



Thought Leaders in
Accounting

Teaching, Learning and Curriculum Section

The Accounting Educator

Fall 2014

Volume XXIV, No. 1

MESSAGE FROM THE PRESIDENT

Dear TLC Members

November 2014



Blue, Managing Director of Climate Change & Sustainability at KPMG, spoke about how she advises clients on implementing sustainability strategies. Ms. Blue talked about the importance of the accountant's role in recognizing the challenges of climate change and its economic impact. After enjoying the dinner buffet and speakers, the attendees had the opportunity to explore the aquarium. I am sure all the attendees will join me in thanking KPMG for sponsoring the WOW event and Susan Crosson, Cathy Scott and David DeBoskey for their work in making the TLC offerings at the annual meeting a success.

A new academic year has begun following another fantastic AAA Annual meeting. The meeting included 26 TLC sessions and a fun and informative WOW event. The WOW event's theme was "Measuring What Matters: Accounting for a Sustainable Future" and was held at the Georgia Aquarium. The speakers provided great insight into sustainability practices and accounting. Ron Jarvis, the Vice President of Merchandising & Environmental Innovation at Home Depot, discussed the events that led Home Depot to implement corporate practices offering "sustainable" products and using suppliers that support green manufacturing practices. Katherine

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In addition, at the TLC breakfast business meeting, Susan Crosson awarded David Boynton the “World of Difference” Award for all he does to help our section. Billie Cunningham, chair of the Awards committee, announced this year’s award winners. More information about the awards appears later in *The Accounting Educator*.

- **Carol Springer Sargent** won the *Outstanding Research Award* (sponsored by EY Foundation) for her paper entitled “Find it, Fix it, and Thrive: The Impact of Insisting on Proficiency in Prerequisite Knowledge in Intermediate Accounting” published in *Issues in Accounting Education*, 2013.
- **David Stout** also won the *Outstanding Research Award* (sponsored by EY Foundation) for his paper entitled “Pack & Go Delivery Service: A Multi Component Cost Volume Profit (CVP) Learning Resource” published in *Accounting Education: An International Journal*, 2014. David Stout graciously contributed the monetary portion of the award to the AAA Service Project that donates backpacks to local school children.
- **Cathleen Burns** won the *Hall of Honor Award* (sponsored by KPMG Foundation) for her service to the section, particularly for her leadership of the WOW Events.

Many of the TLC events, such as the WOW event and the TLC webinars, are outcomes of the 2010 TLC strategic plan developed under Bob Allen’s leadership. Now as the AAA enters its 100th year and begins to implement the *Sharpening Our Vision* strategy (www.sharpeningourvision.org), it seems like an appropriate time for our section to review and update our strategic plan. Susan Crosson will chair the Strategic Planning Review Task Force. Some of the things the task force will review are the committee structure, the sections role as the AAA evolves, and additional ways to provide services to section members.

The TLC has many volunteers that help coordinate sessions at the annual meeting and region meetings, particularly the Pilot Regions. In addition, this year for the first time, we are co-sponsoring a session at the Management Accounting Section’s (MAS) midyear meeting. The MAS section has added a [Teaching Symposium](#). As the section becomes more involved in region and possibly section meetings, we need to consider the services we are providing. Therefore, a Region Liaison Task Force, chaired by Carol Hartley has been formed. The task force will look at the role TLC liaisons play in segment meetings and develop best practices for providing assistance to region programs, and a process for evaluating and awarding the Regional Best TLC Paper Award (sponsored by E&Y).

Are you interested in being more active in the TLC section? If you do not wish to volunteer for a TLC committee, you can still support TLC section by being part of TLC sessions at the annual and region meetings. Consider being involved in meetings by submitting your Effective Learning Strategy and panel ideas, as well as research papers. If you do not enjoy presenting to an entire room, the ELS sessions are a great way to share your teaching strategies and education innovations. Personally, I enjoy the one-to-one interaction with the ELS poster presenters that occur during the Friday night reception at the region meetings and the ELS sessions at the annual meeting. The submission deadlines for the Annual meeting are January 7, 2015 for concurrent

session and April 6, 2015 for ELS sessions. The spring pilot region meetings' deadline is January 14, 2015.

Ice Cream Social Break

Sponsored by:



When attending region meetings, participate as a TLC section member and promote our section at the “ice cream” breaks. During the break and at the evening reception, join the TLC region liaisons in welcoming new members.

Again this spring we will offer at least two TLC webinars. Watch for an email announcing the webinars.

Thank you for supporting the TLC section. I hope to see you at region meetings and online as participants in the webinars. And, thank you for supporting the TLC section.

Gail Hoover King
TLC Section President
Purdue University Calumet
ghkingaaa@gmail.com



Carol Yacht @ TLC Breakfast

Carol asks the TLC members to send short articles, cartoons, letters to the editor, call for papers, announcements, or other items of interest for publication in *The Accounting Educator*.

CALL FOR SHORT PAPERS FOR NEXT ISSUE

The TLC newsletter accepts submissions on any accounting education or curriculum issue. Your manuscript should be two to three single-spaced pages. Attach your manuscript in Word format to carol@carolyacht.com by **January 1, 2015**.

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5th ANNUAL WOW EVENT

We had a wonderful evening at the Georgia Aquarium, another sold out WOW event on August 5, 2014. The aquatic life was amazing. The dinner fantastic – true southern hospitality. Who knew sweet potatoes tasted so good with honey *and* brown sugar? A great meal, informative presentations, and fun, too! Thanks, KPMG and AAA for arranging another terrific WOW event.





Cathleen Burns: 2014 Hall of Honor Inductee



Cathleen Burns was inducted into the Teaching, Learning & Curriculum Section's *Hall of Honor* during the TLC breakfast at the American Accounting Association's annual meeting in Atlanta. This award is made



possible through the generous support of the KPMG Foundation. Cathleen is a Senior Instructor of Accounting at the University of Colorado (CU) Boulder and Owner of Creative Action Learning Solutions LLC, an executive education and higher education consulting firm. She is known for her compassionate and generous spirit and her numerous contributions to the profession of accountancy.

L-R: Bette Kozlowski, KPMG; Cathleen Burns, Billie Cunningham

Cathleen has served as Associate Dean of Academic

Programs at CU Boulder and Assistant Dean of the Undergraduate Program at the University of Missouri (MU) Columbia. Cathleen also has served as Faculty Director of AACSB Accreditation at CU Boulder and MU Columbia and Director of the MS Accounting Program and Director of Executive Education at CU Boulder. When not teaching cost and managerial accounting at CU Boulder, Cathleen designs and leads custom executive education programs for large corporations in Colorado and works with universities on strategic planning, accreditation, curriculum, advisory board, and fundraising issues. Cathleen's research is in the area of curriculum design and entrepreneurship.

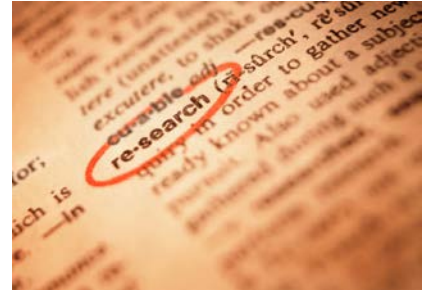
Cathleen has been involved with TLC for almost twenty years in a variety of roles but has most greatly enjoyed Chairing the WOW Event Committee for the past four years. What started as an idea from Bob Allen at a TLC strategic planning retreat has become a favorite activity for 250 attendees at the AAA Annual Meetings, thanks to the generous support of KPMG and the TLC. The inaugural WOW program was at the Exploratorium in San Francisco, followed by Dick Light's talk at the Denver Art Museum, Dan Roam teaching accountants to draw in Washington DC, and learning about accounting in professional sports at the Anaheim Angels Stadium. Cathleen also has been very involved with the Conference on Teaching and Learning Accounting for many years and is serving as a Task Force Chair for the Pathways Commission Curriculum recommendation #4.

We thank the KPMG Foundation for generously supporting the TLC *Hall of Honor*. And, we thank Cathleen for her generous contributions to the Teaching, Learning & Curriculum Section.

Congratulations, Cathleen!

Carol Springer Sargent and David Stout Each Receive the Teaching, Learning & Curriculum Section's Outstanding Research Award

Carol Springer Sargent and David E. Stout each received the Teaching, Learning & Curriculum Section's *Outstanding Research in Accounting Education Award* during the TLC breakfast at the American Accounting Association's annual meeting in Atlanta. Carol received the award for her article, "Find it, Fix it, and Thrive: The Impact of Insisting on Proficiency in Prerequisite Knowledge in Intermediate Accounting." David received the award for his learning resource, "Pack-and-Go Delivery Service: A Multi-Component Cost-Volume-Profit (CVP) Learning Resource." These awards are made possible through the generous support of the EY Foundation.



L-R: Catherine Banks, E&Y, Carol Springer Sargent, Billie Cunningham

Carol Springer Sargent is an Associate Professor at Middle Georgia State teaching Auditing, Intermediate Accounting, Cost Accounting, and Principles of Accounting. She worked as a senior for PricewaterhouseCoopers and then served as corporate controller for three different firms in manufacturing and service industries before starting her academic career 16 years ago.

She earned a bachelor of commerce degree and a master of accounting degree, both from the

University of Virginia, and her PhD in Educational Psychology from Georgia State University. She has an active CPA license to practice in the State of Georgia. Carol has received awards for teaching, curriculum innovation, and research. She is an associate editor for *Accounting Education: An International Journal* and an editorial board member of *Issues in Accounting Education*. Her research includes the development of professional skepticism, the evaluation of audit evidence, activities that prompt critical thinking, the impact of supplemental instruction, and the development of expertise.

The following is a synopsis of Carol's award-winning article. This research addresses a perennial issue: students arriving at an upper-level course with weak prerequisite skills. This work offers evidence that an easy, face-saving, and affordable intervention can quickly remedy weak incoming accounting cycle knowledge in Intermediate I. In addition to providing evidence of a solution to prerequisite skills, this work shows that instructors can give students the responsibility and the tools to find and fix lapses in their incoming knowledge. This work also

demonstrates that mastery learning of the basics helps students absorb new material and perform better in a subsequent course.

David E. Stout is the John S. and Doris M. Andrews Professor of Accounting, Lariccia School of Accounting & Finance, Williamson College of Business Administration, Youngstown State University. Previously, he held the position of the John M. Cooney Professor of Accounting, College of Commerce & Finance, Villanova University. David earned his Ph.D. degree (1982) from the University of Pittsburgh, with a major in accounting and a minor in taxation. He teaches primarily in the cost/managerial accounting area.



David E. Stout

He currently serves as editor-in-chief for the *Journal of Accounting Education*. Previously, he served as editor of *Issues in Accounting Education*, as a member of the editorial advisory board of *Accounting Education: An International Journal*, and as Senior Associate Editor of the *Journal of Accounting Education*. He serves currently as a member of the editorial board of: the *Journal of International Accounting, Auditing & Taxation*; *China Finance and Accounting Review*; the *IMA Educational Case Journal*; and, *Management Accounting Quarterly/Strategic Finance*.

He has published over 90 refereed articles in numerous professional and academic journals including: *Advances in International Accounting*, *Issues in Accounting Education*, the *Journal of Accounting Education*, *The Accounting Educators' Journal*, *Advances in Accounting Education*, *Behavioral Research in Accounting, Educational and Psychological Measurement*, *Management Accounting*, *Management Accounting Quarterly*, the *IMA Educational Case Journal*, the *CPA Journal*, *Financial Practice and Education*, *Strategic Finance*, *Accounting Education: An International Journal*, *Managerial Finance*, and *Advances in Accounting*. He is a co-author *Cost Management: A Strategic Emphasis*, 6th edition (McGraw-Hill, 2013).

David is the recipient of the 2007 *Brummet Award* from the Institute of Management Accounting (IMA) (an award given each year to honor a distinguished educator in the area of management accounting), the 2007 *Ohio Outstanding Accounting Educator (OOAE) Award* (co-sponsored by The Ohio Society of CPAs and the AAA Ohio Region), the 2008 *Distinguished Achievement in Accounting Education Award* (AICPA), and the 2008 *IMA Faculty Leadership Award—Distinguished Service Award for Educators* (which recognizes a faculty member who has demonstrated exemplary leadership within and service to the IMA). He is the co-recipient of the 2012 *Jim Bulloch Award for Innovation in Management Accounting Education* (sponsored by the IMA and awarded by the Management Accounting Section (MAS) of the AAA) and the 2011 *Mark Chain/FSA* (Federation of Schools of Accountancy) *Innovation in Graduate Teaching*

Award. In 2008 he was inducted into the Hall of Honor of the AAA's Teaching, Learning & Curriculum (TCL) Section.

He serves currently as a member of the AAA Board of Directors and as a member of the Joint IMA/MAS Curriculum Task Force. He is past president of the AAA Ohio Region, the AAA Teaching, Learning, and Curriculum (TLC) Section, and the Academy of Business Education (ABE).

The following is a synopsis of David's award-winning learning resource. This learning resource, in two parts (A and B), requires students to assume the role of a business consultant and to use Excel to develop a profit-planning or a cost-volume-profit (CVP) model for a package-delivery company opportunity currently being evaluated by a client. The name of the proposed business is Pack-and-Go, which would provide an intra-city package delivery service similar to that provided by large competitors such as FedEx. To complete the task students are asked to respond, in the form of a consulting report, to a specific set of questions posed by the client. The required report includes numerous calculations associated with the profit-planning models created by students, as well as interpretive insights and evaluations of two cost-structure alternatives (in Case A) that the client is considering, and whether the client should engage in a single service line or in dual service lines (in Case B). For both Case A and B, students are required to use various functions in Excel and to use Excel to perform some elementary sensitivity analysis. A set of optional/advanced requirements allows Pack-and-Go to be used in a variety of accounting courses, both graduate and undergraduate.

We thank the EY Foundation for generously supporting these Teaching, Learning & Curriculum *Outstanding Research in Accounting Education Awards*. We also thank Carol and David for their excellent contributions to accounting education research.

Congratulations, Carol and David!



Call for Nominations TLC Section Hall of Honor Award by April 1, 2015

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

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

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

The Awards Committee will secure the nominee's TLC service record. The award carries a plaque and monetary stipend and will be presented during the TLC Section's business meeting in Chicago, Illinois in August 2015.

Nomination procedure

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

Nominations will be accepted through April 1, 2015.

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

Members of the TLC Awards Committee are:

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

Call for Nominations



2015 Jim Bulloch Award for Innovations in Management Accounting Education

Purpose

The purpose of the award is to recognize and reward faculty members who have created or written innovative pedagogical practices or curriculum materials in the area of management accounting. The award provides a plaque and \$3,000 to the recipient. The award is generously sponsored by the Institute of Management Accountants (IMA).

Criteria

Awards shall be made on the basis of several criteria. The innovation should be adaptable across a variety of educational contexts. The innovation should be broad in scope and should foster learning. The innovation should be low-cost to apply and adapt.

Eligibility and Application Procedures

Individual faculty members, groups of faculty, or departments teaching or preparing materials to be used for managerial or cost accounting education are eligible. Applications should include a description of the innovation, sample materials where feasible, and evidence that the innovation has been tested and has been shown to have educational benefits. Also include a contact person and address to whom the Award Committee can send requests for additional information, if need be. To nominate another faculty member or group of faculty, please send a completed application following the same guidelines. To be eligible for the award, the faculty member must be a member of the Management Accounting Section (MAS) of the AAA.

Award Committee Contact Information and Submission Deadline Applications should be **received by March 1, 2015** and sent via email to the Chair of the Committee: David E. Stout, Youngstown State University, destout@ysu.edu<<mailto:destout@ysu.edu>>.

Presentation of Award

The Award will be presented during the Management Accounting Section (MAS) Business Luncheon at the AAA Annual Meeting in August 2015.

Regards,

David E. Stout
Awards Committee Chairperson

**American Accounting Association
Teaching, Learning, & Curriculum Section
23rd Annual Meeting | TLC Breakfast Meeting Minutes
Monday, August 4, 2014 | 6:45 – 8:15 AM | Atlanta, GA**

Meeting Start: 7:20am

Attending: TLC Officers and Membership

The following items were discussed:

President Susan Crosson called the meeting to order and extended thanks to Cathy Scott and David DeBosky and their Annual Meeting Program Committee for their fantastic work on this year's program. She commented that this year's WOW event at the Georgia Aquarium was sold out and thanked KPMG for their continued generous support of the event.

The minutes from last year's meeting were presented and approved by the membership.

TLC Treasurer Bambi Hora presented the Treasurer's report which was approved by the membership.

Billie Cunningham thanked her Awards Committee and presented the following:

- An Outstanding Research Award sponsored by EY Foundation was presented to Carol Springer Sargent for her paper entitled **Find it, Fix it, and Thrive: The Impact of Insisting on Proficiency in Prerequisite Knowledge in Intermediate Accounting** published in *Issues in Accounting Education*, 2013.
- An Outstanding Research Award sponsored by EY Foundation was presented to David Stout for his paper entitled **Pack & Go Delivery Service: A Multi Component Cost Volume Profit (CVP) Learning Resource** published in the *Accounting Education: An International Journal*, 2014. David Stout graciously received the award which he will contribute to the AAA Service Project that donates backpacks to local school children.
- Hall of Honor Award, sponsored by KPMG Foundation, was presented to Cathleen Burns for her service to the section, particularly for her leadership of WOW Events, and for her task force leadership on The Pathways Commission.



Bambi Hora, Treasurer's Report



David Boynton and Susan Crosson

Susan Crosson recognized David Boynton of the AAA with TLC's World of Difference Award to for his exceptional support of the TLC Section.

Susan Crosson thanked all the officers, committee chairs, and regional coordinators for their efforts throughout the past year. She directed attendees to review the three documents on their tables: the TLC Program that contained the committee reports and last year's minutes, the Treasurer's report, and the Conference on Teaching and Learning in

Accounting (CTLA) produced **Insiders' Guide to the Annual Meeting** which list sessions that will be of interest to TLC members.

Susan Crosson then gave the keynote as her term as TLC President is at an end. She asked all to share at their tables their best TLC and AAA memories and to reflect on why they stood out. After some discussion, a few members shared these with everyone. Then, Susan outlined TLC's current activities and member investments, as well as presenting TLC's scorecard of number of members and financial information. She thanked the specific members who lead these TLC valuables and explained some of the reasons for declining TLC member numbers: demographics (AAA membership is graying) and a shift from school paying dues to member self-funding. Susan reminded all that many of the current TLC activities were the result of TLC's Strategic Planning five years ago and that it is time to focus on our future again. Susan asked each table to discuss their ideas for TLC's future and to write them down on the paper at their tables. After a lively discussion, several members shared their ideas with everyone.

Susan then turned the meeting over to TLC's 2014-2016 President, Gail Hoover King who said a few remarks.

Gail Hoover King called for the meeting to be adjourned at 8:15am.

Sadly, Paul H. Mihalek

Paul H. Mihalek, Professor Emeritus at Central Connecticut State University and valued member of the Teaching, Learning and Curriculum Section of the American Accounting Association passed away on Wednesday, August 20, 2014 at Hartford Hospital.

Paul earned his PhD from the University of Connecticut. He was an accounting professor at both the University of Hartford, where he was voted *Teacher of the Year*, and Central Connecticut State University. He also served on the Board of Regents of the University of Hartford. Paul's research interests included ethics and not-for-profit accounting, but those of us who knew him realized quickly that his true interest was teaching. During his career, he was an active participant in the Teaching, Learning, and Curriculum Section of the American Accounting Association, the Colloquium on Change in Accounting Education, and the Conference on Teaching and Learning Accounting.



As a contributing member of the Teaching, Learning and Curriculum Section, Paul served on its Innovations in Accounting Education Committee for several years and then became the Committee's Chair. Additionally, he served on the Section's Awards Committee for several years and then chaired that Committee this past year.

Paul served his country as a member of the US Army during the Vietnam War. Later in his life, he took on a different form of service: he was a member of the Finance Committee for the Windsor Historical Society and the Appeals Board for the Town of Windsor. Paul was a licensed CPA in both Connecticut and Maryland. He also was a member of the Connecticut Society of

Certified Public Accountants, the American Institute of Certified Public Accountants, and the Institute of Management Accountants.

Paul is survived by his wife, Linda. We, too, will miss him.

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

Call for Papers: *Special Issue* *Teaching Today's Accounting Students*

Advances in Accounting Education: Teaching and Curriculum Innovations

Submissions are invited for a special volume devoted to articles dealing with the new opportunities and challenges instructors face in teaching today's accounting students at the college and university level. The purpose of this special volume is to share best practices for teaching today's accounting students and to consider new ways and new delivery modes for teaching accounting in today's curriculum.

AIAE provides a forum for sharing generalizable teaching approaches ranging from curricula development to content delivery techniques. This special issue will feature research that contributes to more effective teaching in today's colleges and universities. Topics may include, but are not limited to, the following innovative pedagogical trends in accounting:

- pedagogies and content that engage today's students
- the creation of new teaching tools and materials for accounting classes (especially those incorporating new technology)
- the development of on-line and hybrid teaching options.
- the incorporation of social media into accounting classes
- Position papers on the changing environment for today's teaching and the impact on students and learning.
- Thought pieces that discuss the current state of teaching today's accounting students and potential future directions.

Non-empirical papers should be academically rigorous, and specifically discuss the institutional context of a course or program, as well as any relevant tradeoffs or policy issues related to teaching in today's environment. Empirical reports should exhibit sound research design and execution. Both empirical and nonempirical papers must develop a thorough motivation and literature review, possibly including references from outside the accounting field.

Submission process

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

Send manuscripts to aiae@neu.edu.

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

Papers should be submitted by November 1, 2014 to be considered for this special volume. All others will be published in future regular volumes of AIAE. If too few papers are accepted to fill a special volume, these papers will be published in a special section of a future regular volume of AIAE.

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