, Massey University;
Discussant: Larita Killian, Indiana University–Purdue University Columbus

[Improving Spreadsheet Proficiency with Guided Modeling Experience.](#)

A. Faye Borthick, Georgia State University; Gary P. Schneider, California State University, Monterey Bay;

Discussant: Danny Lanier, Jr., Elon University

115 - 5.43 Improving Course Outcomes

Moderator: Jennifer Johnson, University of Illinois at Urbana-Champaign
(NASBA Field of Study: Specialized Knowledge)

[DWF in Gateway Courses Not Always A Graduation Problem: A Case Study in Intermediate Accounting from 2007–2018.](#)

Carol Springer Sargent, Middle Georgia State University; Troy Sullivan, Middle Georgia State University; Harry McAlum, Middle Georgia State University; Frank Ryerson, Middle Georgia State University;

Discussant: Michae Ozlanski, Susquehanna University

[Toward Data-Driven Instruction in the First Course in Accounting: Putting Academic Background, Grit, Attendance, and Study Habits, Skills, and Attitudes \(SHSA\) in Context](#)

Kathryn Simms, Virginia Military Institute;

Discussant: Gia M. Chevis, Baylor University

[Designing Accounting Futures: Utilizing Design Futuring to Explore Ambiguity in Accounting Classrooms](#)

Nick C. McGuigan, Monash University; Thomas Kern, The Accountability Institute; Alessandro Ghio, Monash University;

Discussant: Michae Ozlanski, Susquehanna University

Tuesday August 13, 2019 — 4:00 pm-5:30 pm

43 - 6.09 Undergraduate Accounting Education: Past Cook Prize Winners

Moderator: Joe Ben Hoyle, University of Richmond

(NASBA Field of Study: Specialized Knowledge)

Panelists:

Billie Cunningham, University of Missouri

Susan M. Curtis, University of Illinois

Marsha M. Huber, Youngstown State

48 - 6.10 CPAs for a World of AI

Moderator: Martin Martinoff, The Institute of Chartered Accountants in England and Wales (ICAEW)

(NASBA Field of Study: Specialized Knowledge)

Panelists:

Bill Armstrong, Moss Adams

James Moffatt, Mindbridge AI

Amy Pawlicki, AICPA

Sonoo Thadaney, Stanford University

116 - 6.38 Graduate Accounting Education

Moderator: Neel Kamal Purohit, S. S. Jain Subodh P. G. College

(NASBA Field of Study: Specialized Knowledge)

[MBA, MSA, and MST: Do They Make a Difference on CPA Exam Performance?](#)

Dennis Bline, Bryant University; Xiaochuan Zheng, Bryant University;

Discussant: Brigitte W. Muehlmann, Babson College

[Students' Perceptions of Increasing the International Component of Accounting Education.](#)

Abbie Daly, University of Wisconsin–Whitewater;

Discussant: Bryan J. Bessner, George Brown College

[Ph.D. Thesis: Protocol or Publication?](#)

Alefi dos Santos Pereira, Federal University of Mato Grosso do Sul; Emanuel Marcos

Lima, Federal University of Mato Grosso do Sul; Laisa Aparecida Pereira de Souza,

Federal University of Mato Grosso do Sul; Jessica de Moraes Lima, University of São

Paulo;

Discussant: Paul De Lange, University of Tasmania

Wednesday August 14, 2019 — 10:15 am-11:45 am

46 - 7.07 Data Analytics in Introductory Accounting

Moderator: Juliana Kralik, University of South Florida

(NASBA Field of Study: Specialized Knowledge)

Panelists:

Jennifer M. Cainas, University of South Florida

Tracie Miller-Nobles, Austin Community College

Wendy Tietz, Kent State University

47 - 7.08 Beyond the War Story: Forensic Accounting

Moderator: Lynda H. Schwartz, Upland Advisory LLC, University of Massachusetts Amherst

(NASBA Field of Study: Specialized Knowledge)

Panelists:

Kelly Richmond Pope, DePaul University

Lynda Schwartz, University of Massachusetts Amherst

R. Davis Taylor, PCAOB, American University

Michael G. Ueltzen, Ueltzen Consulting/University of California, Davis

117 - 7.40 Accounting Education Potpourri

Moderator: Dennis Bline, Bryant University

(NASBA Field of Study: Specialized Knowledge)

[*Factors Associated with Student Performance in Advanced Accounting: An Empirical Study at a Residential University.*](#)

Qian Hao, Kutztown University ; Mostafa M. Maksy, Kutztown University of Pennsylvania;

[*Incorporating Students' Collaborative Research into the Advanced Accounting Classroom.*](#)

Yoel Beniluz, William Paterson University;

[*Self-and Peer-Assessment to Promote the Development of Professional Competences in Accounting.*](#)

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

[*The Impact of Student Learning Preferences \(VARK\) on a Self-Managed Learning Project in an Intermediate Accounting II Course.*](#)

Judith A. Sage, Sage & Sage; Lloyd G. Sage, Sage & Sage;

[*The Making of Tax Professionals in a Digital World: A Situated Learning, Grounded Theory Inquiry.*](#)

Timothy J. Fogarty, Case Western Reserve University; R. Drew Sellers, Kent State University; David E. Jones, Temple University;

Wednesday August 14, 2019 — 2:00 pm-3:30 pm

103 - 8.32 Technology and Values

Moderator: Jennifer M. Cainas, University of South Florida
(NASBA Field of Study: Specialized Knowledge)

[Accounting for Values: A CFO's Dilemma.](#)

William F. Miller, University of Wisconsin–Eau Claire; Tara J. Shawver, King's College;
Discussant: Stephanie Dehning Grimm, University of St. Thomas

[Bringing Emerging Technology Research in Accounting Classrooms—A Bibliometric Approach Applying AACSB's New Accounting Standard A5.](#)

Qi Liu, University of Rhode Island; Victoria Chiu, SUNY at Oswego; Brigitte Muehlmann, Babson College; Amelia Annette Baldwin, University of South Alabama;
Discussant: Stephanie Dehning Grimm, University of St. Thomas

2019 Annual Meeting Sessions
Two-Year College Section

Monday August 12, 2019 — 10:15 am-11:45 am

49 - 1.06 What Was: Accounting in Black and White; What is: Accounting That's Grey

Moderator: Susan Wolcott, Wolcott Lynch Consulting

Panelists:

Kimberly Swanson Church, University of Missouri–Kansas City

Michael Grant, Association of International Certified Professional Accountants

John Lacey, California State University, Long Beach

Description: Students should learn to recognize uncertainties/ambiguities/risks/opportunities in decision making that do not always provide an absolute or the one “correct” business/accounting solution. This session focuses on the introductory courses that would not only lay the foundation for further skill development in later courses but would also help to alter student expectations about accounting as a major. This session will present methods for teaching critical thinking skills to help students gain comfort in the ambiguous world of accounting.

Monday August 12, 2019 – 12:00 pm – 1:45 pm, Two-Year College Section Luncheon (ticket required for lunch)

Speaker: Susan Crosson, American Accounting Association

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Sponsored by TeachingAndLearningToolbox.Com

Monday August 12, 2019 — 2:00 pm-3:30 pm

50 - 2.06 Let's Go Back to the 80's

Moderator: Connie M. Belden, Butler Community College

Panelists:

Lori Hatchell, Aims Community College

Carol Hughes, Asheville–Buncombe Technical Community College

Tracie Miller-Nobles, Austin Community College

Larry Stephens, Austin Community College

Description: Technology is important aspect of the classroom and can increase student engagement and learning, but can students learn without it? There are many effective techniques that can be done to increase student learning with only what we had in the 80's. - simplicity and no technology. Attendees will have the opportunity to sample and participate in many of these non-technology techniques. We will also talk about how these can be

varied to use when teaching different areas of accounting. Come and join the fun and relive the 80's!

Tuesday August 13, 2019 — 10:15 am-11:45 am

52 - 4.11 Developing and Delivering Quality Online and Hybrid Courses

Moderator: Robyn C. Barrett, St. Louis Community College

Panelists:

Cindy E. Bolt-Lee, The Citadel

Tracie Miller Nobles, Austin Community College

Amy Monson, St. Louis Community College

Description: The session will provide the opportunity for the presenters to share their successful techniques in creating and delivering online and hybrid accounting courses. The application of Bloom's taxonomy and faculty certification programs to teach online will be discussed during this session. In addition, participants will be provided specific techniques and practices that can be taken back to their own classes.

Tuesday August 13, 2019 — 2:00 pm-3:30 pm

53 - 5.11 Teaching Financial Literacy in Introduction of Accounting Courses

Moderator: Tracie Miller-Nobles, Austin Community College

Panelists:

Robyn C. Barrett, St. Louis Community College

Karen Braun, Case Western Reserve University

Melissa Larson, Brigham Young University

Tracie Miller-Nobles, Austin Community College

Amy Monson, St. Louis Community College

Description: In this session, learn how panelist are incorporating short financial literacy lessons into both financial and managerial accounting. Panelist will share the importance of discussing financial literacy in accounting courses and ideas on how financial literacy can easily be incorporated into multiple chapters in financial and managerial accounting.

Tuesday August 13, 2019 — 4:00 pm-5:30 pm

51 - 6.11 The Future of Technology and Accounting Education: Developing Creative, Critical Thinkers

Moderator: Markus Ahrens, St. Louis Community College, Meramec

Panelists:

Cathy Scott, University of North Texas–Dallas

Description: Are you having difficulty keeping up with the how quickly technology is changing? Do you feel that you already have too many topics to cover in your accounting course? This interactive session will discuss disruptive technologies and how quickly they're changing the accounting profession and the accounting classroom. Disruptive technologies discussed in the session will include Blockchain, AI, Advanced Robotics, 3-D Printing and Big Data. Resources will be introduced which can help to successfully integrate technology into your classroom environment. Participants will be provided the opportunity to determine which technology resources can best facilitate critical thinking within their courses, as well as fit with their teaching style.

Wednesday August 14, 2019 — 10:15 am-11:45 am

54 - 7.09 QuickBooks Now: Bring Your Own Laptop (Optional)

Moderator: Carol Yacht, McGraw-Hill Education]

Panelists:

Matt Lowenkron, Glendale Community College

Emily Watkins-Daigle, Intuit Education

Carol Yacht, McGraw-Hill Education

Description: What's the latest about QuickBooks? During this presentation, see how QuickBooks Online tracks income, expenses, creates reports, and accesses data online from anywhere with a PC, Mac, or Tablet. If you bring your own laptop, use QuickBooks Online's test-drive for practice and discussion. Included in our demonstration are Intuit's resources for educators: registration for complimentary software, technical support, and certification.

Whether QuickBooks is used as a supplement within an Accounting course, or the main focus of Computerized Accounting or Accounting Information Systems, including QuickBooks Online enables students to develop the skills they need for today's workforce.

2019 TLC Midyear Colloquium
November 8-19, 2019
Tampa, FL



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Teaching, Learning
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**Embrace the Future of
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November 8-9, 2019
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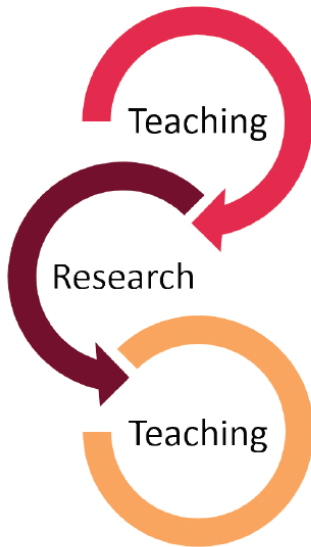
*Grow your teaching and research while
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passionate about Accounting Education!*

Register online at [http://aaahq.org/Meetings/2019/
Teaching-Learning-and-Curriculum](http://aaahq.org/Meetings/2019/Teaching-Learning-and-Curriculum)

Continued on the next page

**Research Track Paper
Submissions Deadline
June 27, 2019**

**Best Teaching Practices
Submissions and
Research Track Poster
Submissions Deadline
September 19, 2019**



Highlights:

- Plenary Session: Industry Panel To Inform Accounting Curriculum for the Next Decade"
- Joint Closing Session: "The GEN Z Worldview"
- Networking Lunch on Saturday
- Friday Evening Reception with Teaching and Research Posters

Research Sessions:

- "The How-to-List: Types of Education Research by Award Winning Authors
- A Review Exercise to Inform Your Own Manuscript Development: A Hands-On Activity
- Tackling Reviewer Comments: How to Manage The Revise and Resubmit Process
- Editor Roundtables

Teaching Sessions:

- Blockchain for the Accounting Classroom
- The Changing Landscape of Accounting Education: Level Up Your Teaching Effectiveness with Technology.
- Fast-paced "ED Talks" on Classroom Techniques to Prepare Students for the Workplace
- Peer-Reviewed Teaching Roundtables

Questions? Contact Stephanie Glaser (stephanie@aaahq.org)

Brought to you by the TLC Colloquium Steering Committee:
Cathy Scott, Kim Church, Gail Hoover-King, Karen Osterheld, and Markus Arhens

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Whose work is inspiring you?

TLC Awards Committee Solicits Nominations

A highlight of the TLC breakfast each year at the AAA annual meeting is seeing our colleagues recognized for their outstanding work in the prior year. Start searching now for nominations for the following awards at the 2020 AAA Annual Meeting.

- ***Outstanding Research in Accounting Education*** to recognize excellence in accounting education research (published in 2019).
- ***Outstanding Instructional Contribution*** to recognize excellence in the development of original instructional materials (published in 2019).
- ***Hall of Honor Inductee*** to recognize a TLC member who has provided outstanding service to the section for an extended period of time.

The nomination for the two publication awards should include the full bibliographic citation and a brief note to indicate the reason for nomination. Nominations may be made by both TLC members and non-members. However, at least one of the nominated authors must be a TLC member. Self-nominations are accepted and encouraged.

Nominations for the Hall of Honor should be made by TLC members. Nominees should have been a member of the TLC section for at least eight years, served as chair of one TLC committee, and served as an officer or director.

Nominations will be accepted through April 1, 2020.

Send your nominations or questions to Sara Kern Chair, TLC Awards Committee at kern@gonzaga.edu

The 2019 American Accounting Association/J. Michael and Mary Anne Cook/Deloitte Foundation Prize

The **American Accounting Association/J. Michael and Mary Anne Cook/Deloitte Foundation Prize** is the foremost recognition of an individual who consistently demonstrates the attributes of a superior teacher in the discipline of accounting.

The Cook Prize serves to recognize, inspire, and motivate members to achieve the status of a superior teacher. Each year, up to three awards of \$25,000 each can be made in the categories of graduate, undergraduate, and two-year accounting degree program.



The American Accounting Association is proud to announce the following winners of the 2019 AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize that will be presented at the opening plenary on Monday, August 12, 2019 at the Annual Meeting in San Francisco, CA.

- **William E. McCarthy**, Michigan State University - Graduate Prize
- **Margarita Maria Lenk**, Colorado State University - Undergraduate Prize
- **Jill Mitchell**, Northern Virginia Community College - Two-Year College Prize

Congratulations to Bill, Margarita, and Jill and look forward to the Cook Prize award celebration in August.

Public Interest Best Paper Award 2019 Southeast Region Meeting Savannah, GA

TLC Section Member Dr. L. Murphy Smith, Professor of Accounting, Texas A&M University-Corpus Christi, with coauthors Dr. Katherine Taken Smith of Texas A&M University-Corpus Christi and Dr. Don Ariail of Kennesaw State won the Research Award for the Best Public Interest Paper. Their paper, “Do United States Accountants’ Personal Values Match the Profession’s Values,” received the award at the Southeast Region’s annual meeting held in Savannah, Georgia, April 2019.

Murphy states, “Our study examines the person-organization fit of accounting leaders and the congruence of their personal values to the organizational values of the accounting profession. Research shows that P-O fit contributes to job performance, job satisfaction, and ethical behavior.”

Katherine notes, “Our findings indicate that the highest ranked personal values are honesty, responsibility, courage, love, and independence. For each personal value, we found that there are parallels with professional values which are also stated in the American Institute of CPAs ethics code.”

In their paper, the authors conclude “The accounting profession has a lengthy history of contributing to the effectiveness of business activities, the financial markets, and to the economy overall. In those critical roles, high ethical values are of paramount importance.”



Shown in the picture at the Schwartz Building on the RELLIS Campus are Dr. L. Murphy Smith, and Dr. Katherine Taken Smith being congratulated by Dr. James K. Nelson, A&M Assistant Vice Chancellor and Director of Special Academic Initiatives.

Call for Papers

Advances in Accounting Education: Teaching and Curriculum Innovations

Submissions are invited for forthcoming volumes of *Advances in Accounting Education* (AIAE). 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, accounting systems, etc. Articles from outside the U.S. are encouraged. Papers can focus on:

- Implications of disruptive innovation for teaching, learning and the accounting curriculum
- Critical reviews of the domain of accounting with implications for curriculum innovation.
- Innovation in teaching and learning, with evidence to demonstrate effectiveness.
- Research studies with implications for improving accounting education.
- Assessment of learning and continuous improvement.
- Pedagogical implications of regulation.
- Administrative and leadership issues related to innovation and effective teaching and learning.
- Global challenges, constraints and opportunities for accounting education.
- Conceptual models, methodology discussions, and position papers on particular issues.
- Historical discussions and literature reviews with implications for pedagogical efforts.

AIAE provides a forum for sharing ideas and innovations in teaching and learning ranging from curricula development to content delivery techniques. Pedagogical research that contributes to more effective teaching and learning in colleges and universities is highlighted. All articles must include a discussion of implications for teaching, learning and curriculum improvements. 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.

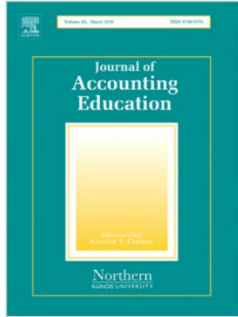
SUBMISSION PROCESS

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 Thomas Calderon, editor, aiae@uakron.edu

WRITING GUIDELINES

1. Write your manuscript using active voice. Therefore, you can use the pronouns "we" and "I". Also, please avoid using a series of prepositional phrases. We strongly encourage you to use a grammar and spell checker on manuscripts before you submit to AIAE. Parsimony is a highly desirable trait for manuscripts we publish. Be concise in making your points and arguments.
2. Each paper should include a cover sheet with the names, addresses, telephone number, and email address for all authors. The title page also should include an abbreviated title that you should use as a running head (see item 7 below). The running head should be no more than 70 characters, which include all letters, numbers, punctuation and spaces between words.
3. The second page should consist of an abstract of approximately 150 - 200 words.
4. You should begin the first page of the manuscript with the manuscript's title. DO NOT use the term "Introduction" or any other term at the beginning of the manuscript. Simply begin your discussion.
5. Use uniform margins of 1.5 inches at the top, bottom, right and left of every page. Do not justify lines; leave the right margins uneven. Do not hyphenate words at the end of a line; let a line run short or long rather than break a word. Type no more than 25 lines of text per page.
6. Double-space all lines of text, including titles, headings and quotations.
7. Place each figure, table and chart on a separate page at the end of the manuscript. Include a marker in the body of the paper to show approximately, where in the final manuscript each figure, table or chart will appear.
8. After you have arranged the manuscript pages in correct order, number them consecutively, beginning with the title page. Number all pages. Place the number in the upper right-hand corner using Arabic numerals. Identify each manuscript page by typing an abbreviated title (header) above the page number.
9. Format all citations within your text with the author(s) name and the year of publication. An appropriate citation is Catanach (2004) or Catanach and Feldmann (2005), or Catanach et al. (2006) when there are three or more authors. You do not need to cite six or seven references at once, particularly when most recent references cite earlier works. Please try to limit yourself to two or three citations at a time, preferably the most recent ones.
10. You should place page numbers for quotations along with the date of the material being cited. For example: According to Beaver (1987, 4), "Our knowledge of education research ...and its potential limitations for accounting"
11. List at the end of the paper the full bibliographic information (e.g., author, year, title, journal, volume, issue and page numbers) for all references cited in the body of the paper. List references in alphabetical order by the first author's last name.



Journal of Accounting Education
**Call for Papers on Developing Accounting Students’
Soft Skills versus Technical Competency
(Special Issue)**

Position statements on accounting education have generally called for an increased emphasis on developing students’ so-called soft skills with the expectation that accounting graduates will be more well-rounded and productive professionals. Many accounting educators have responded to these position statements with efforts to develop, for example, students’ communication skills, ability to think critically, and ethical awareness. Largely missing from the accounting education literature has been a discussion of whether **undergraduate** accounting student’ soft skills can effectively be developed and whether accounting faculty members are trained or equipped to assume this responsibility. Given the constrained number of accounting credit and contact hours in accounting education programs, efforts to develop soft skills have often been made at the expense of covering important technical material that continues to increase in amount and complexity.

The *Journal of Accounting Education* (JAED) invites papers on any aspect of the soft skill/technical knowledge discussion for a special issue. In addition to the call, the guest editors will be inviting some authors to submit manuscripts. Submissions should be made electronically through <http://ees.elsevier.com/accedu/default.asp> starting **1 May 2019**. When submitting, select the issue type as **VI: Soft Skills** in the drop-down menu. The deadline for submissions is **30 April 2020**. Acceptances will be on a rolling basis with an anticipated final special virtual issue final publication in early 2021.

Possible topics include whether soft skills identified by accounting position statements can be developed at the undergraduate level, if accounting faculty are qualified to help students develop soft skills and where faculty acquired this capability, and whether the increasing use of adjuncts and part time faculty complicates developing accounting students’ soft skills. Papers can also address the question of what should be the primary learning objectives of accounting education programs and the relative importance of soft skills versus technical subjects given expected career paths for program graduates. This list of possible topics is not exhaustive, and papers relevant to the soft skills versus technical competency debate will be considered.

Submitted papers **must be supported by relevant literature** and not be opinion based without support for the author’s arguments. The same requirements for publication in the JAED main section will apply to the papers submitted for this special issue.

Early submissions are welcome, and potential contributors are encouraged to contact the guest editors to discuss ideas and topics. Authors should submit the following items within the EVISE system: (1) statement that the submitted work is original, that it has not been published elsewhere, and that the paper is not currently under review by any other journal; (2) cover page,

containing title of the manuscript and complete contact information for each author; and (3) manuscript copy itself, without any author identification. For further information, please contact either of the following guest editors:

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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, 9009 Town Center Parkway, Lakewood Ranch, FL 34202.

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