



Thought Leaders in
Accounting

Teaching, Learning and Curriculum Section

The Accounting Educator

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MESSAGE FROM THE PRESIDENT

Dear TLC Members

October 2015



I hope the beginning of the fall terms is going well. If you had the opportunity to attend the AAA annual meeting in Chicago, I am sure you found many new activities and thoughts to incorporate into your courses this term.

The meeting started on Monday morning, August 10, with the TLC breakfast meeting. The 108 members who attended the TLC breakfast enjoyed the opportunity to visit and network. The morning speaker, Dr. Guido Geerts, presented the

preliminary findings of the Pathways Recommendation 4 Technology Task Force. The findings were based on focus groups of practitioners and educators. Those in attendance were the first to hear about the *technology gap* between what technologies were taught in college curricula and the technologies used in practice.

This year's winners of the **Outstanding Research Award** sponsored by the EY Foundation were **Mark Holtzblatt and Norbert Tschakert** for their paper, "Baker Hughes: Greasing the Wheels in Kazakhstan (Foreign Corrupt Practices Act violations and implementation of a corporate ethics and anti-corruption compliance program)." The 2015 inductee into the **Hall of Honor** sponsored by the KPMG Foundation was **Susan Crosson**. More information about our awardees is included in the newsletter.

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We also thanked the outgoing officers, Bambi Hora (Treasurer) and John DeMellis (Vice President-Practice) and welcomed our new officers, Kathy Shoztic, Executive Director, Deloitte Foundation as Vice President-Practice, Cindy Bolt-Lee as Secretary and Tracie Nobles as Treasurer.

Tuesday night's 6th Annual WOW event was a success. Hopefully, those that attended the Tuesday evening WOW event with The Second City Works trainers found the activities so fun and enlightening that they have incorporated the experience into their courses. Thanks again to KPMG for sponsoring another wonderful event.

In addition, to the WOW event and the TLC breakfast, participants were able to choose among 23 concurrent sessions hosted by the TLC section. Thanks to Karen Osterheld and Daniel Jones for chairing and all the volunteers serving on the TLC program committee for the 2015 AAA meeting.

This is the start of AAA's 100th year, and the TLC Section's 25th year. During its 25th year, TLC will begin to consider further strategies to strength the section. A committee will be considering different TLC section events to offer. In addition, this year Carol Hartley, Chair of the Region Coordinators, is leading a new process for the Region TLC Best Paper Awards. The awards will be decided by a TLC national committee of TLC regional coordinators instead of at the region level. The fall Midwest and Northeast meetings will be used as a pilot of this new process. Having the peer review by a national team representing the section will add value to the award and great recognition for the recipients. This year we will again be offering webinars and ice cream socials at region meetings.

I look forward to seeing you at region meetings,

Gail Hoover King
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Pictures from the TLC breakfast and business meeting.



Guido Geerts presentation





Thanks, Karen Osterheld and Dan Jones, 2014 TLC program chairs

The Accounting Educator
Articles, Call for Papers, and Announcements

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

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

The TLC Newsletter accepts submissions on any issue regarding accounting education or curriculum. Your manuscript should be short — two to three pages single spaced. Submit your manuscript in Word format electronically by January 1, 2016.

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WOW 2015

Improve with Improv: Learn How to WOW with your Communication Skills

The 2015 WOW Event sponsored by the Teaching, Learning and Curriculum Section and KPMG on Tuesday, August 11, at the Hyatt Regency, was a success. There were many memorable evening highlights, starting with a Chicago-style dinner. The main event was a three-hour workshop with representatives from Second City Works. Participants engaged in a series of active listening exercises to help improve communication skills and interaction with others.

Some memorable and fun exercises that demonstrate the support of others and increase positive participation were:

- “Yes, and” – two words that are the foundation of Second City’s improv technique. When we listen to, accept and build off of each other’s ideas, creative thinking follows.
- Statues – one person stands like a statue, others walk into the statue to add to it or change it.
- Red ball – start with throwing an invisible red ball, remember to always thank the person who threw it to you.
- Invisible objects – always remember to thank the person who gave you the invisible cart, baby, and other objects.

Other fun activities to demonstrate team support included forming a circle to write a letter from camp and creating jokes. In the letter activity, a scribe takes notes. Each person adds one word to the previous person’s word, ending the sentence when it seems like the right place. The letters were very creative. The joke activity starts with a typical joke-type format – “A _____ and a _____ walk into a _____, etc. Each person gets a chance to fill in the blanks [improv folks provided ideas; for example, household object], and we were funny!

We all left laughing. Great fun, and instructive interaction and communication happened. Participants could use some of the exercises in their classroom to help students improve listening and interpersonal communication skills.

AAA Council Meeting Minutes August 9, 2015, Annual Meeting, Chicago

AAA Executive Director Tracey Sutherland updated Council on several significant developments within the AAA for the 2014-2015 membership year including the following highlights:

- In early 2015, the purchase of a new headquarters building was completed and renovations will begin soon.
- Two new journals were launched - *Journal of Financial Reporting* from the Financial Accounting and Reporting Section and *Journal of Forensic Accounting Research* from the Forensic Accounting Section.
- The AAA has upgraded the association's management system, as well as updated the AAA website.

Since the last Council meeting in March, the inaugural Cook Prize winners were chosen, and the AAA retraction of 25 papers, plus one section of one article occurred. In addition, the Accounting IS Big Data Conference was developed and will be held September 3-4.

This year's Annual Meeting looks to have record attendance, and CTLA has also surpassed attendance for prior years. The final registration numbers from the AAA Finance Team will be discussed at the November Council meeting. The Annual Meeting mobile app was launched, as well as the [Centennial website](#). Please take a look at the Centennial website as you'll find a lot of photos, trivia and history, and videos reflections from members. You can also [Share Your Story](#) with members about *your* memorable experiences.

Also, at the 2015 Annual Meeting, Bruce Mau Design created a series of nine provocation posters that were meant to engage members into thinking about topics and then participating in replying to the questions via a micro-site with responses appearing on monitors located throughout the meeting. Questions included who was your favorite professor, what challenges do we face, and should the AAA consider changing its name?

The voting for the Council Ballot Committee Chair took place via electronic balloting following the meeting. Voting was completed on August 25th and David Stott was elected as the Council Ballot Committee Chair.

At the November Council meeting, we will once again talk about the possibility of the AAA providing listings of Visiting Professors via the Career Center, and how the AAA can help members who are in need of professional editors from topics mentioned during the April webinar.

Respectfully submitted,

Bambi Hora, bhora@uco.edu
TLC Council Representative
University of Central Oklahoma

Susan Crosson: 2015 Hall of Honor Inductee



Susan Crosson is no stranger to AAA TLC members. She is the immediate past president of our section. Her service and contribution to accounting education through TLC and AAA are unparalleled. Susan has received numerous national awards including the Outstanding Service Award from the AAA, the Lifetime Achievement Award and the Educator of the Year award both from the Two-Year College section of the AAA. She has authored textbooks



and created hundreds of videos available through her own YouTube channel. Her recommender said, “Susan was our Kahn Academy for accounting before Kahn got into the business of accounting videos!”

Susan was also instrumental in the creation and continuing success of the Conference on Teaching and Learning in Accounting. An accomplishment which extends her passion for teaching and learning to so many other faculty who now have a national network of like-minded colleagues.

Gail Hoover King, President of the TLC section, shares these comments.

Susan is a pioneer in accounting education and an inspiration to all who know her. Susan was thinking about alternative forms of learning processes long before anyone started talking about flipped classrooms, online learning, and MOOCS. She influences new members to the academy and reenergizes those of us that are not so new. Anyone who has ever interacted with Susan, either one-on-one or during a presentation, becomes engaged or excited about teaching and learning. She is a motivator, mentor, leader and inspiration for so many and well deserving of this honor.

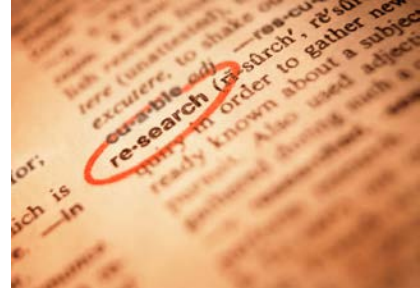
Bruce Behn, President of AAA, sent Gail these remarks:

Please give my heartfelt congratulations to Susan for being inducted into the TLC Hall of Honor, very well deserved. I have had the privilege and honor to work with Susan over the years – she is an amazing individual that has, and will continue, to make a huge impact on our profession and accounting education. She is one of the most passionate, innovative, and creative people I have ever met. The Pathways Commission efforts would not have been the same without Susan’s leadership and the same will be true in her new role as leader of the Center for Advancing Accounting Education. Susan thanks for all you do and again, congratulations.

Congratulations, Susan Crosson, our 2015 TLC Hall of Honor Inductee.

2015 Outstanding Research in Accounting Education Award

Mark Holtzblatt, Monte Ahuja College of Business, Cleveland State University; and **Norbert Tschakert**, Bertolon School of Business, Salem State University, received the Teaching, Learning and Curriculum Section's Outstanding Research in Accounting Education Award during the TLC breakfast at AAA's annual meeting in Chicago.



Mark Holtzblatt



Norbert Tschakert

Their case study, **Baker Hughes: Greasing the wheels in Kazakhstan (FCPA violations and implementation of a corporate ethics and anti-corruption program)**”*Journal of Accounting Education*, 32 (2014), 36-60, discusses the Foreign Corrupt Practices Act violations of Texas-based Baker Hughes, in connection with its oil service operations in Kazakhstan. Students have access to the case at www.accountingcase.com > Resources for the Baker Hughes FCPA Case.

FCPA experiences illustrate the corruption risks and difficulties that multinational corporations encounter in conducting international business. The subsequent creation of a new Baker Hughes Code of Conduct, FCPA Compliance Guide, and Anti-Corruption Compliance Program provide you with a view of the corporate governance policies that companies can implement to help avoid costly penalties and investigations.

The case is written from the perspective of a newly assigned audit committee member at Baker Hughes that needs to be familiar with the recent FCPA violations and their implications. While working on the case, students develop a solid understanding of the FCPA and the ethical leadership necessary to prevent bribery in international companies.

Case questions address FCPA bribery, accounting and internal control provisions, 10-K filings, red flags indicating bribery (warning signs), and auditor's responsibilities in uncovering illegal acts.

Congratulations Mark Holtzblatt and Norbert Tschakert!

Giving Voice to Values in Accounting Ethics Education

by

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Teaching ethics to accounting students can be challenging on many levels. It begins with convincing students of the importance of learning ethics and incorporating that knowledge into decision making as an accounting professional. Traditional ethics education emphasizes methods of philosophical reasoning supported by virtue ethics education. However, while this approach is a necessary step in learning how to make ethical judgments, it is insufficient to ensure that the decision maker expresses his or her beliefs when pressures exist in the workplace to cut corners or go along with financial wrongdoing. This is where the “Giving Voice to Values” technique has an important role to play.

Giving Voice to Values Pedagogy

“Giving Voice to Values” is an innovative pedagogical method that compliments the traditional philosophical reasoning approaches to ethical decision-making by emphasizing developing the capacity to express one’s values in a way that positively influences others by finding the levers to effectively voice and enact one’s values. The technique is used post-decision making and is based on developing and fine-tuning an action plan using scripting and rehearsal. The premise of the method is that in many instances, the decision-maker already knows what the right thing to do is but needs to find a way to effectively articulate personal and professional values that will convert ethical judgments into ethical action. It is an action-based, values-driven approach to developing the skills, knowledge, and commitment required to implement values-based leadership. The technique relies on developing a road map to voice values by anticipating the reasons and rationalizations others may give to go along with earnings manipulations and other improprieties. The scripting approach is an excellent tool to develop the capacity to think about and analyze ethical challenges students may face after they graduate, and role-playing exercises are an excellent vehicle to demonstrate how to get it done.

Giving Voice to Values (GVV) was launched by Mary Gentile through the Aspen Institute and Yale School of Management and now is based and supported at Babson College with a vast array of materials available on its website.¹ The GVV methodology is nothing short of a paradigm shift in the way ethics educators can approach teaching ethical decision-making to business students. According to Gentile, it shifts the focus away from awareness and analysis to action by addressing a series of questions for protagonists after identifying the right thing to do including:

1. How can they get it done effectively and efficiently?
2. What do they need to say, to whom, and in what sequence?
3. What will the objections or push-back be and what would they say next?

¹The entire curriculum is available at no charge to faculty at: (<http://www.babson.edu/Academics/teaching-research/gvv/Pages/home.aspx>).

4. What data and examples do they need?²

GVV Thought Experiment

An underlying premise of GVV is that the decision-maker has chosen to voice one's values in the workplace but may need some help to do so because of conflicts that might develop with bosses, clients, peers, or the wider organization. GVV is less about "convincing" than teaching students how to voice/enact their values. The idea is that many of us fail to act on our values because we don't see a feasible approach and lack the practice, competence and confidence. In a "GVV Thought Experiment," rather than the traditional question of "what would you do?" students are asked "What if you wanted to do what the protagonist wants to do? How could you get it done effectively? To facilitate the process, an exercise is used whereby students are asked to think about a work situation when their values conflicted with what they were expected to do. After describing the situation, probing questions are asked to challenge students on their decision how they handled the dilemma and why. The idea is to guide students to get in touch with their values and reflect on whether they adequately expressed them in resolving the conflict.

An appealing aspect of GVV is that its application in real-world situations is designed to ward off the need for whistle-blowing by engaging in the give and take of communication that is essential to convincing others of the rightness of one's position. Its application in accounting is particularly appealing because, if successful, the likelihood of accountants having to go outside an organization and informing external parties such as the SEC about financial wrongdoing is lessened.

The application of the GVV methodology in an accounting course was first introduced by Profs. Steven Mintz and Roselyn Morris in Gentile's *Educating for Values-Driven Leadership*.³ In that paper the rationale for its use is explained, basic tenets of the methodology are explored, its role in ethical reasoning is examined, the application of the technique in accounting education is described, and the results of a first testing in the curriculum are discussed.

Curriculum Integration

While it does take considerable time and effort to learn the GVV methodology and feel comfortable using it in the classroom, it can be integrated into classroom discussions with minimal changes to the curriculum. Faculty can use the same cases that they find most effective in teaching subject matter, but discuss them using the GVV framework. One issue is whether all faculty should incorporate GVV in all sections of a common course and/or throughout the accounting curriculum. The benefits of using it in as many courses as possible is students feel

²Gentile, M. C. 2010. *Giving voice to values: How to speak your mind when you know what's right*. New Haven, CT: Yale University Press.

³Gentile, M. C. 2013. *Educating for values-driven leadership: Giving voice to values across the curriculum*. NY: Business Expert Press.

more committed to the method when they know all faculty support it than when it seems to be the pet project of one faculty member who is committed to teaching accounting ethics. Moreover, students are exposed to a variety of perspectives from faculty and learn how to apply the technique in a variety of settings.

The modular design of GVV lends itself to complimentary approaches including short exercises and cases and short vignettes that can be developed from current events or cases that students are already familiar with. The extensive readings, exercises, and cases available on the GVV website simplify the otherwise extensive time and effort that would need to be devoted to identifying appropriate teaching materials, and GVV has been extensively classroom tested and refined.

GVV is an experiential and reflective technique that helps students to go beyond the why of ethical action and embrace the how to get it done. It is quintessential learning by doing.

Letters of Recommendation – Useful Tools in the Accounting Classroom

by

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The most valuable writing assignment may be one that offers a variety of benefits to both the students and the instructor. Having students write letters of recommendation on their behalf is an assignment which does just that. An example of the assignment sheet that I use is provided below.

LETTER OF RECOMMENDATION ASSIGNMENT

Select a potential employer who could reasonably be expected to have an opening for which you will qualify when you graduate.

Imagine that this potential employer has asked you to provide a letter of recommendation. Identify someone you would ask to write a letter of recommendation on your behalf.

Now, pretend that you are the person who you ask to write your letter of recommendation. Prepare the letter, addressed to the potential employer.

Be certain that your letter refers to the type of position for which you are applying. In other words, from reading your letter, one should have a basic description of the position.

Your letter should include all the attributes that the employer would hope to find in an applicant AND that you possess.

The letter must be typed and in proper form. On a separate sheet of paper, create a list of any attributes that you feel the employer would hope to find, but which you do not possess.

A completed assignment consists of both the letter and the separate list of other attributes.

Student Benefits

This assignment offers students several benefits.

- (1) The most obvious one may be the opportunity to practice formal business writing. In most positions throughout the accounting profession, proper business writing is very important.

- (2) Another benefit this assignment offers students is the opportunity to develop their self-evaluation skills. We all benefit from being able to assess our strengths and weaknesses honestly, but self-evaluation is particularly important for those entering the job market for the first time. The letter of recommendation assignment requires students to not only determine their positive qualities and include them in the letter, but articulate their weaknesses as well.
- (3) It is important for students to be aware of the attributes and skills desired by employers in their field of interest. Certainly in accounting, students may have misconceptions about what the profession demands. Often, stereotypical images are still thought to reflect the skills needed to succeed.
- (4) Helping students focus on their plans for the future is another benefit offered by this assignment. Often students are myopically focused on meeting the requirements to graduate without considering what lies beyond college! High quality accounting students generally have many career paths from which to choose, so it is particularly important that they give some serious consideration to their plans for the future.

Instructor Benefits

In addition to the benefits this letter of recommendation assignment offers students, instructors benefit as well. Among the benefits to instructors are:

- (1) By finding out what students *think* are the skills and characteristics necessary for success in the accounting profession, professors have the opportunity to clear up any misconceptions. After students complete this assignment, their interest has been piqued and they are “primed” for a class discussion of careers and opportunities after college.
- (2) Especially if the class includes students from a variety of disciplines, having them complete letters of recommendation offers the teacher insight as to the students’ career goals. Using this information, the teacher may be able to incorporate examples or applications of the material that may be of particular interest to the students.
- (3) For those of us who struggle to get to know our students, this assignment offers us an opportunity to learn more about each of them. Also, as we critique their work and provide comments on their letters, we can open a dialogue about our students’ futures.

The letter of recommendation assignment is well-received by accounting students because it is related to the “real world” and their futures. Some students find it to be a real “eye-opener” because they hadn’t yet thought about what lies ahead of them. With the benefits for students and teachers alike, the letter of recommendation assignment is a winner.

Call for Nominations

TLC Section Hall of Honor Award Nominations by April 1, 2016

The purpose of the Teaching, Learning & Curriculum (TLC) Section's Hall of Honor Award is to recognize a TLC member who has provided outstanding service to the section for an extended period of time. To be eligible, one must have been a TLC member for at least 8 years when nominated. The person must have a record of distinguished service as a TLC committee member and served as a Chair of at least one TLC committee as well as an officer or director.

The following information will be helpful to the Awards Committee when evaluating a nominee:

- Evaluations of the nominee's committee service by chairpersons of committees on which the nominee has served. The evaluations may be solicited if necessary.
- Evaluations provided by TLC members who have served on at least one TLC committee chaired by the nominee. The evaluations may be solicited if necessary.
- Other information that the nominator feels will help in evaluating the nominee's TLC service such as a resume or vita.

The Awards Committee will secure the nominee's TLC service record. The award carries a plaque and monetary stipend and will be presented during the TLC Section's business meeting in New York City in August 2016.

Nomination procedure

The nomination must be made by a TLC member. There is no standard nomination form. The written nomination should include a statement of support and any relevant documentation as to why the nominee deserves the award.

Nominations will be accepted through April 1, 2016.

Send your nominations to Tracy Manly, Chair, TLC Awards Committee at tracy-manly@utulsa.edu.

Members of the TLC Awards Committee are:

Tracy Manly, University of Tulsa, Chair
Marcus Ahrens, St. Louis Community College – Meremac
Billie Cunningham, University of Missouri
Susan Curtis, University of Illinois – Champaign
Mark Holtzblatt, Cleveland State University
Bambi Hora, University of Central Oklahoma
Sara Kern, Gonzaga State University
Carol Yacht, Author, McGraw-Hill Education

Have you read a great research paper about accounting education?

Submit now for consideration for the

2016 Outstanding Research in Accounting Education Award!

To encourage and recognize excellence in accounting education research, the Teaching Learning & Curriculum (TLC) Section seeks nominations (including self-nominations) for the 2016 TLC Research in Accounting Education Award. Any research article in the field of accounting education **published in 2015** is eligible for the award. Nominations for cases and instructional resources published in refereed journals will also be considered and are encouraged.

The TLC Awards Committee, appointed by the President of the Teaching and Curriculum Section, will evaluate nominated articles. The award carries a plaque, letter of commendation, and monetary stipend and will be presented during the TLC Section's business meeting in New York City in August 2016.

Nomination procedure

The nomination should include the full bibliographic citation for the article and a brief note to indicate why you believe the article should be selected for the 2016 Outstanding Research in Accounting Education Award. Please direct any questions or inquiries to Tracy Manly at tracy-manly@utulsa.edu. Nominations may be made by both members and non-members of the TLC Section. However, at least one of the nominated authors must be a TLC member.

Nominations will be accepted through April 1, 2016.

Send your nominations to Tracy Manly, Chair, TLC Awards Committee at tracy-manly@utulsa.edu.

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Susan Curtis, University of Illinois – Champaign
Mark Holtzblatt, Cleveland State University
Bambi Hora, University of Central Oklahoma
Sara Kern, Gonzaga State University
Carol Yacht, Author, McGraw-Hill/Irwin

Educator Awards

Each year the AICPA recognizes accounting educators for innovations in the classroom. As you implement new and engaging learning processes, think about sharing your success with others by submitting your proposal for an Effective Learning Strategy session for the AAA annual meeting in New York. Submissions deadlines for the annual meeting are posted on the AAA website.



Professors can apply for three Effective Learning Strategies Awards:

- [Bea Sanders/AICPA Innovation in Teaching Award](#)

The Bea Sanders/AICPA Innovation in Teaching Award recognizes and disseminates exceptional teaching in the first course sequence in accounting.

- [Mark Chain/FSA Innovation in Graduate Teaching Award](#)

The Mark Chain/FSA Innovation in Graduate Teaching Award is designed to recognize exceptional graduate accounting course practices.

- [George Krull/Grant Thornton Innovation in Junior and Senior Level Teaching Award](#)

The intent of this award is to both recognize and disseminate successful innovative practices in the teaching of junior- and senior-level accounting courses that continue to enhance accounting majors' interest in accounting and pursuing the CPA profession as a career.

Each innovative teaching lesson plan submitted will be considered for one award category. The finalist(s) in all three award categories will be asked to present their work at the American Accounting Association Conference on Teaching and Learning in Accounting (CTLA), receive a plaque and an AICPA funded award totaling \$2,500.

***Journal of Accounting Education* Editor-in-Chief Change**



As of July 1, 2015 the editorship responsibilities for the *Journal of Accounting Education* (JAEd) were assumed by **Natalie Tatiana Churyk**, Northern Illinois University. Natalie has been a long-time member of the editorial review board of the journal, a frequent contributor to the literature of accounting education, and is the 2015-2016 Vice President-Academic of the Teaching, Learning & Curriculum Section of the AAA, along with other duties—all of which prepare her for the job.

The JAEd is a refereed journal published quarterly. Natalie, through the new electronic submission system Evise, will continue to accept papers related to the journal's four sections (Main Articles, Teaching and Educational Notes, Educational Cases, and Best Practices).

The journal's website is <http://ees.elsevier.com/accedu/default.asp> and Natalie can be reached at nchuryk@niu.edu.

Call for Papers

Special Issue on Innovations in the First Financial Accounting Course

Advances in Accounting Education: Teaching and Curriculum Innovations

Submissions are invited for a special volume devoted to articles dealing with the first financial accounting course at the college and university level. The purpose of this special volume is to share best practices for teaching this course. Potential topics could include, but are not limited to:

- The use of alternative delivery methods including entirely online, hybrid and face-to-face
- Innovative uses of technology
- Effective pedagogical methods for any of the topic(s) in the course
- Effective pedagogy to meet the needs of diverse student bodies including nontraditional students, part-time students, non-accounting or non-business majors, etc.
- Course design and/or practices designed to attract students to the profession

AIAE provides a forum for sharing generalizable teaching approaches ranging from curricula development to content delivery techniques. This special issue will feature research that contributes to more effective teaching in today's colleges and universities.

Non-empirical papers should be academically rigorous, and specifically discuss the institutional context of a course or program, as well as any relevant tradeoffs or policy issues related to the teaching in today's environment. 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 one solely with a cover page. Also, attach a copy of any research instruments. Cover pages should list all authors' names and addresses (with telephone numbers, fax numbers, and e-mail addresses). The authors' names and addresses should not appear on the abstract. To assure anonymous review, authors should not identify themselves directly or indirectly. Two reviewers assess each manuscript submitted with reviews completed in a timely manner.

Send manuscripts to Beth Kern and Tim Rupert at aiae@neu.edu.

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

Papers should be submitted by November 1, 2015 to be considered for this special volume. All others will be considered for future regular volumes of AIAE. If too few papers are accepted to fill a special volume, these papers will be published in a special section of a future regular volume of AIAE.

Call for Papers

Advances in Accounting Education: Teaching and Curriculum Innovations

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

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

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

Submission Process

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

Send manuscripts to aiae@neu.edu

KEY PEOPLE

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

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