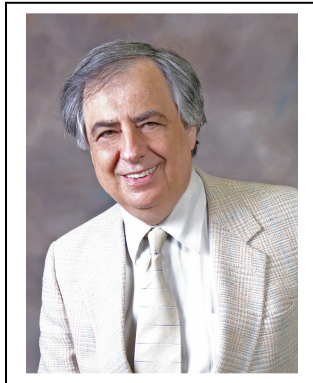




Teaching & Curriculum Section
American Accounting Association

The Accounting Educator

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A MESSAGE FROM THE CHAIR

Dear Teaching and Curriculum (T & C) Section Members:

I hope that your 2006-07 academic year is going well. I also thank you for supporting the AAA and our Section—and for allowing me to serve as your Chair. This letter will discuss some of our activities and plans for the future

Regional AAA Meetings

As you probably know, Regional AAA Meetings have long provided forums for many of our members to communicate with each other, to deliver and listen to papers dealing with educational/pedagogical issues, and to attend panel sessions that can bring useful information into our classrooms. In fact, educational papers have long constituted a major part of all papers and panels at AAA Regional Meetings, partly due to the cost savings for many of us who can commute to such Meetings compared to flying to our National Meetings.

As you also may know, attendance at Regional Meetings has fallen recently, due to declining budgets and private funding coupled with increased costs to support research faculty (e.g., to purchase databases)—all of which do not bode well for enhancing future attendance. The AAA leadership is greatly concerned with such trends, as such meetings have long been our organization's lifeblood, furnishing the only means for many members to meet with others. In fact, the AAA recently held a grant competition to seek ideas to stem this decline. I also welcome your ideas on how to increase attendance at such meetings.

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In the same vein, I thank Priscilla Burnaby (Bentley College) and Susan Hass (Simmons College) for surveying our members to determine how we can best serve our profession. They examined such areas as the need for (1) a T&C mid-year meeting, (2) an on-line journal, (3) on-line sharing of teaching materials and (4) changes to the section's objectives. More information on this topic will appear in our T & C Newsletter and at AAA Regional and National Meetings.

Research Trends and Educational/Pedagogical Research

I have long believed that our Section should help foster stronger educational/pedagogical research among our members, including having our educational journals receive increased recognition. In this light, many recent studies that rank journals and assess research productivity have found that the “better” the program, the fewer journals they count. Moreover, many premier programs give little or no research credit for most educational research.

Perhaps to strengthen the recognition of educational and other journals, faculty members will soon routinely place their research articles into researcher folders, similar to teaching portfolios, containing copies of their articles, and statements about the (1) quality of their works, (2) their roles in co-authored works and (3) how the works fit into their research agendas. Having our colleagues read and use such works can allow us to demonstrate that accounting education research can employ research techniques similar to those in other areas of accounting

Thank You

At this year’s Annual Meeting we will thank and honor two of our long-term giants in accounting academe—Fred Neumann and Jan Williams. Many other Regions and Sections have honored active members, and I am glad that we are doing the same at our Annual Meeting.

We also thank T &C members at our Regional Meetings by holding Ice Cream Socials for them and awarding cash prizes and plaques for the best T & C Papers at each Region.

Thank you all again for allowing me to serve as your Chair. Although I cannot list all of the colleagues who helped me this year, I wish to thank former T & C Chairs/Presidents Tim Fogarty, Tom Calderon, Dave Stout, Jim Rebele, Don Wygal and Bill Schwartz for their seasoned input. I also thank Dale Flesher for stepping up and editing this Newsletter when an illness prevented Steve Mintz from continuing his duties. Thanks also to Michael Haws for revamping our website.

Finally, I wish to thank my wife Natie for giving me the time to perform this job that I enjoy so much. I have often said that we all need a secure “home base” to survive the “battles” of the outside world.

Thank you again for your help, and I wish you all success in all your endeavors.

Sincerely,

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ELECTION—VOTE IMMEDIATELY

The Teaching & Curriculum Section Nominations Committee invites you to participate in its annual election. The voting is being conducted electronically. This year, we need to fill the office of Chair-Elect/Vice-Chair Academic, Vice-Chair-Practice, Secretary, and four Nominations Committee members. The roles and responsibilities of each position can be found in the Section's bylaws at: <http://aaahq.org/TeachCurr/bylaws2005.htm>.

The Nominations Committee is pleased to recommend the following outstanding candidates (listed alphabetically) for each of these positions:

Chair-Elect / Vice-Chair Academic

- Dale Flesher, University of Mississippi
- Rosie Morris, Texas State University San Marcos

Vice Chair Practice – Two-year term

- George Krull, Grant Thornton (Retired)

Secretary Two-year term

- Marvin Bouillion, Iowa State University
- Roland Madison, John Carroll University

Nominating Committee One-year term

- Susan Crosson, Sante Fe Community College
- Lori S. Kopp, University of Lethbridge
- Kate Mooney, St. Cloud State University
- Don Wygal, Rider University

A brief biography for each candidate is available on the next page, at the ballot website, and at the T&C's home page. Your participation in this election is essential to the activities of the Section. Please click on the link below and take the few minutes it requires to vote electronically at the following site:

<http://aaahq.org/ballots/TCballot07/ballot2007.cfm>.

The voting period ends on APRIL 30.

Thank you very much for your participation and interest in this election. Thanks to all nominees for volunteering to serve the Section.

T&C Nominations Committee
Chair - Thomas Calderon, The University of Akron
Robert Allen, University of Utah
Susan Crosson, Sante Fe Community College
Kate Mooney, St. Cloud State University
Don Wygal, Rider University

CHAIR-ELECT/VICE CHAIR-ACADEMIC

DALE L. FLESHER is Arthur Andersen Alumni Professor and Associate Dean in the School of Accountancy at the University of Mississippi. He received bachelors and masters degrees from Ball State University and a Ph.D. from the University of Cincinnati. Dr. Flesher holds CPA, CIA, CMA, CFM, CGFM, and CFE certificates. He has authored over 300 articles in over 100 journals, including *The Accounting Review*, *Journal of Accountancy*, *Issues in Accounting Education*, and *AOS*. He is the author of 42 books (in 76 editions), including *Internal Auditing Standards and Practices*, *CMA Examination Review* (with Irv Gleim), and the 75th anniversary history of the American Accounting Association. He served on several AACSB accreditation teams and has completed a book on the history of AACSB. He has served as editor of *The Accounting Historians Journal* and is the current editor of the T&C's *Accounting Educator*. He is also the T&C's program chair for the 2007 annual meeting in Chicago. Dr. Flesher won the University of Mississippi's Burlington Northern Achievement Award as the outstanding faculty member campuswide. In 1976, he won the campus-wide outstanding teacher award from Appalachian State University. He won the 1990 Leon Radde Award from the Institute of Internal Auditors as the outstanding auditing educator world wide. He was the Mississippi Society of CPAs' 1998 Educator of the Year. In 2005, he received the first annual Thomas Burns Biographical Research in Accountancy Award. He is a member of AICPA's Council. His wife, Tonya, is also an accounting professor and former dean at Ole Miss. Dale and Tonya will be the co-chairs of the 2008 AAA Annual Program Committee for the Anaheim meeting.

ROSELYN MORRIS (ROSIE) is the Chair of the McCoy College Department of Accounting at Texas State University-San Marcos. Joining the McCoy business faculty in 1993, Rosie's teaching areas include accounting ethics and auditing. Her teaching awards include the Texas Society of CPAs Outstanding Educator for 2002, the Texas State McCoy College of Business Administration's Teaching Excellence Award for 2000, and the Technology Innovation Award from Accounting Instructors' Report in 2001. Rosie has served as Program Chair for the SW region, 2006-2007; Secretary of the T&C Section; Chair of the T&C's Assessment Committee; Chair of TSCPA Seminar for Accounting Educators, 2001 and 2002; and Chair of TSCPA Relations with Educational Institutions, 2000-2004. She is also a member of the Qualifications Committee of the Texas Board of Public Accountancy.

VICE CHAIR - PRACTICE

GEORGE KRULL retired in 2000 as a partner in the Executive Office of Grant Thornton LLP, where he was the National Director of Strategic Learning from 1982 to 2000. He continues his involvement with education through his participation in the AICPA, AAA, FSA, and AACSB. He has served on AICPA committees and task forces, including Computers and Information Systems, Continuing Professional Education, EDMAX, Professor/Practitioner Case Development Program and Pre-certification Executive Education (PcEEC). George now chairs the PcEEC. George was a six-year member of the AACSB's Accounting Accreditation Committee, and he continues to do peer reviews of business and accounting education programs. He is involved in recruiting high school students to study business and accounting and practitioners to enter doctoral programs in accounting. He is a frequent speaker and has authored

several articles. His most recent co-authored article, "Assessing the Shortage of Accounting Faculty," appeared in *Issues in Accounting Education*, May, 2006. Dr. Krull graduated with undergraduate, graduate and doctoral degrees from The Ohio State University, Oklahoma State University and Michigan State University, respectively.

SECRETARY

MARVIN L. BOUILLON is the Interim Chair of the Accounting and Finance Departments and the Director of the Master of Accounting Program at Iowa State University. He earned his Ph.D. from The University of Kansas and taught at both The University of Kansas and Washburn University before joining Iowa State in 1986. Currently, Dr. Bouillon is the Book Review Editor for *Issues in Accounting Education* and is the faculty advisor for Beta Alpha Psi. He has published educational articles in *Issues in Accounting Education* and *Journal of Education for Business*, four book reviews and 36 teaching supplements for book publishers. Besides the education publications, Dr. Bouillon has 20 other publications in a variety of accounting, economics, and real estate journals. Dr. Bouillon has won numerous teaching awards over his career. Dr. Bouillon has taught undergraduate and graduate managerial accounting classes, along with some introductory courses in financial accounting and real estate.

ROLAND L. MADISON, Professor of Accountancy at John Carroll University, has been a member of the AAA since 1978. He has served on the steering committee of the AAA Ohio Region for eleven years, serving as secretary/treasurer (1997-2000), president-elect (2000-2001), president (2001-2002) and co-program chair--plenary sessions (2005-2007). He served on the executive committee of the Management Accounting Section and was program chair of the 1995 national meeting for the Section. Roland is a member of the IMA, where he serves on the editorial boards of *Strategic Finance* and *Management Accounting Quarterly*. He is also a member of IMA's Committee on Ethics and serves the Institute in many different leadership capacities. Since coming to John Carroll University as chair of the department in 1983, he has published over 120 articles and papers in business and accounting. His research interests are currently in the areas of ethics and accounting education, including a feature article on ethics education that appeared in *Issues in Accounting Education* (May, 2006).

NOMINEES FOR NOMINATING COMMITTEE

SUSAN V. CROSSON is the Accounting Program Coordinator and a Professor of Accounting at Santa Fe Community College, Gainesville, FL. Previously she taught at University of Florida; Washington University in St. Louis; University of Oklahoma; Johnson County Community College in Kansas; and Kansas City Kansas Community College. Susan is active in many academic and professional organizations. She serves on the AICPA Pre-certification Education Executive Committee and is on the Florida Institute of CPAs Accounting Careers and Education Committee and the Florida Association of Accounting Educators Steering Committee. She has served as the American Accounting Association's Vice President for Sections and Regions and as a Council Member-at-large, Chairperson of the Membership Committee, and was Chairperson of the Two-Year Accounting Section. Previously she served as Chairperson of the Florida Institute

of CPAs Accounting Careers and Education Committee and was Chair of the Florida Institute of CPAs Relations with Accounting Educators Committee.

LORI KOPP is an Associate Professor at the University of Lethbridge in Canada. Lori's research focuses on the judgment and decision making of auditors and accountants and accounting education. In 2005 she received, with Fred Phillips, the AAA Outstanding Research in Education Award. She has previously served on the Membership Committee of the auditing section of the AAA. She is currently serving on the Outstanding Research in Education Award Committee of the AAA and the Communications Committee of the Canadian Academic Accounting Association.

KATE MOONEY is a professor of accounting at St. Cloud State University. She has served the Teaching and Curriculum section on the nominating committee and as a regional coordinator. She is currently on the Membership committee for the AAA and has served on the several other committees. She chairs the Notable Contributions to Accounting Literature Award Selection committee, a joint committee of the AICPA and AAA. In 2006 she was appointed to the Minnesota Board of Accountancy.

DONALD E. WYGAL has been a member of the Rider University Accounting faculty since 1984, serving as department chair for 15 years. He is active in national and international accounting professional organizations, including service as Chair of the Teaching and Curriculum Section of the American Accounting Association and membership on the Pre-certification Education Executive Committee of the AICPA and the Committee on Academic Relations of the Institute of Management Accountants. He serves on the editorial boards of several professional journals and is both a past and current Associate Editor of *Issues in Accounting Education*. He has previously served the T&C Section as Regional Director, Membership Chair, Annual Meeting Program Chair and Treasurer.

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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HAVE YOU SEEN? ABSTRACTS OF RECENT ARTICLES ON ACCOUNTING EDUCATION

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1. The Impact of Computer-Assisted Learning on Academic Grades: An Assessment of Students' Perceptions.

Tracey McDowall and Beverley Jackling, *Accounting Education*, December, 2006, Vol. 15, Issue 4, 377-389.

This study examines student perceptions of the usefulness of Computer-Assisted Learning (CAL) packages in learning accounting concepts in terms of the influence on academic

performance. Additional factors affecting academic performance (such as gender, prior studies of accounting, and computer systems, and entry background) are incorporated in the development of a multiple regression model, together with perceptions of CAL. The study uses a sample of 280 second-year undergraduate accounting students from an Australian university to test the model. In contrast to prior studies, this study showed that positive perceptions of the usefulness of CAL significantly influenced performance. Additionally, it was found that international students, many of whom enter university at the second year level having obtained advanced standing credits, had significantly poorer performance than local students. The findings show that gender and prior studies of accounting and computing systems were not significant influences on academic performance. Overall, the results have implications for accounting educators utilizing CAL in courses as a means of improving students' understanding of accounting concepts and academic performance.

2. An Examination of the Impact of Accounting Internships,

Dale R. Martin and Jack E. Wilkerson, Jr., *The Accounting Educator's Journal*, Vol. 16, 2006.

This study is based on two related premises. First, that the stronger the business and professional background possessed by students, the more confident and motivated they will be to take an active, independent role in their education. However, the typical 18-22 year old accounting student brings little professional or business context to the study of accounting. Taken together, these beliefs suggest that a significant benefit of an accounting internship experience is that, by strengthening the professional and business context of accounting students, the internship experience will facilitate more active, independent learning and problem solving by the students. A study of the effects of an internship experience on student attitudes and perceptions is important because it should provide insights into the following three issues: (1) Why previous research has provided conflicting results as to the assumed educational enhancements from internship programs? (2) Whether internships will provide attitudinal and perceptual changes that might have more lasting effects on such things as motivational levels and development of better interpersonal skills? (3) How accounting firms might want to structure their internships so as to maximize recruitment benefits to the firms? The authors conclude that post-internship academic performance should not be expected to improve as a result of an internship experience. The students believed their internship experience enhanced their knowledge and skill base, but did little to improve academic motivation. Based on the findings, it is not surprising that previous studies have provided conflicting results – student post-internship academic performance may well be affected positively by the knowledge effects of an internship and negatively by the attitude effects, resulting in an ambiguous overall effect. Analysis suggested that students believed the internships were a long-term valuable experience, but the experience did little to strengthen their desire for a career in accounting. The students felt the internship experience was more beneficial to their long-term career than to improvements in their academic performance.

3. Change in Accounting Programs: The Impact of Influences and Constraints,

James Duncan and James Schmutte. *The Accounting Educator's Journal*, Vol. 16, 2006.

How did the accounting community modify its academic programs when faced with the 150-hour requirement and other forces for change? This paper examines the changes in accounting programs within the context of two external forces, the 150-hour legislation and AECC

recommendations, and two internal constraints, institution size and AACSB accreditation. Department chairpersons and program administrators provided data on the design of accounting programs, including structure, types of curricular changes, and offered concentrations. The results of the study indicate that the majority of respondents attribute importance to the AECC recommendations and the 150-hour requirement in designing program changes. However, institutions grouped by size and accreditation status differ significantly in the importance of the AECC recommendations, types of curricular changes, and concentrations offered.

4. Sink or Skim: Textbook Reading Behaviors of Introductory Accounting Students, Barbara J. Phillips and Fred Phillips, *Issues in Accounting Education*, February 2007, Vol. 22, Issue 1, 21-44.

Despite the significant emphasis that instructors place on textbooks in introductory accounting courses, little research exists to describe how students interact with their textbooks. Using learning journals, 172 undergraduate students provided detailed, real-time accounts of their experiences with 13 chapters of an introductory financial accounting textbook. Using the method of grounded theory, supplemented with quantitative tests of association, this study characterizes textbook use from a student perspective. Results indicate that, for students, reading is a motivated behavior, with the specific motives varying across different groups of students and leading to different consequential actions. Academically strong students read with the primary goal of understanding assigned material, as evidenced by their willingness to (1) engage in reading before the related material is covered in class, (2) persist when material becomes difficult, and (3) establish defined action plans that promptly resolve confusion. In contrast, weaker students read with the primary goal of reducing anxiety, by deferring reading and terminating it when comprehension becomes difficult. The findings are used to create guidance that instructors can provide to students and to direct future research by outlining important and interesting questions requiring further investigation.

5. Using Active Student-Centered Learning-Based Instructional Design to Develop Faculty and Improve Course Design, Delivery, and Evaluation, David Lavoie and Andrew J. Rosman, *Issues in Accounting Education*, February 2007, Vol. 22, Issue 1, 105-118.

This paper describes how the Resource-Enriched Learning Model (RELM), an active student-centered approach to faculty development and course design, delivery, and evaluation (Lavoie 2001), has been applied to develop an online Master of Science in Accounting Program. With its focus on the processes underlying quality teaching and learning, RELM provides faculty with a skill set learned in the same environment that they ultimately will create for their students. Having experienced active learning firsthand in the online environment, faculty are better prepared to create a similar learning environment for their students.

6. The Relationship between Moral Reasoning and Plagiarism in Accounting Courses: A Replication Study, Mohammad J. Abdolmohammadi and C. Richard Baker, *Issues in Accounting Education*, February, 2007, Vol. 22, Issue 1, 45-55.

The authors investigate the relationship between moral reasoning and plagiarism by students in accounting courses using the Internet tool, turnitin.com (<http://www.turnitin.com>). Plagiarism is defined as the percentage of words copied from the Internet without proper acknowledgment. Three undergraduate and three graduate capstone accounting courses are used to hypothesize and find support for a significant inverse relationship between moral reasoning, as measured by the Defining Issues Test, and plagiarism. There is evidence of more plagiarism at the end of the semester than the beginning, and an inverse relationship between plagiarism and grade point average.

7. An Exploration into Factors That Impact Upon the Learning of Students From Non-Traditional Backgrounds,

Jon Lyons, *Accounting Education*, September, 2006, Vol. 15, Issue 3, 325-334.

UK higher education institutes (HEIs) have widened participation of students from non-traditional backgrounds. These include students who are aged over 21, students in paid employment, and those with non-traditional qualifications, perhaps from other countries or access courses. This has led to a need to explore factors that might impact the learning of such students. A greater understanding of such factors might better enable HEIs to provide all students with opportunities to study accounting. The participants in this study are first-year students studying accounting at a post-1992 UK university, which has a high proportion of students from non-traditional backgrounds. A series of interviews with such students and the lecturers who teach them explores what engages and what detaches them from learning when studying accounting. The study suggests factors, such as employment and other commitments away from university and the student's relationship with the university, which might impact on how students engage in learning.

8. The Teaching of Transfer Pricing: Theory and Examples,

Mark Tippett and Brian Wright. *Journal of Accounting Education*, Volume 24, Issue 4, 2006, 173-196.

This paper presents a framework for teaching transfer pricing at the advanced undergraduate or masters levels. The approach is based on the economic transfer pricing model of Hirshleifer (1956), but uses a series of numerical examples to “flesh out” the principles arising from the purely diagrammatic approach taken by Hirshleifer. Also developed are numerical examples that illustrate the effects that removing the frictionless markets assumptions (that underscore the Hirshleifer approach) can have on optimal transfer pricing rules. The focus is on the lack of goal congruence introduced by agency considerations and the role of accounting procedures in alleviating these agency issues. The teaching materials embodied in this article have been successfully used by the authors in advanced undergraduate managerial accounting classes.

9. The Associations Among Accounting Program Attributes, 150-Hour Status, and CPA Exam Pass Rates,

Jeff Boone, Joseph Legoria, Deborah L. Seifert and William W. Stammerjohan, *Journal of Accounting Education* Volume 24, Issue 4, 2006, 202-215.

This study provides a better understanding of the associations among attributes of schools providing accounting education, 150-hour status, and CPA exam pass rates. The authors model

program-level pass rates as a function of the state's 150-hour status and several program-specific attributes, including: the level of AACSB accreditation, student selectivity, the percentage of candidates with advanced degrees, and faculty research productivity. Examined are average pass rates of 520 accounting programs that provided 43,711 first-time candidates for CPA exams given in 1998 and 1999. Similar to most prior studies the authors found that candidates from more selective schools, candidates with advanced degrees, and candidates who attended schools located in jurisdictions with the 150-hour requirement fully in place have higher average pass rates. However, they also found a significant decline in average pass rates during the 150-hour transition period and only weak evidence of an association between program-level pass rates and college-level or separate AACSB accounting program accreditation.

10. University Accounting Curricula: The Perceptions of an Alumni Group,

Shirley Carr, Frances Chua, and Hector Perera, *Accounting Education*, December 2006, Vol. 15 Issue 4, 359-376

Many of the problems associated with accounting education could be due to two reasons: inadequate attention given to the design of accounting programs, and the narrow view of stakeholder approach adopted in examining education issues. The existing literature mainly focuses on students' perception about issues such as teaching quality, alumni experience in major accounting firms, and so on. This paper deals with the design of accounting programs, and proposes to ascertain the views of an important stakeholder group (i.e. alumni) on this issue. The findings give credence to some of the generally held views, e.g. that it is no longer appropriate for tertiary education providers to adopt a one-size-fits-all approach. However, in some areas, the findings represent a stark contrast to the views on certain issues promulgated by the professional bodies in New Zealand and overseas including the USA, (for example, the issue of appropriate proportions of accounting, business and liberal studies in an accounting programs). Notably, the respondents placed a low importance on auditing as part of an education program. Further, in terms of the emphases that should be placed in an accounting program, contrary to the endorsement in the literature, 'work experience' was not considered as important as other areas of emphasis, (e.g. global perspective, local perspective, professionalism and social and environmental perspective).

11. Decision Making in a Public Accounting Firm: An Instructional Case in Risk Evaluation, Client Continuance, and Auditor Independence Within the Context of the Sarbanes-Oxley Act of 2002,

Ambrose Jones III and Carolyn Strand Norman. *Issues in Accounting Education*. November, 2006. Vol. 21, Issue 4.

This paper provides a review and analysis of the primary external criticisms over the last century of accounting education and selected responses by accounting professionals and academics. The objective was to demonstrate the constancy of criticism and the failure of any criticism to effect meaningful change in the delivery of accounting courses. The scandals of the late 19th century opened university doors for accountancy. The article begins by examining the profession's earliest vision for accounting education within the Progressive reform movement. For more than a century, there has been a consensus that technical knowledge is totally inadequate as the basis

of accounting education, but the accounting curriculum continues to have a decidedly technical orientation. One of the themes that emerges is the consistency with which those calling for reform--practitioners and academicians--have repeated this message and how little effect it has had. From a historical perspective, two interesting questions arise: Why did accounting curricula become increasingly technical throughout the 20th century, despite repeated calls for change? What has rendered accountants' social obligation oblique, if not obliterated, in most of our accounting courses?

12. International Accounting for Business Majors,

David Durkee. *The Accounting Educators' Journal*, Vol. 16 (2006)

An International Accounting course can meet the needs of both accounting and non-accounting business majors, even if it is designed with only the first financial accounting course as a prerequisite. The course is concept-based rather than rule-based. The paper offers a suggested outline based on the International Accounting course at Weber State University. The course provides students with the chance to develop understanding of international business topics through research, writing assignments, oral presentations and group work. The intended outcome of the course is that business students have an understanding of relevant international accounting issues, the nature of GAAP differences, and the limitations of financial statement comparisons across countries. Students compare domestic and foreign financial statements throughout the course. If a textbook is used, it must be adapted to fit the limited course prerequisite. Lists of websites and research topics are included as appendixes.

13. Digitizing the Accounting Historians Journal: A Short History,

Royce D. Kurtz, David K. Herrera, and Stephanie D. Moussalli, *The Accounting Historians Journal*, Vol. 33, No. 2, December 2006, 157-168.

The Accounting Historians Journal has been digitized by the Library at the University of Mississippi, along with all exposure drafts issued by committees of the AICPA, and many other items of interest to accounting faculty members. This article explains how the University of Mississippi became the National Library of the Accounting Profession and the types of resources that are available, via the Internet, in fully word-searchable form from that library (available at <http://umiss.lib.olemiss.edu:82/screens/dacopac.html>). Researchers can make serendipitous findings at the website, regardless of their research interests.

ACADEMICALLY QUALIFIED (AQ) VERSUS PROFESSIONALLY QUALIFIED (PQ)

Following are two short articles dealing with the classification of accounting instructors under the AQ and PQ accreditation rules of AACSB International. These are intended to provide accounting faculty with hands-on definitions for use in their own departments.

Successfully Implementing the Standards for Professionally and Academically Qualified Faculty

**Karen V. Pincus (AQ), University of Arkansas,
William P. Curington (AQ), University of Arkansas
Carole Shook (PQ), University of Arkansas**

In “Deploying Professionally Qualified Faculty: An Interpretation of AACSB Standards” by Jerry E. Trapnell (issued February 1st) there is a discussion of how Colleges of Business are required to provide “information on academic and professional qualifications for each faculty member”. In October 2006, the University of Arkansas’ Department of Accounting was one of the first schools to undergo an accreditation visit after this guidance was issued. We were successfully re-accredited, with a note as to how well we had defined academically qualified (AQ) and professionally qualified (PQ) faculty, and a mention that this was also an area that needed improvement. (We were a bit confused also). First, let us examine the elements that the AACSB accreditation team found to be of particularly high quality.

The Sam M. Walton College Personnel Document, Section IV, Academic and Professional Qualification of the Faculty, addressed the elements required in this policy. In all cases, programs need clear criteria and additional guidelines for determining academically or professionally qualified status at the time of hiring. At the University of Arkansas, the department chair places new faculty in a classification when hired, with their status reviewed if they continue as a part of the annual faculty performance evaluation. The classification is then reviewed by the dean. The review by the dean is intended to check for consistency across departments. According to the standards, to be classified as academically or professionally qualified the following items must be addressed:

- The educational background, experience, and demonstrated expected targets or outcomes of the activity
- The priority and value of different activity outcomes must reflect the mission and strategic management processes
- Quality standards required of each activity and how quality is assured; and
- The quantity and frequency of activities and outcomes expected within a typical AACSB review cycle to maintain each status.

To be considered professionally qualified at the University of Arkansas, the faculty member must possess an advanced degree such as a master’s degree for Accounting and CPA or professional examination certification, and a law degree and having passed the BAR exam for

Business Law (which is considered a part of the Accounting Department). Professional experience is required consistent to the area of teaching responsibility. After hiring, the professionally qualified candidates must exhibit that they have continued to develop in their field and/or have undergone training to increase their teaching abilities. Information related to qualifications and training are gathered each year from the annual performance review materials. Academically qualified faculty should have a doctoral degree in Accounting, with preparation for teaching in their doctoral program, and must provide intellectual contributions. We are consistent with the guidelines issued by the AACSB. One element that puts teeth in our policy is that failure to maintain academic qualification can lead to an unsatisfactory annual evaluation. Multiple years of unsatisfactory can trigger a post tenure review policy.

Faculty in the Walton College are also classified into participating and supporting categories, the same as for academic or professional qualifications. This is not specifically listed in the standards, but was an area that the accreditation team found particularly appealing. Participating faculty involve three categories: tenured and tenure track faculty, full time non-tenure track faculty, and part time non-tenure track faculty. Tenured and tenure track faculty have responsibilities in teaching, research, and service. If their overall rating in the annual faculty evaluation process is at least acceptable, they are classified as participating.

Full time non-tenure track faculty that have workload responsibilities for service and/or research in addition to teaching responsibilities and have an overall annual rating of at least acceptable are classified as participating. Non-tenure track, part-time faculty who have workload responsibilities for service and/or research in addition to teaching responsibilities, are anticipated to have a continued commitment within the College, and have an overall annual rating of at least acceptable are normally classified as participating. However, department chairs use judgment in deciding if the non-teaching responsibilities are significant enough to warrant a participating classification. Supporting faculty are considered to be non-tenure track, part-time faculty with only teaching responsibilities, doctoral students with teaching responsibilities, or staff who are essentially non-tenure track faculty.

We can only estimate why this was also an area listed for improvement in our AACSB accreditation report. However, in a review of the standards, we note that we have not listed specific development activities that are sufficient to sustain PQ status and the level and amount of development that is required. In the guidelines, there are specific items listed such as creating and/or delivering highly successful executive education programs, successfully publishing papers or making other intellectual contributions, and/or continuing in an active role of significance within a business enterprise. This is an area that we will work to improve in the future.

On the AQ process, although the team agreed with our avoidance of quantitative standards for intellectual contributions, they were unsure as to how we would insure consistent quality and quantity across the faculty. There was a hint that they wanted us to make this clearer in the policy. We are not sure how exactly we are going to do that...but this is an area that we desire to develop more fully.

Although we have some areas to improve upon, overall the AACSB accreditation team was impressed by our efforts to define academic and professional qualifications. Our hope is that our experience will help others manage their future AACSB accreditation evaluation.

Definitions of Academically and Professionally Qualified Status in Georgia Southern University's College of Business Administration

P. Edwin Metrejean, Georgia Southern University

The AACSB has many standards that must be followed to obtain and maintain accreditation. One of the accreditation standards deals with faculty qualifications. Standard for Business Accreditation No. 10 deals with intellectual qualifications and current expertise required of the faculty to satisfy the school's mission. The standard states that qualifications include a combination of an academic degree accompanied by activities performed after completion of the degree that allow faculty members to stay current in their teaching responsibilities and their professions. (AACSB 2006) The standard also states that a school must have a clearly defined evaluation process to evaluate how its faculty members are contributing to its mission. (AACSB 2006) These evaluation methods can vary greatly from school to school.

The AACSB standard states that 50 percent of faculty members must be academically qualified, and at least 90 percent of faculty members in total must be either academically qualified (AQ) or professionally qualified (PQ). The standards give schools flexibility by allowing them to develop their own definitions of AQ and PQ. Examples given by the AACSB for schools' definitions of AQ and PQ status include educational background, experience, and intellectual contributions during the AACSB review cycle. (AACSB 2006)

The mission statement of the Georgia Southern University College of Business Administration (COBA) states that its main focus is to provide a student centered community that "presents, applies, and extends the current boundaries of knowledge about today's dynamic global business environment." (GSU COBA 2006) With respect to that mission, a faculty member in COBA is considered to be AQ if that faculty member 1) possesses a doctoral degree in (or related to) the field in which he or she is teaching, 2) has completed at least three quality publications over the past five years, or 3) has completed at least two quality publications and at least one validating academic experience over the past five years. There are exceptions to these rules for faculty members who have completed all work on a doctoral degree except for the dissertation (ABD), who have completed a doctoral degree within the past five years, or who do not have a doctoral degree but who satisfy the second or third condition above.

A quality publication is defined by Georgia Southern's COBA as one that was subjected to a formal review process (either peer or editorial review) and is readily available for public scrutiny. A validating experience for an AQ faculty member can take many forms. The following are examples of some validating experiences:

- a faculty internship,
- major editor responsibilities such as editor-in-chief or executive editor,
- a funded grant proposal from a major funding agency,
- publishing a second or later edition of a textbook,
- writing an invited article for a journal or nationally-known practitioner periodical, or
- obtaining new and appropriate certifications. (GSU COBA 2006)

A faculty member is considered to be professionally qualified if that faculty member 1) possesses a masters degree in business or a related area, e.g., accounting or taxation, 2) is currently working full time with business job responsibilities related to the field in which the faculty member is teaching, 3) completes at least one quality publication in the preceding five years, or 4) completes at least one validating experience in the preceding five years. Please note that by meeting any one of the four requirements, the faculty member obtains PQ status. Faculty members who retired within five years of an appointment in COBA and who were in business but are transitioning to teaching will also be considered to be PQ.

The definition of a quality publication is the same for PQ status as it is for AQ status. However, activities that are considered to be validating experiences are different. Examples of validating experiences for PQ status are:

- creating and/or delivering executive education seminars,
- maintaining a consulting practice with evidence of multiple major clients,
- serving on the board of directors for a not-for-profit organization,
- writing an invited article for a nationally-known practitioner periodical,
- writing a popular press book that achieves national distribution,
- delivering speeches around the country to business people,
- authoring reports that are widely disseminated,
- publishing a newsletter or sequence of reports that attracts a robust subscription base,
- operating or owning a profitable business with substantial annual revenues, or
- obtaining new and appropriate certifications. (GSU COBA 2006)

The lists of validating experiences are examples of the types of activities that will allow a faculty member to become either AQ or PQ. They are not intended to be all inclusive lists of what must be accomplished. For both AQ and PQ status, COBA looks for sustainability and ongoing activity, so faculty members have flexibility to find an activity that will fit their schedules and career paths.

Qualification of validating experiences is usually handled on a case-by-case basis if a faculty member is unsure about whether the activity does in fact qualify. Typically, the faculty member knows for certain whether a particular activity will pass muster because the COBA's Faculty Handbook explains what validating experiences are and gives several examples. However, in some cases, the faculty members will check with department chairs or directors, the associate dean, and possibly the dean, who has the final authority, regarding whether the activity that is not specifically listed in the Handbook qualifies as a validating experience.

References

- Association to Advance Collegiate Schools of Business (AACSB). 2006. *Eligibility Procedures and Standards for Business Accreditation*. St. Louis, MO.
- Georgia Southern University, College of Business Administration. 2006. Faculty Handbook. Statesboro, GA.

ADVANCES IN ACCOUNTING EDUCATION **CALL FOR PAPERS**

Volume 9 – Deadline July 1, 2007

Advances in Accounting Education is a refereed, research annual whose purpose is to meet the needs of individuals interested in the educational process. Articles may be non-empirical or empirical. Our emphasis is on pedagogy, and articles **MUST** explain how teaching methods or curricula/programs can be improved. We publish more articles than the other accounting education journals; we average around 13 to 14 per issue.

Non-empirical papers should be academically rigorous. They can be thought pieces (e.g., anecdotal experiences with various pedagogical tools, position papers on particular issues, or historical discussions with implications for current and future efforts).

For empirical reports sound research design and execution are critical. Articles must develop a thorough motivation and literature review (possibly including references from outside the accounting field) to provide the basis for the efforts and place the study in a solid context.

Submission Information

Send one hard copy by regular mail (including any research instruments) with a \$35 submission fee payable to the name of the relevant editor. By email send two files; one with a copy but without a cover page and one solely with a cover page. Manuscripts should include a cover page, listing all authors' names and address (with telephone numbers, fax numbers and e-mail addresses). The authors' names and addresses should not appear on the abstract. To assure an anonymous review, authors should not identify themselves directly or indirectly. References to unpublished working papers or dissertations should be avoided.

Submit manuscripts to:

Non-empirical

Bill N. Schwartz
170 Prospect Avenue Apt. 8-L
Hackensack, NJ 07601
bschwartz0109@optonline.net
201-663-5307

Empirical

Anthony H. Catanach
Villanova School of Business
Villanova University
Villanova, PA 19085-1678
anthony.catanach@villanova.edu
610-519-4825

REVISED CALL FOR PAPERS—ACCOUNTING EDUCATION

The Interface Between Academic Education And Professional Training for Accountants

In 2008, *Accounting Education: an international journal* plans to publish a themed issue dedicated to the interface between Academic Education and Professional Training for Accountants. Invited Guest Editors for this themed issue are Elaine Evans (Macquarie University, Australia) and Roger Juchau (University of Western Sydney, Australia), AE's usual editorial policies will apply.

Interface matters cover a range of topics having historical, current and prospective settings. Research dealing with the 'how', 'why' and 'should' interface questions has limited exposure in the research journals. The problems of linkage and closure between academic education and professional training have currency, given the present pressures from students and employers to move accounting preparation to a more efficient, economic and practical basis. Expectations of academics, students, employers and professional bodies struggle for alignment as current university and professional employment conditions generate new pressures for changing the academic and professional pathways for educational development.

Papers are sought on any aspect of interface topics between academic education and professional training in accounting. The following list of suggested topics is indicative but not intended to be exhaustive:

- Historical analysis of pathways
- Critical evaluation of interfaces
- Models for successful interface
- Drivers for changes in interface/linkages
- Convergence/divergence – accounting education and accounting work
- Failure in academic and professional provision of accounting education
- Studies of current academic and professional accounting education – evaluative, critical, analytical
- Mediating forces for change in education and training
- Significance of expectation gaps
- Jurisdictional disputes between Academic Education and Professional Training

We welcome notification of initial interest by potential authors and we are happy to discuss proposals at their embryonic stage. ***The revised deadline for final submissions is 30 June 2007.*** Submission in hard copy or electronically can be made to either:

Dr Elaine Evans
Accounting
Macquarie University
New South Wales 2109
Australia
eevans@efs.mq.edu.au

Professor Roger Juchau
Accounting
University of Western Sydney
P O Box 1797, Penrith
Australia
r.juchau@uws.edu.au

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

2007 ANNUAL MEETING PROGRAM IN CHICAGO

T&C Panels at 2007 Annual Meeting

Title: [Opportunities for Educators to Work with The Institute of Internal Auditors](#)

Ali Adolmohammadi, Bentley College
Veronica Johnson, Institute of Internal Auditors
Jeffrey Swerdlow, Institute of Internal Auditors Research Foundation

Title: [AP Accounting Course and Exam Progress](#)

Heather Bunning, AICPA Senior Manager Of Education & Recruitment
Susan Crosson, Santa Fe Community College
Dan Deines, Kansas State University
Dennis Reigle, AICPA

Title: [Continuous Improvement: Changing the CPA Examination](#)

Nicholas Mastracchio Jr., University at Albany School of Business
Krista Breithaupt, American Institute of CPAs
Richard DeVore, American Institute Of CPAs
Craig N. Mills, American Institute of CPAs

Title: [Addressing the Viability of Accounting Programs at Institutions with Local or Regional, Metropolitan Foci: A Panel Proposal for the AAA's 2007 Annual Meeting](#)

Alan Reinstein, Wayne State University
Tom Calderon, University of Akron
Bruce Cole, Virchow Krause CPAs

T&C Traditional Concurrent Session Papers

Title: [Who Should Teach Ethics Courses in Business and Accounting Programs?](#)

Mohammad J Abdolmohammadi, Bentley College

Title: [Teaching International Accounting: An Assignment to Measure the Ability of Students to Use the Internet to Translate Currencies and Record the Results](#)

William B. Pollard, Appalachian State University

Title: [Students' Beliefs, Attitudes and Study Majors– A Longitudinal Study](#)

Fawzi Laswad, Massey University
Lin Mei Tan, Massey University

Title: [The Present State of the Business Law Education of Accounting Students](#)

Mehmet C. Kocakulah, University of Southern Indiana
A. David Austill, Union University
Brett J. Long, University of Southern Indiana

Title: [*An Empirical Investigation of the Effects of SRS Technology on Introductory Managerial Accounting Students*](#)

Christopher T Edmonds, Virginia Polytechnic Institute and State University
Thomas P Edmonds, University of Alabama Birmingham

Title: [*Auditing the Auditors: A Case on PCAOB Inspection Reports of Registered Public Accounting Firms*](#)

Brian E. Daugherty, University of Wisconsin - Milwaukee
Marshall K. Pitman, University of Texas at San Antonio

Title: [*Actions Speak Louder than Words: a Case Study on Corporate Governance and the International Ramifications of Sarbanes-Oxley*](#)

Lizabeth Austen, East Carolina University
John T. Reisch, East Carolina University
Larry P. Seese, East Carolina University

Title: [*Factors Affecting Performance in Introductory Financial Accounting and the Decision to Major in Accounting*](#)

Stuart H Jones, University of Calgary
Michael Wright, University of Calgary

Title: [*First Motors Corporation: A Classroom Case on Impairments*](#)

Tim Krumwiede, Bryant University
Emily Giannini, PricewaterhouseCoopers

Title: [*A Conceptual Framework for Reconciliation of Net Income to Operating Cash Flow*](#)

Ting J. Wang, Governors State University
John Smigla, Myers University
Kamala Raghavan, Robert Morris University

Title: [*Two Small Fraud Cases*](#)

Carol J. Normand, University of Wisconsin - Whitewater

Title: [*An Exploratory Study Assessing Ethics Modules in an Advanced Accounting Course*](#)

Tara J. Shawver, King's College

Title: [*Engaging Students through Technology-Enabled Learning Environments*](#)

Joann Segovia, Minnesota State University Moorhead
Jim Swenson, Minnesota State University Moorhead
Ben Clapp, Minnesota State University Moorhead

Title: [*On-line versus Blended Accounting Principles Courses: A Descriptive Study of Student Perceptions and Performance*](#)

Paul J. Robertson, Henderson State University
Rena K. Clark, Henderson State University

Title: [*Transforming the Accounting Education Value Chain with E-Learning Technologies*](#)

Noah P. Barsky, Villanova University
Anthony H. Catanach Jr., Villanova University
C. Andrew Lafond, Philadelphia University

Title: [*Do accounting graduates' skills meet the expectations of employers? A matter of convergence or divergence*](#)

Beverley F Jackling, RMIT University
Paul De Lange, RMIT University

Title: [*Incorporating Due Process in the Accounting Classroom: An International Accounting Case Study*](#)

Jacqueline Louise Birt, Australian National University
Dean Katselas, Australian National University

Title: [*Student Engagement in a First-Year Accounting Course*](#)

David Bond, University of Technology Sydney

Title: [*Accounting for Intangible Assets: Why the Difference between Acquired and Internally Generated Brand Value? An International Accounting Teaching Case*](#)

Susan Boedeker Hughes, University of Vermont
Matthew Czerwinski, Simon Property Group Inc.

Title: [*GlaxoSmithKline Plc. International Transfer Pricing and Taxation*](#)

Mahendra R Gujarathi, Bentley College

Title: [*Moral Imagining: Toward Using Cognitive Science in Teaching Business Ethics*](#)

Jesse F. Dillard, Portland State University
Sue Ravenscroft, Iowa State University

Title: [*Can Students' Perceptions of Professional Ethics Be Influenced? An Examination of Three Small Colleges*](#)

James R. Davis, Anderson University
Lynnette S. Smyth, Gordon College
Charles O. Kroncke, College Of Mount St. Joseph

Title: [*The Interaction of Teaching and Learning Styles in the Second Introductory Accounting Course*](#)

Philip R. Olds, Virginia Commonwealth University
Roxanne M. Spindle, Virginia Commonwealth University
Sandra J. Cereola, Virginia Commonwealth University

Title: [*The Influence of Learning Styles on the Teaching of Accounting*](#)

Denise Mendes Da Silva, University of Sao Paulo
Jose Dutra Oliveira Neto, University of Sao Paulo
Edgard B. Cornachione Jr., University of Sao Paulo and University of Illinois
Renato Vairo Belhot, University of Sao Paulo

Title: *What Students Do When Not In Class: Inside The Hidden World Of Student Behavior And Student Choice*

Timothy J. Fogarty, Case Western Reserve University
Paul M. Goldwater, University of Central Florida

Title: *An Exploratory Study of The Use of Teaching Portfolios by Accounting Faculty*

Lizabeth A. Austen, East Carolina University
Edwin A. Doty Jr., East Carolina University
Brian O' Doherty, East Carolina University

Title: *Integrating Corporate Governance and Business Ethics into the Accounting Curriculum*

Zabihollah (Zabi) Rezaee, The University of Memphis
Robert E Elmore, Tennessee Technological University
Joseph Szendi, University of Houston-Victoria

Title: *Ethics Education for Accounting Students: The Status Quo and the Proposals*

Ashley Beckett Soliz, University of Mississippi
Dale L. Flesher, University of Mississippi

Title: *Accounting Ethics Education and Class Participants' Personality Differences*

Alireza Daneshfar, University of New Haven

Title: *Performance Evaluation and Foreign Exchange Risk in Brazil: The Case of Eastland Electronics*

Lee Radebaugh, Brigham Young University
Monte Swain, Brigham Young University

Title: *A Note on Teaching Bond Accounting*

Avinash Arya, University of Michigan - Flint

Title: *Accounting Department Chair's Perceptions of Communication in the Accounting and Business Curriculum*

Jacqueline Schmidt, John Carroll University
Roland Madison, John Carroll University

T&C Papers in the 2007 Research Forum

Title: *How Much Does A New CPA Cost? And Should It?*

G. Stevenson Smith, Southeastern Oklahoma State University

Title: *On Using Journal Ranking to Evaluate Faculty Publication Performance*

Chee W. Chow, San Diego State University
Kamal Haddad, San Diego State University
Gangaram Singh, San Diego State University
Anne Wu, National Chengchi University

Title: *User Versus Preparer Orientation in the Introductory Financial Accounting Course: Current Practice and Implications*

Christie L. Comunale, Long Island University – C.W. Post Campus
Thomas R. Sexton, State University of New York – Stony Brook
Stephen C. Gara, Drake University

Title: *Accounting Students' Perceptions of a Learning Management System: An International Comparison*

Ilias Basioudis, University of Aston
Paul De Lange, RMIT University
Themis Suwardy, Singapore Management University
Paul Wells, Auckland University of Technology

Title: *The Effect of Accounting Curriculum on Creativity*

Chin - Chen Chien, National Cheng Kung University
Ya - Yun Cheng, Hsiuping Institute of Technology

Title: *An Active Learning Exercise in Introductory Managerial Accounting with Student Outcome Assessment*

Judith A. Sage, University of Illinois at Springfield
Lloyd G. Sage, University of Illinois at Springfield

Title: *A Comparative Analysis of Student and Faculty Perception of Effective Assessment Strategies: Is There a Disconnect?*

Joseph Riotto, New Jersey City University

Title: *Educational Intervention: Preparing Accounting Students to Identify Ethical Dilemmas*

Mary Jo Billiot, New Mexico State University
Sid Glandon, University of Texas at El Paso
Terryann Glandon, University of Texas at El Paso

Title: *An International Comparison of Faculty Perceptions on Professionalism and Ethics in Accounting Education*

Karen S Cravens, University of Tulsa
Natalie Eneff, University of Tulsa
Tracy S Manly, University of Tulsa
Laura Quiroz, University of Tulsa

Title: *The Interactive Effects of Personality and Method of Instruction on Student Performance: An Extension*

Rebekah Sheely Heath, Pittsburg State University

Title: *Re-Forming Accounting Education - A Plea*

Bala K Balachandran, London South Bank University