



## MESSAGE FROM THE PRESIDENT

Dear TLC Section Members

February 2020



I hope that 2020 has been kind to you thus far and that you have all enjoyed connecting with great students as we open a new decade together.

The fourth Teaching Learning and Curriculum Midyear Colloquium sponsored by KPMG took place on November 8 and 9, 2019 in Tampa, Florida. We opened the meeting with an industry panel aimed at helping attendees envision curriculum needs into the next decade and closed the meeting with a deeper look at the Gen Z worldview. Remaining sessions focused on moving research from early stages to working through editor comments, ED Talks on improving the classroom experience, the scholarship of teaching, and embracing disruptive technology. The conference was a huge success thanks to organizers, presenters, attendees, KPMG, and AAA staff. Thank you for making this conference a fantastic teaching and research learning experience. Plan to join us in the fall for the fifth annual TLC Midyear Colloquium tentatively planned for November 6-7, 2020.

Thank you to Sara Kern who has stepped up this year as our new chair for the TLC Awards Committee. The committee is accepting nominations for Outstanding Research in Accounting Education, Outstanding Instructional Contribution and Hall of Honor Inductee through April 1, 2020. Please take a moment to think about whose work inspires you and nominate them today. More information about those nominations is included in this newsletter.

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Our next [AAA Annual meeting](#) is in Atlanta, GA, August 7-12, 2020. The Effective Learning Strategies (ELS) and Emerging and Innovative Research submission deadlines are April 2, 2020.

You can request that your ELS submissions be considered for one of three AICPA awards. To find out more about the awards visit [AICPA's Educator Awards](#).

I look forward to connecting with you in Atlanta!

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***The Accounting Educator***  
**Call for 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](mailto: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 May 1, 2020.

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[AAA Annual Meeting and Conference on Teaching and Learning \(CTLA\)](#)  
[August 7-12, 2020, Atlanta, GA](#)

**August 7 Fri**

**2020 American Accounting Association Annual Meeting**  
August 7-12, Atlanta, GA

#AAA2020ATL

**ATLANTA 2020 STRONGER TOGETHER**  
American Accounting Association Annual Meeting  
and Conference on Teaching and Learning in Accounting

**Atlanta Marriott Marquis and the Hilton Atlanta: Atlanta, GA**

**Atlanta Marriott Marquis**

Enjoy the best of downtown Atlanta, Georgia, at Atlanta Marriott Marquis. Step into the stunning, famous atrium and know that you've arrived at the iconic 52-story hotel in Atlanta, just minutes from Atlanta Airport (ATL).

**Hilton Atlanta**

Located in the heart of Downtown Atlanta, Hilton Atlanta is within one mile of renowned attractions and premier venues.

[LEARN MORE](#)

**CTLA: Thirteenth Annual AAA Conference on Teaching and Learning in Accounting**

The CTLA is designed for experienced faculty, new faculty, and PhD students looking for opportunities to refine their teaching talents and perfect their craft in teaching accounting. The conference precedes the AAA Annual Meeting and offers teaching-oriented CPE. While submissions are welcome in all teaching and learning related areas, submissions are particularly encouraged for:

- Integration of cutting-edge technology practices into existing accounting courses
- Tips and techniques for online teaching
- Ethics in the classroom and profession
- Incorporating big data and data analytics in accounting courses
- Strategies to increase student retention
- Assessment/student learning outcomes
- Team-based learning
- Improving critical thinking skills
- Course design
- How to prevent academic dishonesty and promote academic integrity
- Resources and teaching strategies for new faculty
- Experiential learning
- Emerging topics in accounting
- Teaching and learning strategies based on academic research
- Excel-based learning activities
- Course-specific approaches (e.g., introductory classes; graduate-level classes)

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[CTLA](#)

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## ***Council Minutes*** ***November 2019***

Please also note that meeting agendas and minutes from Board and Council Meetings are posted online and can be found at <http://aaahq.org/About/Governance/Board-Council-Activities>. Minutes are posted after being approved at the following in-person meeting: i.e. March and April Council minutes are approved at the August Council Meeting, November meeting minutes are approved in March.

### **Notes from the November 2019 Council Meeting**

- Council approved the minutes from the August 2019 Council Meeting.
- Executive Director Tracey Sutherland gave an overview of several areas:
  - Membership: Overall, there has been a 3.8% decrease in membership since the dues increase that Council approved at the Spring 2019 meeting.
  - Segment Meetings: Attendance continues to be strong for Section meetings. The Northeast, Southeast, and Western Regions are following the Impact Meeting model, while the Midwest, Ohio and Mid-Atlantic Regions will follow the traditional model. The Northeast Meeting had almost 200 attendees, which is higher than the previous high of 172 for attendance. The Impact meetings will be held at conference centers and have panels and sessions focusing on research and practice. This will allow for a different financial model and pricing. There is also a “triple” Section meeting for 2020 as the Accounting Information Systems (AIS) and Strategic and Emerging Technologies (SET) Sections who have traditionally partnered for meetings will also be joined by the International Accounting Section (IAS).
  - Publications: Chief Innovation Officer Julie Smith David reported that the Publications department is fully staffed at this time. The migration to the new submission platform is underway which will allow for enhanced capabilities in the submission and production phases. The third phase of the migration is scheduled for December 3, 2019.
  - Other Projects – Tracey announced that COSO was seeking input on useful research and resources. Invited for conversation were Board members and section Leaders from the AIS, Auditing, SET, and Forensic Accounting Sections. Tracey also announced that Bernie Milano is retiring from the PhD Project. He will be succeeded by Blane Ruschak.
- Director-Focusing on Segments Audrey Gramling reviewed the Fall Segment Leader Webinar that was held in October. She also reviewed the Segment Leader website and the documents that are available for the Executive Committees of the Segments. Audrey led an activity with Council Members to illustrate how the Section websites vary greatly in terms of what information is on each site and where various items are located. Council members participated in a “Treasure Hunt” to find answers to questions about various topics found on the 17 section websites, then provided feedback on ideas for improving the navigation to the websites. Audrey went over the timeline for completing the website review and the plan to have the updated sites rolled out for August 2021. Audrey also asked Council Members to participate in an activity where they wrote how their Sections add value to Region Meetings and a best practice that Sections have done to add value to Region Meetings.
- Cindy and 2019-2020 CCAC Chair Larry Crumbley described the purpose and composition of the CCAC and explained the importance of the committee’s work for the AAA. The members who served on the 2018-2019 committee were thanked for their service. Six

positions needed to be filled and there was a total of eight nominees. Voting will take place via electronic balloting after the Council Meeting. After the Council Meeting, an election took place and the following members were elected to the CCAC for 2019-2020: Eric Bostwick, Mary Curtis, Randy Elder, Brigitte Muehlmann, Linda Parsons, and Monte Swain.

- President-Elect Elaine Mauldin spoke with Council about the history of the Business Model project and where we are in the process. She reviewed the beginnings with the Sustainability Mindset framework in 2017 and the review of reporting structures, revenues and costs of the Association. In May 2019, the Board agreed to proceed with the blended Business Model. A Task Force will be implemented to assist with reviewing and updating revenues and costs across areas such as meetings, publications and membership, and then how best to implement the Business Model. This will be discussed further at the March 2020 meeting.
- Cindy and CBC Chair Brigitte Muehlmann explained the overview of the CBC and today's vote for the two candidates to be placed on the slate for the Board of Directors position for Director-Focusing on Membership. Following an election, Ann C. Dzurainin and Margaret B. Shackell were chosen as the candidates to be added to the Slate of Officers for the 2020-2021 Board of Directors election.
- Membership Advisory Committee Chair Nancy Nichols discussed the results of the analysis of the 2019 Membership Survey. A total of 997 members responded to the survey, of which the average length of membership was 14 years. The average number of years in academia was 17, and the average number of sections that members belong to is 1.7. One of the things that the Membership Advisory Committee is going to examine is how to better get the message out to non-members about the value of being a member. Council participated in an activity where thoughts were gathered about the messaging to reach the potential non-member audience. The Membership Advisory Committee will review Council's suggestions. [CLICK HERE](#) to read the membership activity responses.
- Vice President-Education Steve Kaplan discussed the combined effort of the AICPA and NASBA aimed at evolving CPA licensure to reflect the skills and knowledge that CPAs increasingly need in a technology-driven marketplace and how that impacts educators. The CPA Evolution is aimed at making sure the CPA profession is relevant 5, 10, 20 years from now, but questions still exist if technology and accounting should be on equal platforms as in the Evolution proposal.
- President Terry Shevlin, Tracey Sutherland, and Julie Smith David led an activity directed at how research can be directed to more real-world problems. Is there a way that we can take the research and articles that the AAA has published and get these out to a larger audience in either a journal or magazine format? Council members were asked to provide feedback on who would the potential audience(s) be? What topics would be relevant? What revisions to existing content would be needed? Is additional content needed? Could this be a potential revenue stream for the AAA? Responses were collected and will be discussed at a future Council meeting. [CLICK HERE](#) to read the research relevance activity responses.

Best Regards,  
Cindy Durtschi  
2019-2020 Council Chair



*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](mailto:kern@gonzaga.edu)

# Call for Papers: An Opportunity to Contribute to the Academy



## *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 <https://www.evise.com/profile/api/navigate/ACCEDU> 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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*Journal of Accounting Education: General Information*

The *Journal of Accounting Education* (JAEd) is a refereed journal published quarterly by Elsevier (<http://www.journals.elsevier.com/journal-of-accounting-education>). The JAEd is dedicated to promoting and publishing research on accounting education issues and to improving the quality of accounting education worldwide. The Journal provides a vehicle for making results of empirical studies available to educators and for exchanging ideas and instructional resources that help improve accounting education. The JAEd publishes manuscripts on all topics that are relevant to accounting education, including uses of technology, learning styles, assessment, curriculum, and faculty-related issues. The Journal includes four sections: a Main Articles Section, a Teaching and Educational Notes Section, a Case Section, and a Best Practices Section. Manuscripts published in the Main Articles Section generally present results of empirical studies, although non-empirical papers are sometimes published in this section. Short papers on topics of interest to JAEd readers are published in the Teaching and Educational Notes Section. The Teaching and Educational Notes Section also includes instructional resources that are not properly categorized as cases, which are published in a separate Case Section. Instructional resources published in the JAEd should meet relevant educational objectives and be available for general use. The Best Practices Section is meant to highlight innovative and effective institutional and individual accounting educator practices in areas such as student recruitment, student advising, student engagement, and alumni relations.

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# 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, at [aiae@uakron.edu](mailto: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.

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Please go to the [TLC website](#) for additional committee chairs and members.



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

**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** \_\_\_\_\_