



Thought Leaders in Accounting

Teaching, Learning & Curriculum (TLC) Section  
American Accounting Association

# The Accounting Educator

Fall 2011

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## A MESSAGE FROM THE CHAIR

November 2011

Dear TLC Members

I really enjoyed attending the AAA Annual Meeting in Denver. One of the highlights of the meeting for me was attending the TLC Section’s Second Annual WOW Event held at the Denver Art Museum. Thanks to KPMG for their generous sponsorship of the event! I also wish to thank Cathleen Burns for her leadership in organizing the event. Those who attended were treated to a terrific presentation by Professor Richard Light, a Distinguished Professor at Harvard University. Professor Light shared ideas to help us improve our teaching and academic programs.

Congratulations to TLC Section Past-President Dale Flesher who was recognized by the AICPA as Outstanding Educator for 2011. Also, congratulations to our TLC award recipients—Billie Cunningham who was inducted into the TLC Section Hall of Honors, and Philip Cottell who received the TLC Outstanding Research Award. Additional details about these significant accomplishments are provided in this issue of the Newsletter.

I feel very fortunate to work with so many outstanding volunteers in the TLC Section. I am grateful to our team of executive officers. We all owe thanks and appreciation to outgoing officers including Bea Sanders (KPMG) VP Practice, Marsha Huber (Youngstown State) Secretary, and Natalie Churyk (Northern Illinois University) Treasurer. I express

appreciation to our newly elected officers including Bette Kozlowski (KPMG) VP Practice, Sherry Mills (New Mexico State University) Secretary, and Natalie Churyk (Northern Illinois University) who was elected to a second term as Treasurer.

We have some new initiatives that you may find interesting! First, thanks to David Stout and Don Wygal who have agreed to serve as Co-editors of an Education Research Monograph. It’s

### INSIDE

- Awards:
  - Nation's Outstanding Accounting Educator .... 3
  - Distinguished Professor ..... 4
  - Outstanding Education Paper ..... 5
  - Hall of Honors Inductee ..... 5
- Job Opening ..... 6
- What is VARK?..... 7
- Meeting Minutes
  - Business Meeting ..... 8
  - Executive Committee ..... 10
- Call for Papers
  - *Journal of Accounting Education* ..... 12
  - *Advances in Accounting Education* ..... 14
- Key People ..... 15
- Membership Application ..... 18

been 20 years since the creation of the section and it seems like a good time to examine education research contributions and future possibilities. I thank David and Don for taking on the challenge of assembling the monograph. Second, the section leadership will be exploring the possibility of holding a Mid-year meeting during the Fall Semester of 2013. Third, our bylaws will need to be revised in light of the AAA bylaws changes. Thanks to Bambi Hora for her willingness to Chair the Bylaw Review Committee.

Thanks to all of our members for your support of the TLC Section. I hope you feel as I do that the Section provides many opportunities that help us advance our careers and improve our craft. Good luck as you complete the fall semester. Happy Holidays!

Sincerely,

Bob Allen  
Chair, TLC Section 2010-2012  
University of Utah

### **Manuscripts and Shaggy Dog Stories**

Anyone wishing to submit short manuscripts, cartoons, shaggy dog stories, letters to the editor, calls for papers, dog and pony shows, or other filler to *The Accounting Educator* should email material to [carol@carolyacht.com](mailto:carol@carolyacht.com).

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

The TLC Newsletter is accepting submissions on any issue regarding accounting education or curriculum. Your manuscript should be short (not over two to three pages single spaced). Submit your manuscript in Word or RTF format electronically by January 1, 2012.

*The Accounting Educator*  
Carol Yacht, Author  
McGraw-Hill/Irwin  
PO Box A  
Jerome, AZ 86331  
[carol@carolyacht.com](mailto:carol@carolyacht.com)  
928 634 0603

## TLC PAST PRESIDENT SELECTED AS NATION'S OUTSTANDING ACCOUNTING EDUCATOR

The American Institute of CPAs has given its 2011 Distinguished Achievement in Accounting Education Award to Dale L. Flesher, a professor at the University of Mississippi. Flesher received his bachelors (1967) and masters (1968) degrees from Ball State University and his Ph.D. in accounting from the University of Cincinnati (1975). He is the immediate past chairman of the TLC Section, having led the Section from 2008-2010. He was recently elected AAA Vice President of Finance-Elect.

This lifetime achievement award recognizes full-time college accounting professors who excel as educators and who have achieved national prominence in the accounting profession. Flesher is a highly regarded professor known for his many publications and for assisting in moving the AICPA library, a voluminous history of the accounting profession containing thousands of books, pamphlets and periodicals, from New York to the J. D. Williams Library at Ole Miss.

The award ceremony was held May 23 in Washington, DC. "Throughout his career as a professor, Dale has made lasting contributions to the accounting profession," said AICPA



chairman Paul Stahlin, who presented the award at the spring meeting of the Institute's Governing Council. "But his work with the library stands out. His efforts have ensured that this large collection of resources will be preserved for future generations of accounting students and academics." Flesher is the author of 47 books (in 87 editions) and more than 300 journal articles (in over 100 different journals).

*Paul Stahlin (left) and Dale Flesher*

Flesher became a CPA in 1969 and worked as an accountant in public practice (Perry Mansfield, CPA, Muncie, IN) and in industry (Anaconda Corporation, Marion, IN) during the 1960s. He began his teaching career at Ball State University after receiving his master's degree there. He became a faculty member at Ole Miss in 1977. Flesher served as a member of the AICPA's Governing Council from 2005-2008 and as a member of the AICPA Foundation Board from 2002 to 2005. He has served on numerous AICPA committees, including his present role as part of the AICPA 125th Anniversary Advisory Committee.

Flesher went on to say, "I think that not only am I being honored, but the whole accountancy school at Ole Miss." Beyond the school of accountancy, I'm also thankful for the school's National Library of the Accountancy Profession, whose resources make research easier. Having the greatest accountancy library in the world across the street from my office, it receives a constant stream of visitors seeking the use of these rare holdings." He added that the digitization of the library would provide all AICPA members with the same rights and privileges as Ole Miss students in accessing the library.

Next year, the AICPA will celebrate its 125<sup>th</sup> anniversary, Flesher added. A task force has decided to hold celebrations at both the national and local levels, possibly including a special black tie celebration.

Among his many honors and accolades, Flesher received the Outstanding Educator award from the Mississippi Society of CPAs in 1998, The Academy of Accounting Historians First Annual Thomas J. Burns Biographical Research in Accounting Award in 2005, and the University of Mississippi Burlington Northern Faculty Achievement Award in 1987.

Dale and his wife Tonya, who is also an Ole Miss Accountancy professor who has helped with developing the CPA Exam, have two children.

Dr. Dale Flesher may be contacted at [acdlf@olemiss.edu](mailto:acdlf@olemiss.edu).

### **TLC Section Member selected as Distinguished Professor at Murray State**



TLC Section Member, Dr. L. Murphy Smith, was selected to be the David and Ashley Dill Distinguished Professor of Accounting at Murray State University. He previously served on the faculty at Texas A&M University, the University of Mississippi and Louisiana Tech University. His academic record includes numerous research articles, books and monographs, academic conference presentations and research grants. Smith's work has been cited in various news media, including *Fortune*, *USA Today* and *The Wall Street Journal*. Smith has received numerous recognitions for teaching and research, such as the American Accounting Association Strategic and Emerging Technology Section's Outstanding Researcher and Outstanding Accounting Educator awards, the Association of Government Accountants Authors Award, and the Outstanding Educator Award from the Texas Society of CPAs. Smith's extensive research on ethics led to his being asked to provide testimony at a U.S. Congressional Hearing regarding accounting and business ethics.

## **2011 Outstanding Education Paper Award: Philip G. Cottell, Jr. of Miami University**

This year, a case written by Philip G. Cottell, Jr. of Miami University, was selected as the winner of the 2011 Teaching Learning & Curriculum Section's Outstanding Education Research Award. The paper, "Shreffler Stores Accounting Issues Related to Consumer Receivables, Asset Impairment, and Discontinued Operations: A Problem-Based Learning Unfolding Problem," was published in *Issues in Accounting Education* (2010) Vol. 25, No. 4, pp. 775-787.



*Thomas Calderon and Tim Eaton accepting award for Philip Cottell, (l-r)*

This case, complemented by Phil's stream of problem-based learning papers, makes an outstanding contribution to the scholarship of teaching. It also provides an exceptionally useful instructional resource for financial reporting faculty at all levels of the accounting discipline.

The award was presented at the TLC business meeting during the 2011 annual meeting of the AAA. Professor Cottell received a plaque and a check for \$750 funded by Ernst & Young Foundation. We thank Ellen Glazerman and the E&Y Foundation for this important contribution to teaching and learning.

## **2011 Hall of Honors Inductee: Billy Cunningham of University of Missouri-Columbia**

This year's inductee to the TLC Hall of Honors, Prof. Billie Cunningham of the University of Missouri-Columbia, has a long history of involvement and significant accomplishment as a teacher, scholar and leader in the field of accounting education.



In a large lecture format, Prof. Cunningham's well-known foundation accounting course, Principles I, Acct. 2036, is exemplary. She is described by her program chair as "a model to replicate elsewhere." Her contribution to the literature is also recognized, specifically in the area of building better foundation courses. She has published in *Issues in Accounting Education* and coauthored a successful textbook.

Cunningham was the first professor at the University of Missouri-Columbia, which is a research oriented institution, to be promoted to the rank of teaching professor. Additionally, she was recently named "Ernst & Young Teaching Scholar."

She is a past recipient of the TLC Outstanding Research Paper Award. She served as the Section's vice chair and chair in the 1990s. She also served on numerous TLC Committees, including the Nominating Committee, By-Laws Committee, Strategic Relations Task Force, and the Committee on Pedagogy. She is a regular reviewer of TLC papers submitted to the national

and regional meetings, and served on numerous TLC panels (including "shared experiences" panels) at national and regional meetings.

Professor Cunningham served on the editorial boards of *Accounting Education: An International Journal*, *Issues in Accounting Education*, and *Advances in Accounting Education*. She has also served on several education-related committees of the American Accounting Association including the Innovation in Accounting Education Award Selection Committee and the Outstanding Educator Award Selection Committee.

In addition to service on AAA committees, Professor Cunningham is a very active member of the AICPA's Core Competency Strategic Planning/ Coordination Task Force. She chaired the AICPA Core Competency Framework Best Practices Task Force and unveiled the resulting model at numerous TLC-sponsored meetings.

We thank the KPMG Foundation for generously supporting the TLC's Hall of Honor.

**JOB OPENING  
UNIVERSITY OF MISSOURI-COLUMBIA**

The University of Missouri-Columbia School of Accountancy is seeking applications for a teaching faculty position in the area of taxation. Requirements include Ph.D., professional accounting certification, prior teaching experience in taxation, and strong interface with tax practice. Evidence of teaching excellence in taxation (e.g., awards, national recognition) and curricular innovation should be provided.

The University of Missouri is an Equal Opportunity, Affirmative Action Employer. Applications from minority and women candidates are strongly encouraged for this position. To request ADA accommodations, please contact the University's ADA Coordinator at (573) 884-7278 (V/TTY).

Application materials including a letter of interest, vita and evidence of teaching competence should be submitted online at <http://hrs.missouri.edu/find-a-job/academic/index.php>. Two reference letters should be separately mailed to: Tax Recruiting Committee, School of Accountancy, University of Missouri, 303 Cornell Hall, Columbia MO 65211, or emailed to [accountancy@missouri.edu](mailto:accountancy@missouri.edu).

Screening will begin immediately and continue until the position is filled.

## What is VARK?

[www.vark-learn.com](http://www.vark-learn.com)

Carol Yacht, Editor  
*The Accounting Educator*

VARK is a guide to learning styles. Most learning theorists believe multimodal is the way to describe how students learn—a combination of Visual, Aural, Read/Write, and Kinesthetic.

**VARK**  
a guide to learning styles

VARK is now available for business as well as educational use. Enquire now, and gather information about your clients and customers and their communication preferences.

Why not get a personalized VARK Profile? Complete the online Questionnaire, make a payment, and it will be instantly sent to your browser.

We have electronic versions of all VARK books ready for your download. The books are downloaded to your computer immediately after payment.

Neil Fleming, who added Read/write to create VARK, personally replies to your emails. If you do not receive a reply within 48 hours please send your request again and give him an additional email address to respond to. Sometimes our mail to you is returned because your mailbox is full or you have made an error in your address.

English

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**V** **A** **R** **K** *Read/Write*

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email [flemingn@ihug.co.nz](mailto:flemingn@ihug.co.nz)

Could **R** include Type: Read/Write/Type? I refer to this study, "Verbal and non-verbal intelligence changes in the teenage brain" associated with motor movements of the hand, *Nature* 2011, published online 19 October 2011. If you would like to read the study, do a search for "verbal and non-verbal intelligence" at [www.nature.com](http://www.nature.com).

Please share your thoughts. Next newsletter deadline is January 1, 2012.

## **AAA Teaching, Learning and Curriculum Section Business Meeting Minutes, August 8, 2011**

The meeting was called to order at 7:12 AM by Bob Allan, Chair. Bob introduced the officers. The minutes, submitted by Marsha Huber, were approved unanimously by the membership. Natalie Churyk then presented the Treasurer's report discussing the financial statements. Bob Allen then recognized Dale Flesher, Past-Chair of the TLC Section for winning the AICPA 2011 Distinguished Achievement in Accounting Education award. Then Bob provided an opportunity for two members to talk with the speaker later in the conference. Members were asked to submit their names for a drawing at the end of the business meeting.

### Committee reports:

Under the guidance of Susan Wolcott, the Assessment committee will survey department heads regarding program- and course-level assessment. The online midyear meeting committee is addressing a change from a single all-day meeting to several meetings offered throughout the fall and spring. The committee is also addressing options on the delivery platform. February will be the next event. The chair is also pursuing the creation of an annual face-to-face meeting in Fall, 2012. The Membership Committee reports that membership has increased and recruiting efforts will continue. The Chair will also work with the Historical Preservation/reflections committee to develop a monograph reviewing the development of accounting research. The WOW event this year was at the Denver Art Museum. All available tickets sold. The WOW event's committee has begun planning the 2012 WOW event at next year's meeting in Washington, D.C. The nominations committee determined that new officers were elected: Betty Kozlowski as VP of Practice and Sherry Mills as secretary. The Shared Experiences committee, led by Don Wygal, will continue to find speakers for regional meetings. Martha Doran led the program committee this year, and Rebecca Shortridge will be the Section's program chair for next year. Bambi Hora will lead the By Laws committee in a revision of the Section's bylaws. As part of the strategic initiative, the section is reaching out to other groups for synergies. The Lilly Conference provides refreshing perspectives on teaching and learning. Bob Allen will attend the November conference. The Faculty Development committee oversaw matching 60 new members with mentors and developed and presented a session on writing circles. The Balanced Scorecard committee continues to refine the Section's scorecard. Our section leads all others in this strategic initiative.

### Special Honors:

The Outstanding Research Award was given to Philip G. Cottell for his paper, Shreffler Stores Accounting Issues Related to Consumer Receivables, Asset Impairment, and Discontinued Operations: A Problem-Based Learning Unfolding Problem, published in *Issues in Accounting Education* (2010) Vol. 25, No. 4, pp. 775-787.

The Hall of Honors award went to Billie Cunningham, University of Missouri-Columbia. Billie has a long history of involvement and significant accomplishment as a teacher, scholar and leader in the field of accounting education.

### The Speaker:

The speaker for the day was Richard J. Light. He teaches program evaluation and policy analysis at Harvard. He spoke about his work involving the collaboration of higher education institutions with student feedback to improve programs. Students from a wide range of colleges and universities were interviewed. He shared findings that indicated that when freshmen students manage time well they are likely to succeed in college. Also, students value a reasonably good



advising process at their schools. Students want to discuss matters one-on-one. He encouraged us to consider ways to help students better manage time, obtain student feedback, and become more involved in advising our students.

After his presentation, two members asked to meet with Dr. Light to schedule a one-on-one session with him during the conference.

The meeting was adjourned at 8AM.

Respectfully submitted,  
Sherry Mills, Secretary, AAA Teaching, Learning and Curriculum Section



WOW! An informative presentation by Dr. Richard Light was given at the TLC breakfast/business meeting and at the Denver Art Museum's WOW event. Thanks, Dr. Burns for helping organize the second annual WOW experience.

## AAA – Teaching, Learning and Curriculum Section Minutes of 2011 Executive Committee meeting

Attending: Bob Allen, Cathleen Burns, Natalie Church, Susan Crosson, Martha Doran, Carol Hartley, Betty Kozlawski, Sherry Mills, Rebecca Shortridge, David Stout, Monte Swain, and Don Wygal.

Absent: Dale Fletcher, Marsha Huber, and Bea Sanders

Meeting was called to order on at 2:07 PM, Sunday, August 7, 2011 at Hyatt, 4<sup>th</sup> level, Limestone room. This year's section activity report was distributed to each member for review. This report will be distributed to attendees of the Section's annual business meeting.

The following items were discussed:

Natalie reviewed the treasurer's report and presented updated membership count

- The section has paid \$3,950 to Wiley as a deposit for next year's online meeting, but it is unclear who authorized the expenditure.
- David Stout mentioned that TLC section is now in fourth place in section membership behind financial, management accounting, and auditing. General discussion ensued regarding the acquisition of new members.

The following committee activity was discussed:

Assessment – Bob mentioned that Susan Wolcott is preparing a survey to department chairs regarding assessment. Survey will include questions regarding AACSB requirements and classroom assessment.

**Action item 1:** Susan Wolcott will prepare and administer a survey on program and classroom assessment. Committee will collect and analyze data and prepare a report.

Online midyear meeting – Bob discussed the success of the previous year's meeting. Dave Cottrell will be responsible for next year's midyear meeting. Kathleen Sobieralski will continue to assist him. The committee agreed that the online webinar should be changed from a single all-day meeting to several meetings throughout the fall and spring.

**Action Item 2:** Dave will determine if the meeting should be chunked into 3 different time slots to allow more flexibility for attending the online sessions. Members agreed that the section should pursue other webinar providers. Cathleen mentioned that Deloitte and KPMG have helped with webinars for AAA-sponsored workshops preparing partners to become accounting educators.

**Action Item 3:**

Bob suggested that we create face-to-face meetings for AAA in Fall 2012. Several locations and times were suggested.

**Action Item 4:** Bob will determine the feasibility of this idea.

Innovations in Accounting Education – No discussion

Membership – Seeking another chair. Natalie agreed to serve until another one is found.

**Action item 5:** Find another chair for this committee.

Nominations – No discussion

Shared Experiences – Don described the work he has done with this committee over the past few years. He has been seeking members from regions to assist in identifying speakers/topics for TLC sponsored presentations at regional meetings. Bob thanked him for all of his hard work.

**Action item 6:** Don will send us his article discussing his work on this committee.

**Action item 7:** Find another chair for this committee.

**Action item 8:** Susan will work with the Shared Experiences committee to coordinate this session at next year's regional meetings.

AAA Annual Meeting Program – Briefly discussed the evaluation to select papers and cases for program. Each paper is reviewed twice. Papers receiving a split vote were moved to emerging and innovative research forum. Members also discussed the criteria for reviewing cases. David suggested we refer to cases as instructional resources and that the *Issues in Accounting Education* journal submission requirements be used to communicate expectations to submitters and reviewers. To facilitate the process of assigning reviewers, it was suggested that more options be presented on the submission form.

**Action item 9:** Sherry and Martha will provide some guidelines for Rebecca to manage the 2012 program.

**Action item 10:** Rebecca will work with Martha to develop the criteria for instructional resource submissions.

**Action item 11:** Susan will identify options and the types of submissions.

Historical Preservation/reflections – Bob suggested that the section create an Accounting Education Research monograph that would reflect on changes in accounting education research.

**Action item 12:** Bob will identify/invite individuals to write papers for this monograph.

Research and Hall of Fame Awards – No discussion

ByLaw Review and Strategic Planning – No discussion. Noted that at business meeting Bambi Hora will lead revision of the bylaws.

AAA Commons – Don and Rick Lillie continue to work with Julie David Smith to improve the website.

Strategic Initiatives – No discussion

## Call for Papers on Government and Nonprofit Accounting Education (Special Issue)

The *Journal of Accounting Education* invites submissions for a special issue devoted to government and nonprofit education. Submissions for this special issue should be original work that deals in some manner with topics relevant to government and nonprofit education (including accounting for health care organizations). The editors for this special issue solicit high quality manuscripts of various types and research paradigms (for example, field or experimental investigations, archival or survey research). Of particular interest for this special issue are educational cases and other types of teaching resources.

**The deadline for submissions is 01 September 2012, with initial review completed by 15 October 2012.**

Early submissions are welcome, and education-related submissions to the American Accounting Association (AAA) 2012 Government and Nonprofit (GNP) Section midyear meeting will automatically be considered for this special issue. (The deadline for submission to this meeting is **05 December 2011**. See [http://aaahq.org/calls/2012\\_GNP.cfm](http://aaahq.org/calls/2012_GNP.cfm) for details.) Potential contributors are encouraged to contact the guest editors to discuss ideas and topics. Submissions should be made electronically and simultaneously to both guest editors (listed below). Authors should submit the following items: (1) statement that the submitted work is original, that it has not been published elsewhere, and that the paper is not currently under review by any other journal; (2) separate cover page, containing title of the manuscript and complete contact information for each author; and (3) file copy of the manuscript copy itself, without any author identification. The first page of the manuscript should contain the title of the paper, an Abstract, and a listing of keywords.

For further information, please contact either of the following guest editors:

Suzanne Lowensohn  
Department of Accounting  
Colorado State University  
Phone: (970) 282-0122

Email: [Suzanne.Lowensohn@colostate.edu](mailto:Suzanne.Lowensohn@colostate.edu)

Linda Parsons  
Department of Accounting  
University of Alabama  
Office Phone: (205) 348-2922

Email: [lparsons@cba.ua.edu](mailto:lparsons@cba.ua.edu)

### Journal of Accounting Education: General Information

The *Journal of Accounting Education (JAEd)* is a refereed journal published quarterly by Elsevier. The *JAEd* is dedicated to promoting and publishing research on accounting education issues and to improving the quality of accounting education worldwide. The *Journal* provides a vehicle for making results of empirical studies available to educators and for exchanging ideas and instructional resources that help improve accounting education. The *Journal* includes three sections: A Main Articles Section, a Teaching and Educational Notes Section, and an Educational Case Section. Manuscripts published in the Main Articles Section generally present results of empirical studies, although non-empirical papers are sometimes published in this section. Papers dealing with innovative teaching approaches, pedagogy, etc., that are not properly categorized as cases, which are published in a separate Case Section of the journal.

Instructional resources published in the *JAEd* should meet relevant educational objectives and be available for general use. The *JAEd* publishes manuscripts on all topics that are relevant to accounting education, including uses of technology, learning styles, assessment, curriculum, and faculty-related issues.

David E. Stout, Editor-in-Chief  
*Journal of Accounting Education*  
Lariccia School of Accounting & Finance  
Williamson College of Business Administration  
Youngstown State University  
Email: [destout@ysu.edu](mailto:destout@ysu.edu)

**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](mailto:aiae@neu.edu) or they can be sent directly to one of the co-editors:

Dorothy Feldmann, Department of Accountancy, Bentley University, 175 Forest Street, Waltham, MA 02452, [dfeldmann@bentley.edu](mailto:dfeldmann@bentley.edu)

Tim Rupert, Accounting Group, Northeastern University, 404 Hayden Hall, Boston, MA 02115, [t.rupert@neu.edu](mailto:t.rupert@neu.edu)

Papers accepted by March 31, 2012 are scheduled for publication in Volume 13. All others will be published in future volumes.

**KEY PEOPLE**  
**Teaching, Learning & Curriculum Section**  
**2011-2012 Officers**

**Chair**

Robert D. Allen  
University of Utah  
Eccles School of Business  
1645 E Campus Center Dr - Rm #108  
Salt Lake City, UT 84112  
Phone: 801-581-7208  
Fax: 801-581-7214  
[bob.allen@utah.edu](mailto:bob.allen@utah.edu)

**Chair Elect**

Susan Crosson  
Santa Fe College  
3000 NW 83 Street  
Gainesville, FL 32606  
Phone: 352-395-5137  
Fax: 352-395-5286  
[susan.crosson@sfcollge.edu](mailto:susan.crosson@sfcollge.edu)

**Vice Chair-Practice**

Bette M. Kozlowski  
KPMG  
Director University Relations and  
Recruiting  
Phone: 267-256-1978  
[bkozlowski@kpmg.com](mailto:bkozlowski@kpmg.com)

**Treasurer**

Natalie Churyk  
Northern Illinois University  
College of Business  
DeKalb, IL 60115-2897  
Phone: 815-753-6210  
Fax: 815-753-8515  
[nchuryk@niu.edu](mailto:nchuryk@niu.edu)

**Secretary**

Sherry Mills  
New Mexico State University  
College of Business  
University Ave. at Solano Dr.  
Las Cruces, NM 88003  
Phone: 505-646-5681  
Fax: 505-646-1552  
[smills@nmsu.edu](mailto:smills@nmsu.edu)

**Past Chair**

Dale L. Flesher  
Patterson School of Accountancy  
University of Mississippi  
University, Mississippi 38677-1848  
Phone: 662-915-7623  
Fax: 662-915-7483  
[acdlf@olemiss.edu](mailto:acdlf@olemiss.edu)

**Council Representative**

Robert D. Allen  
University of Utah  
Eccles School of Business  
1645 E Campus Center Dr - Rm #108  
Salt Lake City, UT 84112  
Phone: 801-581-7208  
Fax: 801-581-7214  
[bob.allen@utah.edu](mailto:bob.allen@utah.edu)

## Editors

### Newsletter

#### *The Accounting Educator*

Carol Yacht, Author  
McGraw-Hill/Irwin  
PO Box A  
Jerome, AZ 86331  
928 634 0603  
[carol@carolyacht.com](mailto:carol@carolyacht.com)

### Webmaster

Kevin Kimball  
BYU-Hawaii  
55-220 Kulanui St.  
Box 1956  
Laie, HI 96762-1294  
Phone: 808-293-3584  
[kimballk@byuh.edu](mailto:kimballk@byuh.edu)

## Committee Chairpersons

### AAACommons Committee

Don Wygal (Co-Chair)  
Rider University  
804-895-5543  
[Wygald@Rider.edu](mailto:Wygald@Rider.edu)

Rick Lillie (Co-Chair)  
California State Univ - San Bernadino  
909-537-5158  
[rlillie@csusb.edu](mailto:rlillie@csusb.edu)

### Assessment Committee

Susan Wolcott  
WolcottLynch  
[swolcott@wolcottlynch.com](mailto:swolcott@wolcottlynch.com)

### Historical Preservation Committee

Dale Flesher  
University of Mississippi  
Phone: 662-915-7623  
[acd1f@olemiss.edu](mailto:acd1f@olemiss.edu)

### Awards Committee

Billie Cunningham  
University of Missouri-Columbia  
[cunninghambm@missouri.edu](mailto:cunninghambm@missouri.edu)

### Annual Meeting Program Committee

Rebecca Shortridge  
Northern Illinois University  
Phone: 815-753-1637  
[shortridge@niu.edu](mailto:shortridge@niu.edu)

### WOW Event

Cathleen Burns  
University of Colorado  
[Cathleen.Burns@colorado.edu](mailto:Cathleen.Burns@colorado.edu)

### Nominations Committee

D. Larry Crumbley  
Louisiana State University  
Phone: 225-578-6231  
[dcrumbl@lsu.edu](mailto:dcrumbl@lsu.edu)

### Bylaws Committee

Bambi Hora  
Central Oklahoma University  
[bhora@uco.edu](mailto:bhora@uco.edu)

### Membership Committee

Cynthia Bolt-Lee  
The Citadel  
Phone: 843-953-6973  
[boltc@citadel.edu](mailto:boltc@citadel.edu)

### Shared Experiences Committee

Don Wygal  
Rider University  
Phone: 609-895-5543  
[wygal@rider.edu](mailto:wygal@rider.edu)

### Strategic Relationships

Bea Sanders  
KPMG  
[bsanders@kpmg.com](mailto:bsanders@kpmg.com)



**Online MYM / Webinars**

David Cottrell  
Brigham Young University  
Phone: 801-422-3268  
[David\\_cottrell@byu.edu](mailto:David_cottrell@byu.edu)

**Regional Coordinators****Mid-Atlantic**

William Stahlin  
Stevens Institute of Technology  
[wstahlin@stevens.edu](mailto:wstahlin@stevens.edu)

**Northeast**

Carol Hartley  
Providence College  
[chartley@providence.edu](mailto:chartley@providence.edu)

Cherly Crespi  
Central Connecticut State Univ.  
[crespichs@ccsu.edu](mailto:crespichs@ccsu.edu)

**Southeast**

Suzanne Oliver  
University of West Florida  
[soliver@uwf.edu](mailto:soliver@uwf.edu)

Charlene Spiceland  
University of Memphis  
[cspice@memphis.edu](mailto:cspice@memphis.edu)

**Western (TBD)****Midwest**

Mike Meyers  
Notre Dame  
[Michael.J.Meyer.96@nd.edu](mailto:Michael.J.Meyer.96@nd.edu)

**Ohio**

Marsha Huber  
Youngstown State University  
[mmhuber@ysu.edu](mailto:mmhuber@ysu.edu)

Karen Braun  
Case Western Reserve  
Karen.braun@case.edu

**Southwest**

Cathy Scott  
Navarro College  
[Cathy.scott@navarrocollege.edu](mailto:Cathy.scott@navarrocollege.edu)

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