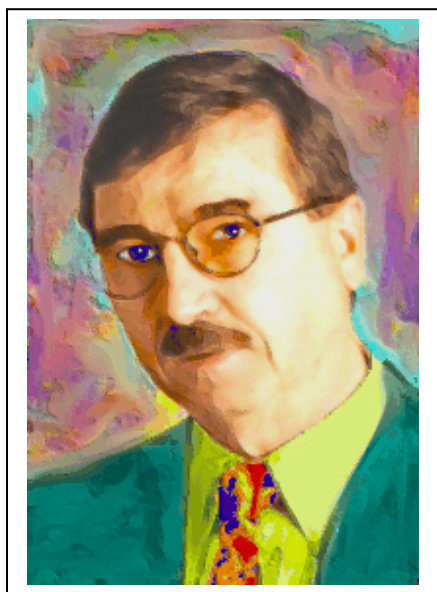




Teaching & Curriculum Section
American Accounting Association

The Accounting Educator

Spring 2008 Volume XVII, No. 3



A MESSAGE FROM THE CHAIR

Greetings to T & C Section Members:

I hope that your Spring semester is going well. As I indicated in August at our T&C breakfast, the lifeblood of a professional group is the work of its committees. I would like to report to you about some of our committee work.

I have placed on our T&C web site the 2008 T&C Vision Statement from the Priscilla Burnaby Future Strategies Committee. Please check out our Internet site and thank the committee for this work. Our webmaster, Michael K. Haws, has produced a comprehensive and professional electronic site.

Shortly you shall receive a ballot from the By-law Committee Chair Brian Patrick Green with two major by-law changes as suggested by the Burnaby Committee. I hope you will consider voting in favor of these changes that should strengthen our section.

One change involves allowing T&C officers to serve for two years rather than one. This change would not impact current officers. It seems that the year is over almost before any work is even begun. So the reasons for this change are:

- To provide time for the officers to complete action plans.
- So that officers have more experience working with National AAA.
- To provide a more stable leadership environment for the section.

A second change involves a possible name change from Teaching & Curriculum (T&C) to Teaching, Learning & Curriculum (TLC) section. An important part of teaching is the learning of our students. Teaching is of little significance if our students are not learning and retaining the subject

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matter being taught. Hopefully, the addition of learning to our name will help us focus more effort on the learning side of our profession. We need to emphasize deep teaching methods that encourage understanding and critical thinking, rather than surface teaching methods that emphasize memorization and testing.

John Everett's *Journal of Accounting Teaching & Learning* Committee is hard at work on a report on the feasibility of a paper or electronic journal.

Ronald E. Flinn is making progress on the Measuring Learning monograph. He says one or two more chapters are needed on how to effectively measure learning. For example, the Arizona State University system has launched an experiment to determine how well its professors are doing their most basic job of teaching students. Departments are using tests to measure student learning in order to judge how professors are doing. Please contact Dr. Flinn at Creighton University (RSFlinn@aol.com) with your ideas about suggested chapters.

I have adopted the suggestion of the 2008 T&C Vision Statement to create a Hall of Honor. Elsewhere in this issue is the criterion for this award. Please send directly to me any suggestions of qualified individuals for this new honor. There will be a cash award.

Finally, increasing our membership is extremely important. I have designated Natalie Churyk and John Dexter as co-chairs of the Membership and Acquisition Committee to finish out the term this year. There is a brochure on our T&C Internet site that can be downloaded and given to your faculty members. Please make copies of this brochure and give to faculty at your university.

Hope to see you at our T&C breakfast in Anaheim on Monday, August 4th.

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CALL FOR SHORT PAPERS FOR NEXT ISSUE:

PROS AND CONS OF ATTENDING ACCOUNTANCY CONFERENCES

Describe what you like and dislike about attending conferences, such as the AAA regional, sectional, and national meetings. What do you get from the conferences that you can use, and why? What is wrong with conferences? How would you organize them differently? Your manuscript should be short (not over two pages single spaced). Submit your manuscript electronically by June 15 to Dale L. Flesher, Editor, at the editorial address on the next page.

CALL FOR NOMINATIONS - T&C HALL OF HONOR

The purpose of the Teaching & Curriculum's Hall of Honor Award is to recognize a T&C member who has provided outstanding service to the section for an extended period of time. To be eligible, one must have been a T&C member for at least 8 years when nominated. The person must have a record of distinguished service as a T&C committee member and served as a Chair of at least one T&C 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 T&C members who have served on at least one T&C 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 T&C service such as a resume or vita.

The Committee will secure the nominee's T&C service record.

Nomination procedure

The nomination must be made by a T&C 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 30, 2008.

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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**DRAFT OF TEACHING AND CURRICULUM SECTION
STRATEGY 2007 to 2008
AS OF JANUARY 21, 2008**

Financial: “To succeed financially we must maintain and grow our membership base and provide services to our membership.”

Objectives	Performance Metric	Initiatives
<p>Increase Membership: To increase membership by 10%</p>	<ul style="list-style-type: none"> • # of new members • Total number of members 	<ul style="list-style-type: none"> • Email from President to all AAA members • Send email newsletter to all AAA instead of just T&C members • Email members that do not attend national meeting • Email department chairs of all programs, not just AAA members • Use existing members to recruit new members
<p>Retention: To maintain current members</p>	<ul style="list-style-type: none"> • % of existing members renewing • Survey results 	<ul style="list-style-type: none"> • Survey those that drop memberships • Develop survey • Recognition of long-standing members • Break-down why members leave section (retirement, etc.)
<p>Income Statement: To create an analysis of revenues and expenses to determine amounts that can be devoted to projects</p>	<ul style="list-style-type: none"> • Produce an income statement for the section 	<ul style="list-style-type: none"> • What provides revenues to the organization at this time? • Look for alternative sources of revenues • Where do we spend money? • How will our changes affect the costs of the section?

Internal Business Process: “To satisfy our members, what processes must we excel at?”

Objectives	Performance Metric	Initiatives
<p>Hall of Fame: To recognize one person’s contributions by inducting them in Hall of Fame.</p>		<ul style="list-style-type: none"> • Hall of Fame Committee • Order Plaque
<p>Best Manuscript: To award best manuscript annually at regional meetings and at annual meetings.</p>		<ul style="list-style-type: none"> • Manuscript Committee • Manuscript Standards
<p>Officer’s Manuel: To develop a procedure manual for officers.</p>		<ul style="list-style-type: none"> • Have each officer and former officer write up what they did in each of the positions
<p>Section Representative Manual: To develop a procedure manual for section representatives.</p>		<ul style="list-style-type: none"> • Committee of past section representatives develop a procedure manual for section representatives for: <ul style="list-style-type: none"> ○ Paper selection process ○ Ice Cream Social ○ Best Manuscript award
<p>Name Change: To change section’s name to Teaching, Learning and Curriculum.</p>		<ul style="list-style-type: none"> • Board prepares by-law change and present to annual meeting.
<p>Relationships: Increase and strengthen relationships with other Boards of Education.</p>		<ul style="list-style-type: none"> • Obtain list of other Boards of Education • Contact boards
<p>Officers: To change by-laws so that officers hold two-year terms.</p>		<ul style="list-style-type: none"> • Board prepares by-law changes and present to annual meeting.
<p>CPE for Professionals: To develop CPE sessions that would interest professionals as well as academics.</p>		<ul style="list-style-type: none"> • Committee • Find people to create and teach sessions

Learning and Innovation: “To achieve our vision, how will we sustain our ability to change and improve services for our members?”

Objectives	Performance Metric	Initiatives
<p>Website: To create a section of our website to share class materials.</p>		<ul style="list-style-type: none"> • Curriculum section by type of class
<p>Newsletter: To create a quarterly or semiannual newsletter that will be sent to all AAA members – not just section members.</p>		<ul style="list-style-type: none"> • Find someone to do newsletter • Develop guidelines for material inclusion • Format and editors for the materials, standing columns or special topics?
<p>Participation: Strengthen participation at Regional Meetings.</p>		<ul style="list-style-type: none"> • Create regional subcommittees
<p>Publications: Creating a new sectional journal focusing on Teaching and Learning.</p>		<ul style="list-style-type: none"> • Journal • Create guidelines for new journal • Pedagogical Research? • Measure Learning? • Best practices in the different areas • Sharing of syllabus and projects

Customer: “To meet our members’ needs, what must we provide our members?”

Objectives	Performance Metric	Initiatives
<p>Demographics of Members: To determine who belongs to the T&C section.</p>		<ul style="list-style-type: none"> • Look at the demographics of the current membership • Where do they teach? • Where is their PhD from? • What is their academic level, etc? • Should the section help the PhD shortage by providing boot camps of teaching in different areas? • How many two-year school members?
<p>National Meetings: To provide opportunities for more papers at national and regional meetings.</p>		<ul style="list-style-type: none"> • Create sessions devoted to papers that have a chance at getting published in the new journal • Share leading models • Develop ways to extend this to Ph.D. students
<p>Two Year Schools: To encourage participation of professors from two-year schools.</p>		<ul style="list-style-type: none"> • Which two-year schools have members in the section? • Provide CPE on courses offered in two-year schools. • Provide guidance to two-year colleges as to what four-year schools need for student skills for transfer?

American Accounting Association
Call for Nominations
2007 T&C Section Outstanding Research in Accounting
Education Award

To encourage and recognize excellence in accounting education research, the Teaching and Curriculum (T&C) Section seeks nominations for the 2007 Research in Accounting Education Award. Research articles (besides cases, instructional resources, and teaching and educational notes) in English in the field of accounting education published in 2007 are eligible for the award. Note: cases, instructional resources, and teaching/educational notes are not eligible for the award. At least one of the authors of the manuscript must be a member in good standing in the T&C Section in 2007-2008. There will be both a plaque commemorating the selection and a cash award funded by Ernst & Young.

The Research in Accounting Education Award Committee, appointed by the Chair of the T&C Section, will evaluate all submitted nominations. The award is for the outstanding article, not necessarily the best paper in a given year. Thus, the committee can choose not to give an award in a given year. The award carries a plaque, letter of commendation, and monetary stipend (\$500) that will be presented in the T&C Section's business meeting in August 2008. This year's committee consists of: David E. Stout, Chair (Youngstown State University), Mahendra Gujarathi (Bentley College), Mary Fischer (University of Texas at Tyler), Claire Latham (Washington State University), Ski VanderLaan (Delta College), and Richard L. Banham (Tennessee State University).

Self-nominations are acceptable and typical. Nominations consisting of (a) copy of the paper, (b) cover letter, and (c) statement of membership in the T&C section should be submitted electronically to destout@ysu.edu or by mail to the address below. The deadline for receiving nominations is **April 15, 2008**.

Please send all nominations to:

David E. Stout
Department of Accounting & Finance
Williamson College of Business Administration
Youngstown State University
Youngstown, OH 44555-0001
(330) 941-3509
Email: destout@ysu.edu

ACCA Sponsors Free eIFRS Access for Academic and Student Members of the IAAER

With more than 100 countries worldwide requiring or allowing the use of IFRS, convenient and affordable access to the international standards is of tremendous importance to accounting academics and students worldwide. Recognizing the value of electronic access, ACCA's Research Committee is delighted to support the IAAER (the International Association for Accounting Education and Research) in providing its academic members (including students) with **free** access to eIFRS.

IAAER participates with more than 50 institutional members worldwide to promote interest in all aspects of accounting education and research to educators, researchers and other professionals internationally.

IAAER hosts/co-hosts a variety of large scale conferences all over the world. These include a World Congress of Accounting Educators (held every four years in conjunction with the IFAC World Congress of Accountants). The next World Congress of Accounting Educators will be in Singapore in 2010. Additionally, IAAER teams up with its institutional members to bring a more international focus to their annual meetings.

IAAER also organizes smaller scale conferences and workshops targeted to special groups, including roundtables for contemporary international education issues, and research workshops on current accounting issues. This June in collaboration with the ACCA Research Committee, IAAER will host a paper development workshop for junior faculty and doctoral students in association with the AMIS conference in Bucharest, with plans to expand this in 2009.

Membership

IAAER offers four types of membership: institutional, university, individual, and student. Currently, IAAER has approximately 50 institutional members that include the world's leading professional accounting bodies and the world's major accounting academic organizations.

To learn more about IAAER, its programs, and membership, visit www.iaaer.org.

Message from Donna Street, IAAER President.

IAAER membership entitles academics and students to eIFRS access. Individual membership in IAAER is priced at just \$US25 per year; students only \$US20 per year. This is made possible by a special agreement with the IASC Foundation and the generous support of the Association of Chartered Certified Accountants (ACCA).

This of course begs the question: What is eIFRS? **With eIFRS, you and your students can access all IFRS** and other educational materials of the IASB. Additionally, while text books and IFRS books are quickly outdated, with eIFRS one is always up to date on the latest changes to IFRS and other developments. Think about it. Your students can now have an electronic constantly updated IFRS text for only \$US20! IAAER and the ACCA encourage you to utilize this extremely valuable resource.

VIDEOS IN TEACHING

Marilyn Waldron, Global Research
marilyn.waldron@gmail.com

Utilization of videos in various teaching situations can be an effective tool to enhancement of learning. Teaching and learning today must compete with the entertainment offered by Xbox, Playstation, and P Diddy blaring from an iPod. Videos provide a valuable tool to rival other modes of “entertainment” and capture the attention of today’s students. In other words, one purpose of videos is to fulfill the “entertainment” requisite of Generation Y students. It is useful to provide the students with a question(s) to answer subsequent to any video viewing. Including this “entertainment” facet requires creativity and time for preparation along with early arrival to sessions for technical setup, but educational rewards result.

A second valuable purpose of a video exists in its provision of a means to offer a “break”, while maintaining the flow of the topic under discussion. For example, a clip from the Oscar Winning film, “*Erin Brockovich*” provides relevance for a discussion “break” in an environmental accounting session. Capturing and maintaining the attention of Generation Y expedites effective learning. The topical video diversion imparts a means to grab the listener’s attention.

Finally, videos provide variety for introduction, exemplification, or reinforcement of learning goals. Short news clips enhance coverage of a topic, small segments of a comprehensive video provide a diversion to enhance learning and academic videos provide complete illustrations for a resulting deeper understanding. To assist in grasping new accounting concepts, academically developed “entertaining” video illustrations present a useful tool, similar to verbal examples (e.g. “*Budgeting*”, First Training, 1988). Another video option exists in “real world” scenarios to enliven the intellectual knowledge derived from general text material. For example, a clip of Fathead advertisements publicized during the Super Bowl supplies a point of interest for discussion of sales/purchases. Integration of Fathead ads with the topic occurs through discussion of online company’s sales with information that “retail purchases accounted for 15 percent of the company’s 2007 sales” (<http://www.businessweek.com/ap/financialnews/D8V46LUO0.htm>). Complement this with a review of sales /purchases exhibited in the financial statements.

Applications Topical videos for first year financial accounting consist of those discussing an introduction to the accounting profession, ethical issues and accounting foundations, among others. In addition to availability from book reps and the library, internet videos review accounting fundamentals (e.g. www.senfinance.com/cfa/index.html) to provide “entertainment” for Generation Y. Arthur Andersen & Co. (1992) offered a video “*Business Ethics Program*” with interviews from business leaders and vignettes of young professionals facing ethical dilemmas. A video of a practitioner interview discussing ethics or the profession supplies practical illustrations, not otherwise available.

Upper level class sessions can also be enriched in discussion of a variety of topics utilizing videos. Practitioner videos taping discussion of consolidations or lease-versus-buy decisions or foreign currency translation add interest to the learning process. Internet news clips relating to financial statement analysis encompass those of a company’s history for such companies as failed WorldCom or thriving Coca-Cola (<http://ir.thecoca-colacompany.com/phoenix.zhtml?c=94566&p=irol-archives>). Other sources include videos such as “*Profits of Doom: Is Your Firm As Good As You Think*”

(The Economist and Video Arts, 1992), which offers entertainment with humor to enhance learning. The video discusses definitions, in-depth ratio analysis, interpretation of ratios and other factors for decision making. “*Balance Sheet Barrier*” (Video Arts, 1993) examines business financing with discussion of gearing, long-term funds and owner’s equity. Comprehensive videos are available to present details of specific company failures (e.g. *Emperors of Avarice: CEOs and Corporate Greed*/CBS News, Films for the Humanities & Sciences, 2004), which include discussion of Tyco and ImClone.

Other accounting video materials include those for investigation of complex ethical scenarios and various problems facing the accounting profession. For example, internet video material relating to the downfall of Enron provides for discussion of consolidation, ethics, auditing and SOX, among others. The Enron video clips chosen and their length depend on the discussion design appropriate for the learning level, whether undergraduate or graduate, and the depth of discussion targeted. Other video sources for collection of topical clips include on-line websites such as <http://online.wsj.com/public/us>, which offer current business news videos.

“*What’s Good for the Shareholder: Why Would Anyone Invest In Your Firm*” (The Economist and Video Arts, 1992) supplies discussion of terminology, definitions and entertaining illustrations relating to shareholder value. “*Financial Markets*” (RMI Media, 2000) presents an outline of financial markets. “*Daily Videos*” offers technical chart analysis (<http://www.stockmarkettradealerts.com/video.html>) to complement discussions. Videos developed for management accounting offer coverage of topics such as budgeting and cost-volume-profit analysis. In addition to published sources, videos of internationally renowned seminar speakers’ and practitioners present endless possibilities.

Finally, enhancement of learning through innovative utilization of popular videos tenders extreme “entertainment” to influence learning. Such videos relate to relevant topics including capital markets and environmental accounting. Video clips from “*Wall Street*” with Michael Douglas, or “*Rogue Trader: How the Mighty Fall*” starring Ewan McGregor supply an entertaining backdrop for illustration and discussion. These videos allow for examination of issues such as abnormal returns with discussion of if and how they exist. Although video internet news clips exist for scenarios of historic environmental cases, such as the Love Canal and Exxon Valdez, clips from “*Erin Brockovich*” entertain as well as accomplish educational goals. The environmental case scenarios provide a platform for discussion of the accountant’s responsibility, if and when a liability exists, and the extent and measurement of the effects.

Positioning The positioning of a video presentation depends on its purpose, where derived benefits result from use both in the classroom and outside of the classroom. A short video clip at the beginning of a session supplies a means to introduce a topic. Introductory video choices range from those containing a brief example from the “real” world to a clip from a longer illustrative video with inclusion of humor to enhance learning. Organization of video viewing outside of class time allows for additional exposure to topic material.

Videos utilized at other times in a class provide for introduction to the complexities of the main topic, additional topics, and reinforcing examples. Toward the end of a learning session, interest and attention of the listener wane, as the listener tires. Thus, a video offers usefulness in the concluding minutes of a session for review to effectively solidify the accounting ideas.

USING INSTRUCTIONAL VIDEOS IN AN AUDITING CLASS

Srinivasan Ragothaman
University of South Dakota

Auditing emphasizes many theoretical concepts, professional judgments, and standards without numbers. It can be a challenge to make students understand some of the technical and abstract concepts such as materiality and risk assessment. Auditing can be better learnt by actually doing a comprehensive audit for a real world business. Since it is not practical to incorporate real world audit training into an undergraduate auditing class for 40 or 50 students, an alternative is to use cases and some videos to retain student interest and enhance comprehension. This article describes how to use two lengthy video simulations in undergraduate auditing classes, what is contained in the videos, and the probable benefits received by the students.

Several years ago, Coopers & Lybrand invested a few million dollars and developed supplementary material for auditing instruction. The goal was to bring real life audit practice experience into the classroom (PwC 2000). “*CableCo Chronicles: The Portrait of an Audit*” is a video simulation of an audit. It comes with some case material that can be assigned to students. The video and the case materials were widely distributed to US accounting educators. The actors in this video are professional actors. This video is partitioned into four acts (segments), each lasting an average of 23 minutes for a total viewing time of 92 minutes. The CableCo video captures the acquisition of a new audit client in the cable broadcasting industry and goes through the entire audit process till the completion of the audit. This is divided into four acts. Act I covers the following topics: client background investigation and understanding the client; client need analysis; evaluation of the integrity of the management; client acceptance issues and proposal preparation. Act II covers: client inquiries; information gathering; engagement orientation; and audit plan development. In Act III the following issues are highlighted: analytical procedures; work paper reviews at various levels; client staff and audit staff interaction, errors detected and resolved. Finally, in Act IV the following issues are covered: discussion of adjustments to be booked; attorney responses; management letter contents; and related party transactions. Many of these auditing concepts (listed above) come alive in these two simulated audits and student understating of the material is enhanced.

A second video simulation was also developed by the Coopers & Lybrand Foundation, as part of their Excellence in Audit Education program. The “*Dermaceutics*” video tape describes the actions of a fictitious audit firm. This focuses on the audit planning, materiality determination and the risk assessment issues for a hypothetical pharmaceutical company. The video simulation is self-contained and is textbook independent. This video presentation is divided into two acts. Act I lasts about 40 minutes while Act II is 25 minutes long. Issues highlighted in Act I are as follows: how an audit team gathers information to understand the client and its industry; touring plant facilities; how inherent and controlled risks are assessed; the role of the engagement team in preliminary audit planning and staffing issues; how valuable flexibility is in developing an audit plan and the involvement of the audit committee (of the board) in the auditing process. Issues highlighted in part II are: how materiality judgments are made – how internal control risk is assessed; how auditors interact among themselves and with the client staff – discussion of

audit and business issues with the client – going concern evaluation; and how issues are resolved with the client.

Even though these two video tapes were developed several years ago, the issues raised in them are relevant today. This is because the issues addressed are fundamental to the financial audit process. If one can get hold of a good copy of the video, one can easily use it in the auditing course. It is not necessary for an instructor to use both videos in a single auditing class. One can use the *CableCo Chronicles* video in the undergraduate auditing class and the *Dermaceutics* video in the second (masters level) auditing class, if one wants to use a minimum of video material. In addition, these practice-based education materials have some cases that can be used in classes. For example, the *Dermaceutics* video comes with a database and a student booklet. This database contains information (news articles, financial statement data, industry ratios, investment research reports etc.) about the company and its industry. I have assigned these cases to student groups in the past. Written case assignments were graded for credit.

Instead of lecturing continuously for 75 minutes, introducing a 25-minute video segment now and then adds variety to the classroom experience and students welcome that diversity. I show these videos at six different times throughout the semester as we are discussing relevant textbook chapter materials. I refer to the video scenes while lecturing important concepts and students appear to appreciate that. I can infer from students' comments and the questions they pose that the concept has clicked and they have made the connections. Informal student comments indicate that they have gained valuable insights into client acceptance, audit planning, analytical procedures, related party transactions, error detection, materiality, and risk assessment issues. I also solicited student responses in a formal survey asking a dozen questions on their perceptions about issues related to the class. One of the questions was about the video experience: Do video presentations in the auditing class make interesting points about the real world audit processes? In fall 2006, 18 students answered "yes" to this question, while 5 were "not sure." In spring 2007, 20 students answered "yes" to this question, while one was "not sure." In spring 2006, 20 students answered "yes" to this question, while one was "not sure" and two said "no." I would like to suggest that PricewaterhouseCoopers may want to consider digitizing these two (VHS) video tapes by converting them into DVD format and distributing the DVDs to accounting departments around the country. That would be a good service to enhancing auditing instruction.

CableCo Chronicles: Portrait of an Audit (PricewaterhouseCoopers LLP, Copyright. 2000).
Dermaceutics Inc. (Produced by Coopers & Lybrand Foundation in 1990).

PROPOSED AMENDMENTS TO THE AMERICAN ACCOUNTING ASSOCIATION'S TEACHING AND CURRICULUM SECTION'S BYLAWS

1. To better serve the T & C Section of the AAA, officers will hold their offices for two years instead of one, for the following reasons:
 - To provide time for the officers to complete action plans.
 - So that officers have more experience working with National AAA.
 - To provide a more stable leadership environment for the section.
 - This amendment will not impact current officers.

Should our current By Laws be amended to:

VI. Officers-Amended

A. The Chair shall serve a *two*-year term. *Two year terms will begin in the 2008 section election.*

B. The Vice Chair-Academic shall be a faculty member elected to a *two*-year term, and, on the completion of this elected term, shall succeed to the Chair position. *Two year terms will begin in the 2008 section election.*

D. The Secretary shall be elected for a *two*-year term, and shall be eligible for reelection for a maximum of *one* additional *two*-year term. *Two year terms will begin in the 2009 section election.*

E. The Treasurer shall be elected for a *two*-year term, and shall be eligible for reelection for a maximum of *one* additional *two*-year term. *Two year terms will begin in the 2009 section election.*

Yes No

2. An important part of teaching is the learning of our students. To help expand our mission, the name of the Teaching and Curriculum Section shall be called Teaching, Learning & Curriculum (TLC) Section.

Should our current By Laws be amended to:

I. Name of Organization-Amended

The name of this organization shall be the *Teaching, Learning & Curriculum* Section of the American Accounting Association. As a part of the American Accounting Association, this organization is subject to the bylaws and other rules that apply to Sections of the American Accounting Association.

Yes No

3. The T & C newsletter should be sent to all AAA members for the following reasons:

- Increase membership in the section
- Disseminate relevant information to members of the Association
- Meet our Section’s mission of stimulating discussion, provide guidance, to communicate information to others, and to work with other sections in the Association on similar concerns

Should our current By Laws be amended to:

IX. Newsletter Editor-Amended

B. The responsibilities of the editor of the newsletter shall be:

3. to supervise the distribution of the newsletter to the *current* members of the **Section and other interested parties** on a timely basis

Yes No

To further support to mission of the Section, the Section’s Executive Committee should explore creating a new paper sectional journal focusing on teaching and learning.

Our By Laws (Section) state our mission as:

A. In teaching:

4. to initiate, encourage, and sponsor research in methods of learning and their application to the field of accounting instruction

Should our current By Laws be amended to:

XII. Publications-Amended

The Section may publish materials in addition to its newsletter such as special newsletters, proceedings, working papers, monographs, *journals*, etc., as deemed appropriate by the Section's Executive Committee within the policies of the American Accounting Association.

Yes No

BYLAWS—CURRENT AND NEW VERSIONS

<p>I. Name of Organization-Current</p> <p>The name of this organization shall be the Teaching and Curriculum Section of the American Accounting Association. As a part of the American Accounting Association, this organization is subject to the bylaws and other rules that apply to Sections of the American Accounting Association.</p>	<p>I. Name of Organization-Amended</p> <p>The name of this organization shall be the Teaching, Learning & Curriculum Section of the American Accounting Association. As a part of the American Accounting Association, this organization is subject to the bylaws and other rules that apply to Sections of the American Accounting Association.</p>
<p>VI. Officers-Current</p> <p>The officers of the section shall be the Chair, the Vice Chair-Academic, the Vice Chair-Practice, the Secretary, the Treasurer, and the immediate past Chair.</p> <p>A. The Chair shall serve a one-year term.</p> <p>B. The Vice Chair-Academic shall be a faculty member elected to a one-year term and, on the completion of this elected term, shall succeed to the Chair position.</p>	<p>VI. Officers-Amended</p> <p>The officers of the section shall be the Chair, the Vice Chair-Academic, the Vice Chair-Practice, the Secretary, the Treasurer, and the immediate past Chair.</p> <p>A. The Chair shall serve a <i>two</i>-year term.</p> <p>B. The Vice Chair-Academic shall be a faculty member elected to a <i>two</i>-year term and, on the completion of this elected term, shall succeed to the Chair position.</p>
<p>IX. Newsletter Editor-Current</p> <p>B. The responsibilities of the editor of the newsletter shall be:</p> <p>3. to supervise the distribution of the newsletter to the members of the Section on a timely basis</p>	<p>IX. Newsletter Editor-Amended</p> <p>B. The responsibilities of the editor of the newsletter shall be:</p> <p>3. to supervise the distribution of the newsletter to the <i>current</i> members of the Section and other interested parties on a timely basis</p>
<p>XII. Publications-Current</p> <p>The Section may publish materials in addition to its newsletter such as special newsletters, proceedings, working papers, monographs, etc., as deemed appropriate by the Section's Executive Committee within the policies of the American Accounting Association.</p>	<p>XII. Publications-Amended</p> <p>The Section may publish materials in addition to its newsletter such as special newsletters, proceedings, working papers, monographs, journals, etc., as deemed appropriate by the Section's Executive Committee within the policies of the American Accounting Association.</p>

XIII. Amendments

Within the guidelines of the American Accounting Association, amendments to these Section Bylaws must be proposed by the Section's Executive Committee, or by a petition signed by at least twenty-five members of the Section, at least sixty days prior to the Section's annual business meeting. Proposed amendments shall be presented for vote by the membership at the annual business meeting or, at the discretion of the Section's Executive Committee, by mail ballot and/or its electronic equivalent. Amendments to the Bylaws must be approved by a two-thirds majority of the Section's members voting. A thirty-day notice must be given of Bylaw amendments to be presented for vote of the membership. If taken by mail, at least fifteen days must additionally be provided for response (i.e., a minimum of forty-five days from the announcement date to the final due date for ballots). Amendments shall go into effect as soon as the results of the balloting are certified by the Secretary.

“MEASURING ACCOUNTING LEARNING” MONOGRAPH COMMITTEE: REQUEST FOR HELP

The T&C's “Measuring Accounting Learning” Monograph Committee has developed a questionnaire to determine what students feel about the “student evaluation of teachers” (SET) questionnaires given each semester at most universities. Students are asked about various aspects of SETs they complete for various courses, including whether the students think what they say on SETs makes any difference to anyone. This student survey is done without names, identifying schools, course number, professor name, etc.

Would you be willing to distribute the questionnaire to your students this semester and return them to the Committee? A diverse return from many schools is needed. The questionnaire has been approved by Louisiana State University's Institutional Review Board.

If you are willing to help, please e-mail Ron Flinn at rsflinn@aol.com or drop him a note at Department of Accounting, Creighton University, 2500 California Plaza, Omaha, Nebraska 68178-0308; Telephone: 402-280-2063.

The questionnaire will be sent to you electronically and you can administer it electronically.

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

2007/2008 Officers

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T&C PANEL SESSIONS AT AAA ANNUAL MEETING

The Teaching and Curriculum Section will sponsor 27 sessions at the 2008 AAA annual meeting in Anaheim. This is the largest number of sessions ever for the T&C Section. These will consist of seven panel sessions and twenty sessions with papers being presented (a total of 60 papers at the 20 sessions). The topics of the 20 paper sessions will be listed in the next issue of this publication. The seven panel sessions, along with moderators and panelists, are listed below. It looks like a great program. Thus, if Disneyland does not appeal to your interests, you should be able to find something just as exciting at some of the T&C sessions.

Title: *Current Trends in Ethics Education: International and Practitioner Perspectives*

Moderator: William H. Black, University of Mississippi

James Burton, Middle Tennessee State University
Charles H Calhoun, University of North Florida
Todd McGee, McGee & Company
Paul F Williams, North Carolina State University

Title: *Developing Case Studies That Will Get Published*

Moderator: Michael J. Krause, University of Indianapolis

Eldon Gardner, Associate Editor, Accounting Perspectives and University of Lethbridge
Hugh Grove, University of Denver
Gary Spraakman, York University

Title: *De-Frauding the Halls of Academe*

Moderator: Sri Ramamoorti, Grant Thornton LLP

Mary - Jo Kranacher, Editor-In-Chief, The CPA Journal and York College CUNY
William J. Kresse, St. Xavier University
Richard Riley, West Virginia University
Thomas R. Weirich, Central Michigan University

Title: *The Ethical Compass - A Toolkit for Integrity in Business*

Moderator: Blane Ruschak, KPMG LLP

Title: *Outlook for Uniform CPA Examination Changes*

Moderator: William Montemarano, AICPA Director Examinations Strategy

Krista Breithaupt, AICPA Director Psychometrics & Research
Craig N. Mills, AICPA Executive Director Examinations

Title: *How to Use Cases, Role Playing and Mock Trials in the Classroom: The Role of the Accounting Educator with the Aid of New Media*

Proposed Moderator: Sara Rushinek, University of Miami

William Brynes, Thomas Jefferson School of Law
Larry Crumbley, Louisiana State University
Thomas Giannis, American Board of Healthcare Law And Medicine
Alan Reinstein, Wayne State University

Title: *An Icebreaker Values Clarification Exercise for Improving Class and Group Case Discussions – An Example From An Auditing Course*

Proposed Moderator: Carol A Hartley, Providence College

Title: *Impact of Shift in Sarbanes-Oxley Work and ERM Focus on the Demand for and Establishment of Academic Internal Audit Programs or Minors*

Proposed Moderator: John Paul Walker, Queens College - CUNY

Raymond Elson, Valdosta State University

Title: *Partnerships Between Academics and Practitioners*

Proposed Moderator: Gerald P Weinstein, John Carroll University

CALL FOR PAPERS (CHAPTERS)

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

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

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

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

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

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

ADVANCES IN ACCOUNTING EDUCATION

CALL FOR PAPERS

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). Reasonable assumptions and logical development are essential. The papers must place the topic within the context of the course or program and discuss any relevant tradeoffs or policy issues.

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
Stevens Institute of Technology
250 Gorge Road, Apt. 24G
Cliffside Park, NJ 07010
bschwartz0109@nj.rr.com
201-216-5542

Empirical

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Villanova, PA 19085-1678
anthony.catanach@villanova.edu
610-519-4825

CALL FOR PAPERS

13th ANNUAL ETHICS RESEARCH SYMPOSIUM

**Hosted by the AAA's Professionalism and Ethics Committee
August 2-3, 2008: Anaheim CA**

The Professionalism and Ethics Committee of the American Accounting Association invites submission of papers for presentation at the 13th Annual Ethics Research Symposium to be held August 2-3, 2007 in Anaheim CA. This Symposium will focus on ethics research and teaching within the field of accounting.

Accounting ethics research and education are seen to be important because one of the principal purposes of accounting is to foster the creation of credible and reliable information for purposes of decision-making throughout society. Honesty, integrity, and objectivity are among the important qualities of ethical accounting practice. The 13th Annual Ethics Research Symposium encourages thoughtful papers in a number of different areas of accounting ethics scholarship. Sample topics may include, but are not limited to, the following:

- Philosophical foundations of accounting and accounting ethics
- Theological foundations of ethical accounting practice
- Historical perspectives on the development accounting ethics
- The application of sociology, psychology and/or political theory to ethical issues in accounting
- Accountancy as a profession with ethical aspirations
- Accounting ethics compared to professional ethics
- Critical studies of ethical lapses in business or accounting practice
- The ethical role of accounting in social and environmental reporting

The Symposium will take place as a Continuing Professional Education seminar immediately preceding the 2008 American Accounting Association Annual Meeting in Anaheim. Authors wishing to have papers considered for presentation at the Ethics Symposium should send their papers as an e-mail attachment (please identify all authors, their positions, and affiliations in a cover page, but not in the body of the paper). A \$20 non-refundable fee is required with each submission. Fees are waived for doctoral students. Please make checks payable to the American Accounting Association. **Papers should be sent by e-mail and checks should be sent to the following address no later than May 2, 2008:**

Timothy J. Fogarty
Weatherhead School of Management
Case Western Reserve University
Telephone: 216-368-3938
Email: tjf@case.edu

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

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

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

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

Teaching and curriculum issues are important to everyone in the AAA, for we all have a vested interest in enhancing the quality of education of accounting students. This section provides a forum that cuts across disciplines, specialty areas and geographic boundaries. In recent years the Section has sponsored sessions, prepared monographs and developed workshops on such vital areas as computer applications in the classroom, assessment of teaching effectiveness, graduate program profiles, and interpersonal skills development, to name only several initiatives.

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

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

Membership Application for the Teaching and Curriculum Section

ID# _____

Name _____

Address _____

Affiliation _____

Telephone: Office _____ Home _____ Fax _____

Dues Enclosed: \$10

Payment method: Check enclosed (make payable to AAA) VISA Mastercard

Billing Address _____

Account Number _____ Expiration date _____

Signature _____