



Teaching & Curriculum Section
American Accounting Association

The Accounting Educator

Fall 2007

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A MESSAGE FROM THE CHAIR



Greetings to T & C Section Members:

As we start our 2007-2008 academic year, I want to thank each of you for my opportunity to serve as Chair.

How old is the Teaching and Curriculum Section? Since I was an outsider with a forensic accounting bent, I had to learn about the T&C Section, its mechanics, and history. I asked questions.

The T&C Section is only 16 years old, created in 1991. It is quite young. I found a lack of, for a better description, an institutional memory. There were no charges for the various committees. Some committee chairpersons did not know their functions. There were committees with no members. There was an unfinished monograph.

Solidification and Continuity

My over-all goal is to solidify our section and attempt to develop some continuity from one year to the next—an institutional memory. Since I have first hand knowledge of the much older American Taxation Association, I looked for direction at the ATA development. Development of a procedural manual for officers and section representatives will help.

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Each year a formal committee structure before the annual meeting with charges is essential. My committee structure was provided at our Monday morning breakfast in Chicago, with charges, and all names of officers and committees (with charges) are included in this newsletter. I tried to place each person who asked to be active on a committee. If there is anyone not on a committee who wants to be active, please e-mail me and the appropriate chairperson.

In my opinion, the worth of the T&C Section depends largely upon the work of the committees. We need accountability and documentation of the committee members who truly work. Also, I

will ask each committee to determine next August, 2008, if their committee should be continued. For my specific goals, number one is to increase our membership. We are dangerously close to the magic 1,000 level. If we drop below 1,000, we will have only one member, rather than two, on the AAA Council. The T&C Section should be the largest. We cross all the disciplines. Just suppose each of you who reads this letter would encourage two people to join. Page 32 of this newsletter includes a copy of a T&C membership brochure. Please make copies and place them in your faculty mailboxes.

We can become the largest and most influential section in AAA with each person's help. In June 2007, I e-mailed all of Hasselback's 9,600 accounting faculty members, and I have sent application blanks to many people. Our parent AAA plans to emphasize teaching in the future.

Measuring Learning Monograph

Some of you know my position that student evaluations of teachers—or SETs—have destroyed higher education by causing severe grade inflation and coursework deflation. Professors manage SETs scores by inflating grades and deflating coursework content, just like executives manage earnings. Both are wrong. Executives are put in prison, and we get rewarded and praised.

Higher education is experiencing the simultaneous phenomena of widespread use of student evaluation of teaching (SET), grade inflation, student moral decline (resulting in widespread cheating and plagiarism), and steadily lower student motivation. A panel led by former Senator William E. Brock in the early nineties stated that the U.S. undergraduate education system is a “prescription for decline.” This group said that colleges and universities are granting degrees to people who lack knowledge and skills taken for granted in a high school graduate not long ago. Former Education Secretary Richard Riley called the report “a wake-up call” for higher education. A persuasive case can be made that the increased use of SET has caused higher education to become dysfunctional, resulting in a steep, slippery slide in the output quality. I discovered while on an Erskine Fellowship at the University of Canterbury this summer that universities in New Zealand are now requiring professors to give no more than 25% of uninvigilated work for determining a student's grade.

In my opinion, students are not customers. They are inventory. Inventory should not determine whether we are fired or given a raise. As accountants we should understand this concept. Since students lie more than 50% of the time to their mothers, why would they not lie on the SET questionnaires? Of course, I understand that SETs are sacred cows. I can not eliminate them or outlaw them, but I believe the best teacher is the one who teaches their students the most. Thus, we need to learn how to measure learning, and develop other ways to measure the performance of professors other than by SET questionnaires. I have, therefore, established a committee tentatively titled “Measuring Accounting Learning” to develop a monograph. You have a “call for papers” from this committee chairperson, Ronald E. Flinn at Creighton University, in this newsletter.

Name Change and Historical Preservation

In a similar vein, I believe that the name of our section should be changed to Teaching & Learning” or “Teaching, Learning & Curriculum.” Think T&L or TLC section. Since we face few curriculum issues today, I believe that Teaching and Learning best describes our section. Also, I worry that our section is not preserving our early history, so I have established a

“Historical Preservation and Reflections Committee” to develop a short history of our section. Please send any historical documents and information about our early history to Donald Wygal at Rider University.

Educational Journal

I have established a *Journal of Accounting Teaching & Learning* Committee to determine the feasibility of establishing an accounting education journal and to develop the appropriate steps for establishing such a journal. Consideration should be given to a journal that appeals to all sections such as tax, auditing, financial, governmental, etc. with interested AAA sections contributing to the cost of the journal. I need more members for this committee, so let me know if you are interested.

Future Strategies

Finally and most importantly, Priscilla Burnaby has tabulated the results of a questionnaire sent to our membership last year. I have asked Priscilla to chair the Future Strategies Ad Hoc Committee to recommend both short term and long term things that our section can do over this year and next year. Some of these changes may require by-law changes. Please let Priscilla’s committee know your opinions about these issues. This committee is considering

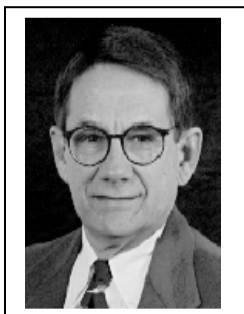
1. Officers to hold two-year alternating terms.
2. New Teaching & Learning journal or take control of the *Issues in Accounting Education* journal.
3. Procedural manual for officers and section representatives.
4. A “Service Award.”
5. Website to share class materials.
6. One day CPE courses.
7. Ways to grow our membership.

In conclusion, I pledge to work closely with Dale Flesher, George Krull, and the other officers and committees to make the T&C section the strongest and most active AAA section. We hope to provide benefits for being a member of T&C. Help us!

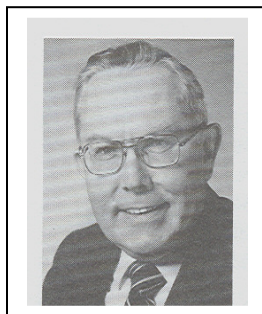
Thank you.

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T&C AWARD WINNERS



Jan Williams



Fred Neumann

At the recent T&C Section annual breakfast in Chicago, awards were presented to four individuals. The Outstanding Service Award was given to co-recipients Jan R. Williams (University of Tennessee) and Fred Neumann (University of Illinois, retired). Jan has had a distinguished career as an accounting educator, textbook author, and administrator. Jan is past president of the AAA and former chair of the Teaching & Curriculum Section. Jan is, in fact, the only person to have held both positions for the AAA.

Fred Neumann was instrumental in starting the T&C Section and was the first chairman of T&C. Fred served the AAA in numerous other capacities, including Vice-President of Publications and Editor of *Issues in Accounting Education*. Fred had a distinguished career at the University of Illinois, including service as associate dean of the college of business.

The 2006 Outstanding Accounting Education Research Award was shared by two coauthors, Eric Hanson and Fred Phillips for their 2006 article entitled “Teaching Financial Accounting with Analogies: Improving Initial Comprehension and Enhancing Subsequent Learning,” which appeared in *Issues in Accounting Education* (February), pp. 1-14. Phillips is a faculty member at the University of Saskatchewan.

The purpose of the Outstanding Accounting Education Research Award is to recognize excellence in accounting education research. Research articles (besides cases, instructional resources, and teaching and educational notes) in English in the field of accounting education published in 2006 were eligible for the award. It is significant to note that one of the coauthors of this year’s award (Fred Phillips) was a coauthor on the paper that won last year’s award. Members of this year’s selection committee included: David E. Stout (Youngstown State University, committee chair), Mahendra Gujarathi (Bentley College, committee vice-chair), Susan Wolcott (Wolcott & Associates), Dale Flesher (University of Mississippi), Lori Kopp (University of Lethbridge), and Mary Fisher (University of Texas at Tyler). The award carries a plaque, letter of commendation, and monetary stipend, all of which were presented in the T&C Section’s business meeting in Chicago. Self-nominations are acceptable and typical. Nominations for the 2008 award (based on a 2007 publication) should include (a) copy of the paper, (b) cover letter, and (c) statement of membership in the T&C section. These items should be submitted electronically, by April 8, 2008, to the Selection Committee Chair, David E. Stout (destout@ysu.edu).

AAA TEACHING AND CURRICULUM SECTION
Business Meeting Minutes (Preliminary—Not Yet Approved)
August 6, 2007
6:45 – 8:15 a.m., Hilton Chicago – Waldorf Room
Chicago, Illinois

Chair Alan Reinstein called the meeting to order at 7:15 am. He introduced the persons seated at the head table as follows: Larry Crumbley, Vice Chair; Thomas Calderon, Nominating Committee; Roland L. Madison, Secretary; Dale Flesher, Program Chair, and John Fleming, the guest speaker for the meeting.

Alan indicated that he had attended most of the regional meetings during the past year and noted that it seemed the section took on a role of greater importance and confidence in its activities during the year. He also announced that the Section's executive committee voted to double the award granted the outstanding T & C paper at each region to \$500. The outstanding T & C paper at the national meeting will have its award increased to \$750.

Chair-elect Larry Crumbley indicated that the T & C Section is now 16 years old. Larry indicated that one of his goals will be to solidify the organization by developing more continuity among the leadership of the section. A copy of the Committee Structure that Larry will use during the year was placed on each table. Larry asked the attendees to support a new name for the section: The Teaching and Learning Section. He indicated that several new committees were established to help develop continuity as well as spearhead new programs for the section. (E.g. Historical Preservation and Reflections, and Journal of Accounting Teaching & Learning). Larry also noted that his number one goal was to increase the membership of the section. He asked everyone in attendance to take a copy of the recruitment brochure he had placed on each table back to campus and get two members from their departments to join the section.

Alan Reinstein asked if there were any Regional Directors who wanted to report on their meetings. Don Kent of Northeast Region reported receiving 15 submissions with 10 papers accepted at his region. He expressed appreciation for these author/participants.

Both the secretary (Rosie Morris) and treasurer (Pam Smith) were present. Their reports were placed on each table for attendees to review.

Dale Flesher, editor of *The Accounting Educator*, reported that the next issue would be distributed in September, and asked for anyone with material to be included in that issue to send it to him ASAP.

Dale also gave his report as program chair for the section. Fifty-nine papers were received and thirteen panel proposals were made for the national meeting. Thirty-three papers were accepted along with four of the panel proposals. Dale thanked the 140 out of 144 reviewers who performed their duties in accordance with the tasks assigned.

Kent St. Pierre, editor of *Issues in Accounting Education*, requested paper submission for the journal as well as ideas for special issues.

Alan Reinstein thanked Michael Haws for his work as webmaster for the section.

Charles Baril, Chair of Continuous Learning & Learning Value Chain Committee reported the committee was attempting to develop a link between what public accounting is doing at the entry level and determine what needs to be taught in order to make new accounting graduates prepared for entry-level positions.

Larry Crumbley reported that membership in the section increased from 1,111 last year to 1,132 for the current year.

Thomas Calderon reported for the nominating committee. He said there was a 100 percent increase in the number of persons voting this year. The results of the election were as follows:

Section Officers 2007-2008

Chair Elect	Dale L. Flesher
Vice President – Practice	George Krull
Secretary	Roland L. Madison
Treasurer	Pam Smith

Nominating Committee 2007-2008

Susan Crosson
Lori S. Kopp
Kate Mooney
Donald Wygal

Jerry Weinstein reported for the Shared Experiences Committee. “Community Building between Faculty and Practitioners” is the theme of the program for the committee this year. Presentations have been made at meetings of the FSA, APLG, and three regions of the AAA. The committee will also make a presentation at the October, 2007 *Colloquium*.

Paul Solomon announced that the 11th annual *Colloquium* on Change in Accounting Education would be held October 3-6 in Scottsdale, Arizona this year. He distributed a flyer on the program and invited attendees to register for the program, which is sponsored by the IMA.

Sue Crosson announced that the recipient of the Bea Sanders/AICPA Innovation in Teaching Award would receive an all expense paid trip to the *Colloquium* this year and will present their paper at the meeting plus also participate in a panel at the national AAA meeting. The criteria for the award were distributed.

David Stout presented the Research Award to Eric Hanson and Fred Philips for their article titled “Teaching Financial Accounting with Analogies: Improving Initial Comprehension and Enhancing Subsequent Learning.” The paper was published in *Issues in Accounting Education* (February, 2006).

The Teaching & Curriculum Outstanding Service Award was presented to Fred Neumann, founder of the T & C Section, and to Jan Williams, a past-president of the AAA and long-time

supporter of the T & C Section. Both Fred and Jan made brief remarks of thanks and gave words of encouragement to the attendees.

A guest speaker, John Fleming, addressed the members on the topic of “The Accounting Graduate in the 21st Century.”

Alan Reinstein called for any old or new business to be considered. There was none.

Larry Crumbley came to the podium to present Alan Reinstein a plaque in appreciation for his service to the T & C Section.

The meeting was adjourned at 8:35 am.

Minutes respectfully submitted by Roland L. Madison, Secretary.

AAA TEACHING & CURRICULUM SECTION
Executive Committee Minutes (Preliminary—Not Yet Approved
August 5, 2007
12:30 – 2:30 PM, Hilton Chicago, Chicago, Illinois

The meeting of the Executive Committee (EC) of the Teaching and Curriculum (T & C) Section of the American Accounting Association was called to order by Chairman Alan Reinstein at 12:50 P.M. The attendees at the meeting were as follows: Dale Flesher, Alan Reinstein, Thomas Calderon, George Krull, Jerry Weinstein, Amelia Baldwin, Larry Crumbley, Michael Haws, Roland Madison, Bob Allen, Don Wygal, and Tim Fogarty.

Alan Reinstein asked attendees for any comments about the agenda for the EC meeting. Hearing none, Alan continued with a number of announcements and comments.

- Report from AAA consultant to study the T & C Section indicated that two major items accounted for member retention. These were the Section’s Newsletter and its website. Also, the report indicated that workshops and the ice cream socials sponsored by the Section had a positive impact on member retention.
- To echo the latter item, George Krull mentioned a workshop that he attended. It was for partners and for members in industry, primarily those who were controllers. The topic was to help these persons who were nearing retirement to become a faculty member after retirement. Larry Crumbley asked George to obtain information for him about that particular session.
- Alan reviewed the budget and discussed various ways to use the fund balance to the best interest of the members. Several items were mentioned, such as:
 - Grant support (e.g. monographs)
 - Support for publication of a section journal
 - Support for a mid-year meeting

- Scholarship support
- The overall consensus appeared to be for grant support of a monograph, but there was also positive discussion to support the publication of a hard-copy journal for the Section.
- The EC discussed the creation of a hard-copy journal that would focus on pedagogical issues that would affect other sections of the AAA (e.g. tax, auditing, financial, and managerial sections) with these sections possibly providing associate editors to handle education-oriented manuscripts in their respective areas.
- A third topic Alan discussed was his preference to raise the T & C award for outstanding papers at the regional meetings from \$250 to \$500. Roland Madison suggested that the best T & C papers from the regions be invited for consideration to the new T & C journal. The overall purpose of these moves would be to stimulate a higher level of paper(s) for these awards. Finally, Alan suggested that the award for the best T & C paper at the national AAA meeting should be \$750. These awards would be divided among the authors of the winning papers.

Larry Crumbley, the incoming Chair of the T & C Section announced that Dale Flesher would serve as the section's program liaison to the AAA's 2008 national meeting.

Larry also asked that the EC formally express its appreciation to Alan Reinstein for the outstanding service he had rendered to the T & C section as its leader for the 2006-2007 year.

Thomas Calderon presented the report for the nominating committee. The nominees are:

Chair-elect	Dale L. Flesher
Vice chair – practice	George Krull
Secretary	Roland L. Madison
Treasurer	Pam Smith
Nominating Committee Members:	
	Susan Crosson
	Lori S. Kopp
	Kate Mooney
	Donald Wygal

Alan Reinstein asked if there was further business to be considered by the Executive Committee of the Teaching and Curriculum Section. Hearing none, Alan declared the meeting adjourned at 2:15 P.M.

These minutes are respectfully submitted by:

Roland L. Madison, Secretary

AAA TEACHING & CURRICULUM SECTION
Business Meeting Minutes (As Approved)
August 7, 2006
6:45 – 8:15 am, Marriott Wardman Park
Washington, D.C

President Tim Fogarty called the meeting to order at 7:20 am.

Tim Fogarty made comments on reflections of the past year; where the section had been and future challenges.

President-Elect Alan Reinstein noted his goals for the section: 1) research in education; 2) more involvement with community colleges and practitioners; 3) more meaningful CPE; 4) involvement of faculty in the regions; 5) promotion of better and innovative education; and 6) involvement with the national organization.

Alan Reinstein reported on the regional meetings, noting outstanding paper awards and ice cream socials for members.

The secretary (Phil Reckers) and treasurer (Georgia Saemann) were not present; reports were on the table. If any questions or corrections, please contact Phil or Georgia.

Steven Mintz, editor of the *The Accounting Educator*, handed a handout on the themes for the issues. He encouraged all to write articles for the newsletter.

Issues in Accounting Education editor was not present. Kent St. Pierre will be the incoming editor.

Tom Tyson and the Advisory Boards and the Accounting Curriculum Committee gathered resources on how to start Advisory Boards. Please email him with questions.

Paul Bayes and the Assessment Committee helped provide programs at the regional meeting and CPE at the national meeting. There were 15 in attendance at this year's CPE session. The major issues were AQ and the best way to capture and present learning outcomes.

Susan Crosson and the Innovative Teaching Award Committee reported that the Council and Executive Committee initiated the Bea Sanders Award, funded by the AICPA, to reward students and faculty promoting accounting as a career. From the ELS abstracts, 25 posters were selected as finalists for the award. One was selected as the finalist and awarded an expense-paid trip to the Accounting Education Change Colloquium. Posters were judged on the ability of the strategy to pique students' interest in accounting as a career, particularly in the first courses.

Priscilla Burnaby reported on the Membership Committee. She announced the Strategy Taskforce, which will conduct a survey of members on a section meeting and goals over the next 3-5 years.

Thomas Calderon and the Nominating Committee announced the results of the election as follows:

Section Officers 2006-2007

Chair Elect	Larry Crumbley
Secretary	Rosie Morris
Treasurer	Pam Smith

Nominating Committee 2006-2007

Bob Adams
Susan Crosson
Kate Mooney
Don Wygal

Barbara Eide and the Program Committee reported that there were lower submissions for the annual meeting. The process did not go well.

Tim Fogarty gave the “Reflecting on the Domain of Accounting Education Committee” report in his remarks.

Mahendra Gujarathi gave the report of the Research Award Committee. The committee chose the paper by Fred Phillips “Integrating Accounting Topics Within or Across Functions: Effects on Students’ Structure and Use of Knowledge,” which appeared in the *Journal of Accounting Education*. 2005. Vol. 23, Issue 3; pg. 170. Dick Wilson is the editor of the *Journal of Accounting Education*.

Don Wygal and the Shared Experiences Committee asked that members reflect on and be part of the community of learning and what that means.

The subject of having a Mid-Year section meeting was discussed. The dilemma is whether to have a separate meeting or alongside a regional; the T & C section is the lifeblood of the regional meetings. Opinions of the members are important to the section.

NASBA has backed off the suggested education requirement of the Uniform Accountancy Act. NASBA wants to sponsor research on the 150-hour rule.

In other business, Tim Fogarty announced that he was the program director for the doctoral consortium, if anyone had any ideas to share for the consortium. Paul Solomon announced that the *Journal of Accounting Education* had agreed to publish the presentations and papers of the 2005 Accounting Education Change Colloquium; the theme was 10th Anniversary with the Best of the Colloquium.

With no other business before the section, the meeting was adjourned at 8:17 a.m.

AAA TEACHING & CURRICULUM
Executive Committee Meeting Minutes (As Approved)
August 6, 2006
12:00 – 2:30 pm, Marriott Wardman Park
Washington, D.C.

The meeting of Executive Board of T & C section was called to order by President Tim Fogarty.

In attendance Steven Mintz, Bruce Cole, Thomas Calderon, Chuck Baril, Alan Reinstein, Barbara Eide, Tom Tyson, Dale Flesher, Linda Marquis, Priscilla Burnaby, Bob Allen, Larry Crumbley, Marty Leibowitz, Susan Crosson, Alfred Michenzi, David Dennis, David Stout, Rosie Morris.

President Tim Fogarty discussed the state of the section, including dues increase, journals outlook, and revenue streams. Discussion of whether the section should have a mid-year meeting. National has too many discrete groups so no new meetings, but possibly join a region meeting. The Colloquium is not a good fit as a mid-year meeting due to geography, leadership cannot be changed over to T & C. Discussion of editors of education journals, role of T & C in AAA, survey of members, skills needed by the profession, missions, membership strategy, and taskforce on strategy.

Strategy of the section was discussed with comments on ‘where are we going’ and ‘what are we trying to accomplish?’ Priscilla Burnaby volunteered to do a survey of members on these issues. Larry Crumbley, Susan Crosson, Bruce Cole, and David Dennis will round out the taskforce.

Discussion on the section’s relationship to *Issues in Accounting Education* took place. It was noted that the possibility for open reviews instead of closed reviews would help in faculty development, teaching, research, service, and as role models. A discussion of the *Accounting Review* followed.

Membership of the section was discussed. A straw vote was taken on the support for a separate mid-year meeting and was strongly no. There was mixed reaction to going with the regional meetings and questioning of the steps to accomplish that. It was noted that the regions might question what T & C can do for the regional members. It was suggested that mentorship of seasoned faculty with newer faculty; possibility to institutionalize at the regions.

Other influences on accounting education were discussed. The NASBA is pulling back and re-studying the proposal for education requirements. It was questioned whether 150 hours was working, what was or should be in the 150 hours; learning outcomes and what is currently in curriculum courses. The Institute of Internal Auditors is pushing schools to teach internal auditing and to bridge the gap between universities and the real world. The Institute of Management Accountants is working with the T & C to develop a model curriculum.

Committee on MS Accountancy. Bruce Cole commented that schools teach too much in one area and not enough in another; students need a good base of what accounting and auditing is all

about; many schools get into accounting issues before the financial statements are understood; FIN 46 is misunderstood.

The AAA Outstanding Educator Award has been challenged by the T & C section, as the awardee should be one from the section. The Innovation in Teaching Award committee will nominate one member for the Outstanding Educator Award. The Innovative Teaching Committee has worked with the AICPA on the Bea Sanders Award for innovative teaching at the principles level. There were 25 finalists. The finalist will have his or her way paid to the Accounting Education Change Colloquium.

President-Elect Alan Reinstein noted his goals for the section are to 1) add quality to education research; 2) CPE to regions and to practitioners; 3) involve faculty in the regions; 4) involve community college faculty and practitioners; and 5) professional development of faculty. Alan thanked everyone for volunteering.

Meeting adjourned at 2:30 pm.

Manuscripts and Shaggy Dog Stories

Anyone wishing to submit short manuscripts, cartoons, shaggy dog stories, letters to the editor, calls for papers, or other filler to *The Accounting Educator* should send the material to the editor, Dale L. Flesher, at the address below

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CALL FOR SHORT PAPERS FOR NEXT ISSUE PLAYING GAMES IN THE ACCOUNTING CLASSROOM

Do you utilize some form of game in your accounting classroom. Describe your game, and how it is used, in a short manuscript (not over two pages single spaced). Be sure to explain what the students gain from playing the game. Submit your manuscript electronically by October 31 to Dale L. Flesher, Editor, at the editorial address above.

TEACHING AND CURRICULUM (T & C) KEY PEOPLE: AMERICAN ACCOUNTING ASSOCIATION

2007/2008 Officers

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Regional Coordinators

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Assessment Committee

Charge: Help universities with their assessment responsibilities.

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By-Law Review Committee

Charge: To consider changes necessary in the by-laws to keep the section functioning efficiently and effectively.

<p>Brian Patrick Green, Chair School of Management University of Michigan-Dearborn Dearborn, MI 48128-1491 Phone: (313) 593-5301 Fax: (313) 593-5636 Email: bpgreen@umd.umich.edu</p>	<p>Robert E. Blatz, Jr. Department of Accounting University of Michigan Dearborn, MI 48126-2638 blatzr@umd.umich.edu</p>
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Continuous Learning & Learning Value Chain Committee

Charge: To facilitate the development of university audit curriculum consistent with the long-term success of graduates, the committee will

1. Identify the first-year audit training provided by public accounting firms, and
2. Identify what those responsible for first-year audit training consider the most important material to cover in the first and second audit courses at universities.
3. Prepare a report summarizing our findings.

<p>Charles P. Baril, Chair School of Accounting—MSC 0203 James Madison University Harrisonburg, VA 22807 Phone: 540-568-3092 Email: barilcp@jmu.edu</p>	<p>Bob Richardson School of Accountancy James Madison University Harrisonburg, VA 22807 Phone: 540-568-3084 Email: richarrc@jmu.edu</p>
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Future Strategies Ad Hoc Committee

Charge: Advise the Chair and Executive Committee of appropriate short and long term strategies to improve the mission of T&C.

<p>Priscilla Burnaby, Chair Department of Accountancy Bentley College Waltham, MA 02452-4705 Phone: 781-891-2519 Email: pburnaby@bentley.edu</p>	<p>Roselyn E. Morris Department of Accounting McCoy College of Business Texas State – San Marcos 601 University Drive San Marcos, TX 78666-4616 Phone: 512-245-2566 Fax: 512-245-7973 Email: rmorris@txstate.edu</p>
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<p>Susan W. Hass School of Management Simmons College 300 The Fenway Boston, MA 02115 Phone: 617-521-3822 Email: susan.hass@simmons.edu</p>	

Historical Preservation and Reflections Committee

Charge: Collect and preserve historical information about the T&C section, with reflections for the future.

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<p>Richard E. Baker, Emeritus Department of Accounting Northern Illinois University Chicago, IL 60625-4699 rbaker@niu.edu</p>	

Innovations in Accounting Education Committee

Charge: Develop specific teaching tools and communicate these ideas to the AAA membership. Work with other innovation committees within AAA.

<p>Progyan Basu, Chair Tyser Teaching Fellow Department of Accounting and Assurance Services Robert H. Smith School of Business University of Maryland College Park, MD 20742 Phone: 301-405-2138 Email: progyanbasu@yahoo.com</p>	<p>Debra K. Kerby School of Business Truman State University Kirksville, MO 63501-4221 Phone: 660-785-4363 Email: dkerby@truman.edu</p>
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Journal of Accounting Teaching & Learning Task Force

Charge: Determine the feasibility of establishing an educational journal and develop the appropriate steps for establishing such a journal. Consideration should be given to a journal that appeals to all sections (i.e., auditing, tax, financial, etc.), with interested sections contributing to the cost of the journal.

<p>John Everett, Chair Department of Accounting Virginia Commonwealth University Richmond, VA 23284-4000 Phone: 804.828.3163 jeverett@vcu.edu</p>	<p>Tom Tyson Department of Accounting and Finance St. John Fisher College 3690 East Avenue Rochester, NY Phone: 585.385.8431 Fax: 585.385.8094 Email: ttyson@sjfc.edu</p>
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<p>Amelia Baldwin Department of Accounting & Finance College of Admin. Science University of Alabama in Huntsville Huntsville, AL 35899 Phone: 256.824.6159 Fax: 256.824.2929 Email: Amelia.Baldwin@uah.edu</p>	

Measuring Accounting Learning Monograph Task Force

Charge: To prepare an accounting learning monograph covering the various techniques to measure student learning. What ways may be used to determine the best professors, other than students' evaluation of teachers?

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Membership Acquisition and Retention Committee

Charge: Engage in necessary advertising and marketing to increase the membership of the T&C section, while at the same time retaining current members.

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Ed Etter Assistant Professor of Accounting Department of Accounting & Finance Eastern Michigan University Ypsilanti, MI 48197 Phone: 734-487-6819 Fax: 734-482-0806 Email: etter@emich.edu	

Nominating Committee

Charge: Perform the necessary activities as stated in by-laws to elect appropriate officers and other appropriate parties on a timely basis.

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Program Committee

Charge: Plan, organize, and facilitate the annual program meeting.

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Research Award Committee

Charge: Solicit nominations for the “Outstanding Research in Accounting Education Award,” evaluate all nominations, and (if appropriate) determine a recipient of the current year’s award.

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Service Learning Committee

Charge:

- Research existing service learning in the accounting curriculum and identify motivations for using service learning, advantages of service learning, as well as pitfalls of implementing service learning.
- Identify specific opportunities for accounting faculty to incorporate service learning into various accounting courses.
- Communicate these service learning ideas to our members.

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Shared Experiences Committee

Charge: Plan, develop, and implement accounting education forums to enable distinguished senior faculty to share with colleagues their career experiences and accumulated wisdom.

To identify eminent senior faculty in each region who will share their professional insights with others.

To establish permanent sessions at AAA meetings and other accounting education conferences so that these scholars can share their experiences and wisdom with their colleagues.

To provide continuity among generations by sharing invaluable insight with faculty who are new or not planning to soon retire.

To restore the dignity and respect that these eminent scholars richly deserve.

To reinforce the belief that there are senior faculty among us who, despite no longer being as fully valued, still have much to contribute.

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Note: If anyone notices errors in the above contact information, please provide the correct information to both T&C Chairman, Larry Crumbley (dcrumbl@lsu.edu), and Editor Dale Fleisher (acdflf@olemiss.edu).

HAVE YOU SEEN? ABSTRACTS OF RECENT ARTICLES ON ACCOUNTING EDUCATION

Nashwa E. George
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1. Nationally Recognized Assessment and Higher Education Study Center Findings as Resources for Assessment Projects

Tracey Sutherland. *Accounting Education News*. Winter 2007. Vol. 35, Issue 1, p. 5-8.

While nearly all accounting programs are wrestling with assessment initiatives to meet local assessment plans or accreditation needs, most colleges participate in larger assessment projects whose results may not be shared at the College/School level. There may be information available through campus-level assessment and institutional research that could be useful for accounting program assessment initiatives. Examples of three such research projects are presented. The Cooperative Institutional Research Program's "The American Freshman: National Norms for 2006" found that: 1. Interest in politics increases as students move politically from center. 2. Two of three freshmen indicate they have concerns regarding their ability to finance the costs of their college education. The 2006 report from the National Survey of Student Engagement found: 1. Student engagement is related to first-year and senior student grades and to persistence between the first and second year of college. 2. Students spend on average about 13-14 hours a week preparing for class, far below what faculty say is necessary to do well in their classes.

2. Effects of the Fraud Triangle on Students' Risk Assessments

Randall E LaSalle. *Journal of Accounting Education*. 2007. Vol. 25, Issue 1/2, p. 74.

This study presents the results of two quasi-experiments that test whether students' risk assessments are affected by the type of model presented to them immediately preceding their risk assessments. One group was provided an overview of the widely used Committee of Sponsoring Organizations (COSO), Internal Control-Integrated Framework and the second group was provided a briefing on the Fraud Triangle, a model originally developed by criminologist, Donald R. Cressey (1973). As predicted, students who were provided an overview of the fraud triangle committed fewer Type I and Type II errors than students who were provided an overview of COSO. The results from this study contribute to the literature on risk assessment by demonstrating how the fraud triangle could, in some situations, lead to better risk assessments.

3. The Joint Influence of Client Attributes and Cognitive Moral Development on Students' Ethical Judgments

Duane M Brandon, William A Kerler III, Larry N Killough, Jennifer M Mueller. *Journal of Accounting Education*. 2007. Vol. 25, Issue 1/2, p. 59.

Academic interest in the ethical quality of accountants' judgments has produced a steady stream of research addressing the role of education in fostering ethical behavior. Although various

studies have evaluated the cognitive moral development of accounting students, few studies have considered the influence of accounting contextual factors on ethical judgments. This study evaluates the influence of cognitive moral development and a contextual factor, client risk level, on ethical judgments and behavioral intentions. Results from a study of auditing students indicate that students with higher moral development evaluate earnings management as less ethical and are less likely to accept earnings management by a client than are students with lower moral development. Students in a high-client-risk scenario evaluated earnings management as less ethical and were also less likely to accept earnings management by a client than were students in a low-client-risk scenario.

4. Educational Assessment and the AACSB

Julia Shaftel, Timothy L Shaftel. *Issues in Accounting Education*. May 2007. Vol. 22, Issue 2, p. 215-232.

This article introduces educational assessment topics and terminology to readers in business education. The outcomes-based education and accountability assessment movements in K-12 public education have raised issues and controversies that now face business schools engaging in accreditation and program improvement efforts. The current AACSB standards and their assessment components can be profitably compared with similar endeavors in other educational settings. Examples of contemporary practice in business schools illustrate the pros and cons of educational testing methods. Current controversies and pitfalls in educational assessment are discussed for the purpose of clarifying and guiding practices in post-secondary settings.

5. An Empirical Assessment of the Rise and Fall of Accounting as an Academic Discipline

Timothy J Fogarty, Garen Markarian. *Issues in Accounting Education*. May 2007. Vol. 22, Issue 2, p. 137-161.

Although the study of accounting in institutions of higher education is roughly coextensive with the rise of the business school, the need for a dedicated group of faculty in this area is not as well established as other business disciplines. This paper pertains to the recent trajectory of the accounting professoriate. Disciplinary success should be evidenced by the broader recognition of importance of and high demand for its work, and the numerical increase of its practitioners. Although the importance of accounting is a maintained hypothesis within the field, how accepted this idea is in the business school is an empirical question. This paper illustrates the number and distribution of accounting faculty over a 20-year period through the consideration of a number of research questions. The results show that after a decade-long increase, the number of full-time accountancy faculty in the U.S. in the last decade has declined. This decline is not uniform, but instead is patterned in ways that raise further doubts about the future of the discipline.

6. A History of U.S. Higher Education in Accounting, Part I: Situating Accounting Within the Academy

Glenn Van Wyhe. *Issues in Accounting Education*. May 2007. Vol. 22, Issue 2, p. 165-181.

The history of accounting higher education in the United States is most informative for anyone who wants to influence the future direction of our profession. The purpose of this paper is to provide a brief overview of the history of accounting higher education in the U.S., from its beginnings to its settled position in the university. This overview informs us that the profession

of public accounting had everything to do with establishing and growing accounting education. Around the time of the Second World War, however, forces were set in motion that would try to pull accounting education from the grasp of public accounting. The belittling of public accounting, first in the name of the new management accounting and then by the Foundation Reports, combined with public accounting leaders' ongoing desire for a five-year education requirement above all other educational reforms, resulted in accounting higher education's inability to single-mindedly identify its goals and work toward them.

7. A History of U.S. Higher Education in Accounting, Part II: Reforming Accounting Within the Academy

Glenn Van Wyhe, *Issues in Accounting Education*, August 2007, Vol. 22, Issue 3, p. 481.

In the 1970s, efforts to reform accounting education revolved around the movement toward independent schools of accountancy. These efforts were largely unsuccessful. However, in the 1980s, the movement to expand accounting education beyond a four-year undergraduate degree resulted in American Institute of Certified Public Accountants (AICPA) members passing a rule mandating 150 hours of education for AICPA membership. The reaction to this rule was varied. Many state boards of accountancy and state legislatures adopted rules requiring 150 hours; however, the requirements for taking the CPA exam and licensure varied across states. After the rule's passage, academicians responded by creating the Accounting Education Change Commission, whose purpose was to improve accounting education regardless of the number of credit hours students earned. Also, the AICPA shifted its attention to the possibility of expanding certification to practitioners who were not accountants. Both of these efforts were forestalled, and public attention shifted to the highly publicized accounting scandals of the 1990s.

8. The Effective Delivery of a Streaming Video Course Lecture

Russell Calk, Kerry Alt, Sherry K Mills, Richard Oliver. *Accounting Education*. London: March 2007. Vol. 16, Issue 1, p. 81-93.

This study compares the effects of a faculty-read non-interactive streaming video lecture to the same lecture read by paid actors on student performance and perceptions. The scope of the study is limited to one learning objective of the first accounting course. No significant differences were found in student performance ($n = 46$), as measured by quiz grades, or student perceptions, as measured by a survey instrument, between the lectures read by faculty members and the lectures read by actors. These findings have implications for authors of online course content because the results suggest that the effectiveness of a non-interactive video presentation might not be dependent on the presenter. Faculty time might best be spent developing content with paid student actors going on-camera for recording the actual presentation.

9. Final Year Accounting Undergraduates' Attitudes to Group Assessment and the Role of Learning Logs

Joan Ballantine, Patricia McCourt Larres. *Accounting Education*. London: June 2007. Vol. 16, Issue 2, p. 163-183.

Group assessment now plays a significant role in higher education. Despite its importance as a learning tool, there has been little research in the accounting literature that has examined accounting students' attitudes towards the use of group assessment. This paper addresses this

deficiency by exploring students' attitudes to the use of group assessment, in terms of group dynamics and generic skills development, in a cooperative learning environment within a final year undergraduate accounting module. In addition, the study analyses students' attitudes to maintaining a journal or learning log, which recorded the group's experience of completing the group assessment. Specifically, the study considers whether students' attitudes differ according to academic ability and it proffers explanations for the findings.

10. Assessment of Internship Experiences and Accounting Core Competencies

Deborah F Beard. *Accounting Education*. London: June 2007. Vol. 16, Issue 2, p. 207-220.

This article presents examples of assessment tools created as part of an internship program that have been integrated into program assessment. In addition to the on-site internship that must involve a relevant professional experience, student interns at the author's school must maintain a diary/journal of activities and of the learning that they believe is occurring; send bi-weekly e-mails to the on-campus coordinator concerning activities and progress; undertake a self-assessment survey, compose a written paper concerning the internship experience and the profession, and make an oral presentation to students, faculty, and others interested in the internship experience. Employing supervisors also complete evaluations/surveys. Information gathered from the use of these tools has provided insights from the perspective of the student intern and the external internship supervisor.

11. Accounting Educators' Opinions about Ethics in the Curriculum: An Extensive View

Authors: Cindy Blanthorne, Stacy E. Kovar and Dann G. Fisher, *Issues in Accounting Education*, August 2007, Vol. 22, Issue 3, p. 355.

This paper presents the results of a survey of accounting faculties' opinions and practices regarding ethics education. Accounting educators rate themselves as the most appropriate source of ethics education and favor practical application over theoretical course content. In terms of the approach used to teach ethics, educators support integration over a stand-alone course and believe cases offer the most effective method for ethics instruction.

12. Lessons for the Classroom from Luca Pacioli

Authors: Alan Sangster, Gregory N. Stoner and Patricia A. McCarthy, *Issues in Accounting Education*, August 2007, Vol. 22, Issue 3, p. 447.

In 2006, the Teaching and Curriculum Section of the American Accounting Association published a monograph, *Reflections on Accounting Education Research*. It includes a chapter (Previts, Flesher, and Samson) that demonstrates how research into accounting history can be used in the classroom to inform "students about the changing environment and behavior that influences accounting action." This paper seeks to broaden the applicability of accounting history to accounting education by demonstrating that there are lessons to be learned in both textbook writing and in classroom instruction from the earliest known accounting textbook, the bookkeeping treatise contained within Luca Pacioli's *Summa de Arithmetica, Geometria, Proportioni et Proportionalita*.

THE ASSOCIATION OF CERTIFIED FRAUD EXAMINERS: PARTNERING WITH EDUCATORS TO FIGHT GLOBAL FRAUD

Neal VanZante, Texas A&M University-Kingsville

With approximately 40,000 members in 125 countries, the Association of Certified Fraud Examiners (ACFE) is the world's premier anti-fraud association. The ACFE educates, unites and supports the global anti-fraud community with the tools to fight fraud more effectively. The ACFE offers its members the opportunity to attain professional certification as a Certified Fraud Examiner (CFE), recognizing expertise in all areas of fraud prevention and detection. Currently, about 18,000 of the ACFE's members are CFEs. This paper begins with a brief description of the ACFE and of the requirements to become a CFE. Next follows a brief discussion of the newly formed Institute for Fraud Prevention (IFP), a joint project of the ACFE, the American Institute of CPAs, and other organizations. Attention then turns to the main purposes of the paper: providing information about the ACFE's "Anti-Fraud Education Partnership" and encouraging accounting educators to learn more about this professional organization.

The ACFE and Requirements to Become a CFE

The ACFE was founded by Joseph Wells in 1988 and is headquartered in Austin, Texas. ACFE's mission is to reduce the incidence of fraud and white-collar crime and to assist ACFE members in its detection and deterrence. The ACFE has over 100 chapters worldwide and offers more than 75 conferences and seminars each year. ACFE members who wish to become a CFE must achieve the organization's minimum educational and professional requirements, be of high moral character, agree to abide by the ACFE's bylaws and code of professional ethics, and pass the CFE examination. To retain their certificates, CFEs must meet annual continuing education requirements. The CFE Examination is a four-part exam covering (1) Criminology & Ethics, (2) Financial Transactions, (3) Fraud Investigation, and (4) Legal elements of Fraud. The ACFE offers a CFE exam preparation course to assist individuals in their study.

Professional requirements to become a CFE include a minimum of two years of experience in a field either directly or indirectly related to the detection or deterrence of fraud. For educators who do not have traditional fraud-related experience, the ACFE established alternative criteria as follows: four semesters of teaching a fraud-related course after 2002, conduct investigative research on a case with a CFE, and publication of a case in a scholarly or professional journal to augment the common body of knowledge concerning fraud detection and deterrence.

Institute for Fraud Prevention

Before focusing on the ACFE's "Anti-Fraud Education Partnership," mention of another ACFE educational initiative seems in order. Specifically, the ACFE and the American Institute of Certified Public Accountants recently founded the Institute for Fraud Prevention (IFP). Contributing members include Grant Thornton and D-Quest. While intellectual partners include the Federal Bureau of Investigation, Government Accountability Office, U.S. Postal Inspection

Service, and other governmental and private organizations. In addition, the IFP has established a Research consortium that includes a number of prominent universities throughout the world. Membership in the IFP's research consortium is by invitation only. Requirements for membership, among others, include the identification by the institution of at least two scholars that have substantial expertise in fraud and/or corruption and are willing to participate actively in IFP's mission and governance. The IFP's mission is to globally reduce fraud and corruption by financing and conducting fraud-related research and educating the public about fraud prevention. Readers may learn more about the IFP by visiting its website at www.theifp.org.

Anti-Fraud Education Partnership

The ACFE provides solid support to educational institutions in several ways. For many years, ACFE has awarded scholarships to a large number of undergraduate and graduate accounting and criminal justice students. Currently, thirty deserving students per year receive a \$1,000 scholarship and a free one-year Student Associate membership.

ACFE allows students and professors reduced priced memberships with full access to member benefits. Student members receive a free copy of the Fraud Examiners Manual. A faculty member may join as an Educator Associate Member of the ACFE. Benefits include discounted or fee-waived training. In addition to the above support, the ACFE provides educational institutions with all of the resources to support a Fraud Examination course. Educational institutions that agree to offer a complete course on fraud examination receive a syllabus and teaching aids, a textbook, all instructor ancillaries, a set of fraud videos, and numerous other books and resources. In addition to providing materials, ACFE offers assistance in locating guest lecturers as well as any other assistance that will encourage universities to provide this important course.

Concluding Remarks

The main purpose of this paper was to provide an introduction to the ACFE and to encourage accounting educators to learn more about this organization. Much greater detail about the ACFE is available at www.acfe.com. In addition to those things mentioned in this paper, the website provides other excellent free resources including a large number of searchable journal articles. Most accounting educators agree that "fraud examination" topics should be included somewhere in an accounting major's academic program. The ACFE is a true partner of accounting education and is ready to assist accounting educators in many ways. Check them out!

CALL FOR PAPERS—GENERIC SKILLS

Accounting Education: an international journal plans to publish a themed issue dedicated to **Enhancing Generic Skills in Accounting**. Invited Guest Editors for this themed issue are Beverley Jackling and Kim Watty, both from RMIT University, Australia. *AE*'s usual editorial/review policies will apply.

Papers are sought on any aspect of generic skills development including papers that focus on the identification, development and/or assessment of generic skills in accounting programs and the influence of generic skills development on graduate employment outcomes. The following listing is indicative but is not intended to be exhaustive:

- Should generic skills be embedded within the accounting curriculum?
- Assessment of the acquisition of generic skills in accounting education
- Aligning generic skills development with graduate employment needs
- Balancing the development of generic and technical skills in accounting education
- Developing generic skills in accounting programs: evidence of change
- Generic skills: stakeholders' perceptions
- The role of work-based learning in developing generic skills
- An evaluation of curriculum changes designed to develop generic skills
- Engaging stakeholders in curriculum design to enhance the development of generic skills

We strongly encourage notification of interest by potential contributors and we will be pleased to discuss ideas and proposals at any stage. The deadline for submissions is 31 December 2007. Submissions should be made electronically in line with *AE*'s normal house style and sent to either:

Associate Professor Beverley Jackling or Associate Professor Kim Watty at

School of Accounting and Law
RMIT University
GPO Box 2476V
Melbourne
Victoria
AUSTRALIA 3001

Beverley.Jackling@rmit.edu.au

Kim.Watty@rmit.edu.au

CALL FOR PAPERS (CHAPTERS)

Measuring Learning of Accounting Students -- a T & C Monograph

Given concerns about the reliability and validity of the now standard end-of-the-semester student evaluations of teaching (SETs) and the overemphasis placed on SETs by faculty and administrators in retention, promotion, and tenure decisions, a committee will develop a monograph that explores **alternatives** to SETs and focuses on the question of how can we more effectively measure learning that takes place by students. Research shows a high correlation between the amount and level of student learning that takes place and teaching effectiveness (independent of SET scores).

Although accounting educators are supposed to be **experts in measurement issues**, by using SETs to evaluate "teaching effectiveness" (or allowing use of SETs) we have done much to abdicate our responsibilities to our institutions and students, to determine what constitutes effective teaching strategies and tactics (i.e., those that promote short- and long-term student learning and the desire and ability of students to be life-long learners about accounting issues). We do not totally negate the value of SETs for formative or summative purposes, but agree with Wanda Wallace that as they have evolved, SETs are often the "wrong tool for the job," if the job is to measure effective college teaching, and to encourage and foster such teaching, instead of student popularity, ease of the course, etc. We are not naive and do not believe we can convince faculty or administrators that SETs should no longer be used. The goal is to improve the overall process of evaluating teaching effectiveness and measuring student learning by suggesting the use of a **combination** of SETs and other measures to assess teaching effectiveness and student learning. The purpose of the monograph is to identify and discuss these "other measures."

The monograph will consist of an introductory chapter discussing the pros and cons of the present SET situation, and other chapters identifying and discussing what needs to be done and what can be done, and then discuss and illustrate alternative means of measuring teaching effectiveness and student learning, such as use of peer observation and evaluation of a faculty member's classroom teaching and use of a form of "master learning." The monograph will use the AAA citation style (e.g., in *Issues in Accounting Education*). The completed monograph will be sent to T & C members to encourage continued discussion about these issues.

We invite all interested faculty members, administrators, and others to be involved in this discussion by giving us your thoughts on this critical topic. If you do **not agree** with the position above, please contact us. Tell us why we are misguided. Send comments, questions, reactions to this call for papers, and proposals for chapters in the monograph to Ronald Flinn at Creighton University (rflinn@creighton.edu) or RSFlinn@aol.com. We hope you will agree to develop a chapter for the monograph.

Dr. Ronald E. Flinn
Department of Accounting
College of Business Administration
Creighton University
Omaha, NE 68178-0308

Everyone in the American Accounting Association Should be a Member of the Teaching and Curriculum Section.

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Discover why so many of your colleagues find the T & C the place to be.

*"Hockey great Wayne Gretzky advises that we need to go where the puck will be, rather than going to where the puck is now. Similarly, to become a great teacher and professor, you need to join and participate in the many valuable T&C activities."

D. Larry Crumbley
Louisiana State University
T&C Chair, 2007 – 08

Teaching and curriculum issues are important to everyone in the AAA, for 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. In recent years the Section has sponsored sessions, prepared monographs and developed workshops on such vital areas as computer applications in the classroom, assessment of teaching effectiveness, graduate program profiles, and interpersonal skills development, to name only several initiatives.

The Teaching and Curriculum Section enables members to share their experiences, providing opportunities for linkage between large and small schools, educators and practitioners, and members worldwide. Use the attached form to apply for membership in the T&C (you must also be a member of the AAA). Mail your application to AAA headquarters (5717 Bessie Drive, Sarasota, FL 34233-2399). Join today and become better connected to your colleagues and your profession.

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

Membership Application for the Teaching and Curriculum Section

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