



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

The Accounting Educator

Spring 2009 Volume XVIII, No. 3



A MESSAGE FROM THE CHAIR

May 2009

Greetings to Members of the TLC Section:

As I write this, I am finishing up my final exams; another academic year has passed. Believe me, I was ready for it to be over. In addition to the usual academic chores, my institution, the University of Mississippi, served as host to the American Accounting Association Southeast Regional Meeting, which was exciting, but added much to my personal calendar over the past few months. Thus, I am ready for a rest, but I am also ready for reflection. How about you? At the end of each school year, do you stop and reflect on what you have done over the past two semesters? Did your classes

go as you had hoped? Did your students achieve all that you had hoped they would?

Now is the time to plan for next year—while your problems are still fresh in your mind. If you are teaching the same course in the fall, why not start preparing your syllabus now? Remember how you had to cover three chapters during the final week of class, and most of those in the class were confused? You will forget that by August, so change your syllabus now while you remember what needs to be changed.

As part of your reflection and planning, be sure to plan to attend the August AAA annual meeting in New York City. The TLC liaison to the annual meeting program (J. Richard Williams of Missouri State University) was inundated with papers for the meeting. When the program is announced next month, you will find over 100 papers and panel sessions that are somehow associated with the topics of this Section—namely Teaching, Learning, and Curriculum.

INSIDE

Call for Short Papers – 3
Learning the Language of Accounting – 4
Call for Papers – 6
Key People – 7
TLC Committees – 9
Call for Papers – 15
Membership Application – 16

Also, be sure to sign up for the annual TLC breakfast meeting on Monday of the conference. We will have a distinguished speaker who will lecture on the topic of how to be a better teacher. Also, those members who attend the breakfast may receive a free book, assuming that the new TLC monograph on student evaluations, edited by past chairman D. Larry Crumbley of LSU and Ronald Flinn of Creighton University, comes off the presses in time. We will also be

announcing a new inductee into the TLC Hall of Honor at the breakfast. The Hall of Honor is the Section's equivalent of a lifetime achievement award.

For those of you interested in longer-term planning, you may want to think about a topic that you could submit for the 2nd annual TLC on-line annual mid-year meeting to be held next January or February. The first such meeting, held last January 23 was quite successful. Seven speakers shared their ideas on teaching with over 90 TLC members who were enrolled in the program via the Wiley Faculty Network. I certainly want to thank the folks at Wiley Publishing for providing the technical facilities to enable us to host an on-line meeting. Participants appreciated both the quality of the program and the low cost (free). We hope to expand the length of the 2010 program.

Some TLC committees have been more active than others. I particularly want to compliment the membership committee (co-chaired by Natalie Churyk of Northern Illinois University and John Dexter of Northwood University) for its recent activities. Also, our newsletter editor (J Shaw of the University of Mississippi) has done a good job in compiling our quarterly publication. If you have short manuscripts on TLC subjects, please submit them to Dr. Shaw for possible publication in a future issue of this newsletter. TLC's regional liaisons have also been busy with several of the regional meetings. Our section helps develop the program for regional meetings and, if warranted, gives an award for the best TLC paper presented at each regional meeting. The regional liaisons also host the ice cream social that is held at some of the regional meetings.

The Educational Research Award and Hall of Honors Committee has also been quite active. The results of that committee's efforts (chaired by David Stout of Youngstown State University) will be announced at the New York breakfast. Similarly, the Nominations Committee has been performing its duties and you should hear from the chair of that Committee (Alan Reinstein of Wayne State University) in the near future regarding voting for next year's officers.

Be sure to rejoin the TLC Section when you pay your AAA dues for next year. We are still a bargain. Unlike most of the other AAA sections, we are not a "niche" area; we are the substance of what all accounting professors do. We may not all be involved in auditing or tax, but we all deal with teaching and learning, and that is what the TLC is all about.

In closing, I wish all of you a productive summer. Have fun!

Dale L. Flesher, 2008-10 TLC Chairman
Arthur Andersen Professor and Associate Dean
Patterson School of Accountancy
University of Mississippi
acdlf@olemiss.edu
Telephone 662-915-7623

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, J Riley Shaw, at the address below

The Accounting Educator
J Riley Shaw, Editor
Patterson School of Accountancy
University of Mississippi
University, MS 38677
E-Mail: jrshaw@olemiss.edu
Telephone: (662) 915-5446

CALL FOR SHORT PAPERS FOR NEXT ISSUE:

IMPLEMENTING PROFESSIONAL EXAM PREPARATION INTO ACCOUNTANCY COURSES

Do you specifically address the CPA, CMA, CIA exams in your courses? What ways do you try to prepare your students for these professional exams? What materials do you use? Do your students complete practice professional exams? What feedback do you receive regarding your attempts to address these exams in your course? Your manuscript should be short (not over two pages single spaced). Submit your manuscript electronically by July 1 to jrshaw@olemiss.edu.

TECHNOLOGY IN THE CLASSROOM

In what ways do you use technology in the classroom? Do you use spreadsheets, videos, Powerpoint, or other technology in your teaching? What works and what doesn't work? Your manuscript should be short (not over two to three pages single spaced). Submit your manuscript electronically by July 1 to jrshaw@olemiss.edu.

LEARNING THE LANGUAGE OF ACCOUNTING

Larita Killian, Ed.D, CPA, CGFM
Assistant Professor of Accounting
Indiana University – Purdue University Columbus

You're heard it before: Accounting is the language of business. But have you applied this axiom to guide your pedagogy? When new accounting students understand that part of their task is learning a new language, it minimizes the inevitable confusion over debits and credits and helps them make a strong start. Here are some language lessons for the first day of class.

Language lesson #1 is that every word counts. For many students, this is their first encounter with technical content. A fluid, holistic approach works well when reading English literature, but can be a stumbling block for students of accounting. Students must be encouraged to slow down, parse each phrase, and look for that one word that changes everything.

The following sentence, which relates to introductory material, can be projected on the screen as a useful example: "A corporation has shareholders who have unlimited liability for the acts of the corporation." At first, many students will see nothing wrong with this statement. But within a few seconds, others will identify and comment on the one word that makes it false (unlimited). It's also useful to write these twin terms on the board: "Foreign currency transactions" and "Foreign currency translations." Explain to students that while these terms are quite similar, they have entirely different meanings and accounting treatments. Encourage students to watch for such subtle differences in their reading.

Language lesson #2 is that students must "unlearn" incorrect definitions before learning the new, correct ones. Students come to class with powerful, lingering notions of what *debit* and *credit* mean – and those notions are false. The false notions should be put on the table, examined, and discarded, for only then can students learn correct definitions in their place. The following parables are highly effective for examining and discarding the old definitions.

FIRST PARABLE¹

Able passed from this world and stood before St. Peter at the pearly gate. Able asked, "Oh St. Peter, may I come in?" With a skeptical frown, St. Peter pulled out his ledger and said, "Well....., we'll see about that. First we have to check your debits and credits."

What did St. Peter mean by debits and credits?

[Expect students to respond that "debit" means negative deed and "credit" means good deed.]

¹ For a more politically correct approach, try this variation: Able passed from this world and approached the Great Guru under the banyan tree. Able asked, "Oh Great Guru. May I enter Nirvana...."

SECOND PARABLE

One day Sarah was walking down the street, minding her own business, and Heidi came running up to her and said, “Sarah! Guess what! You’ll never believe this! The bank made a mistake and credited my account for \$1,000!”

What did Heidi mean by “credited” her account?

[Expect students to respond that “credit” means to add money.]

Thank the students for their responses, confirm they gave the responses you expected and were looking for, then respectfully convey that the responses might be correct everywhere else but not in accounting. Discuss how *debit* and *credit* mean nothing more than left and right until paired with particular accounts, and that some accounts increase with a debit while others increase with a credit. Explain to students that one of their earliest tasks is to learn which accounts increase or decrease with a debit, and so forth.

This brings us to the last language lesson. Good instructors incorporate high-level, analytical and integrative tasks into their courses, but students must acquire basic, foundational knowledge before they can complete higher-level tasks.² Language lesson #3 is that the study of accounting, like the study of any new language, requires a certain amount of rote memorization.

Ask students to raise their hand if they have studied a foreign language, then ask those with raised hands what techniques they used. Expect responses such as, “Went over it again and again,” “Wrote it out several times,” and “Memorization.” Explain to the class that as they study this new language of accounting, they will have to use similar techniques to learn the basic terms and definitions. Memorization is not particularly fun, but a certain amount is necessary during the first weeks of accounting. Reassure students that once they have learned the basics, they will apply their skills to interesting, higher-level tasks, such as integrating accounts to create financial statements and calculating ratios to gauge economic health of a firm. But it all stems from first learning the language.

² From L. Dee Fink, **Creating Significant learning Experiences**, Jossey-Bass, 2003.

CALL FOR PAPERS -VOLUME 10

DEADLINE – JUNE 1, 2009

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

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

Teaching, Learning and Curriculum (T, L & C) KEY PEOPLE: 2008/2009 Officers

Chairperson

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

Vice Chairperson-Academic

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

Vice Chairperson-Practice

Bernard J. Milano
KPMG Foundation
3 Chestnut Ridge Road
Montvale, NJ 07645
Phone: 201-505-3496
Fax: 201-505-3557
bmilano@kpmg.com

Treasurer

Roland L. Madison
John Carroll University
Dept of Accountancy/Boler School of
Business
20700 North Park Blvd.
University Heights, OH 44118
Phone: 216-397-4404
Fax: 216-397-3063
rmadison@jcu.edu

Secretary

Julia E. Grant
Case Western Reserve University
10900 Euclid Avenue
Cleveland, OH 44106-7235
Phone: 216 368-4158
Fax: 216-368-2845
julia.grant@case.edu

Council Representatives

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

D. Larry Crumbley
Department of Accounting
E.J. Ourso College of Business
Louisiana State University
Baton Rouge, LA 70803-6304
Phone: 225-578-6231
Fax: 225-578-6201
dcrumbl@lsu.edu

Editors

Newsletter

(The Accounting Educator)
J Riley Shaw
Patterson School of Accountancy
University of Mississippi
University, Mississippi 38677-1848
Phone: 662-915-5446
Fax: 662-915-7483
jrshaw@olemiss.edu

Webmaster

Michael K. Haws, MBA
2006 ITT Technical Institute
Online Programs Instructor of the Year
Unit Controller
Omnicare
Phone: 859-392-3532
Cell Phone: 513-403-4785
Fax: 509-278-2009
michaelkh60@earthlink.net

Committee Chairpersons

Assessment Committee

Parveen P. Gupta
Lehigh University
Phone: 610 758-3443
ppg0@lehigh.edu

Proposed Journal Guidelines Committee

John Everett
Virginia Commonwealth University
Phone: (804) 828-3163
jeverett@vcu.edu

Innovations in Accounting Education

Sandra Roberson
Furman University
Phone: 864-294-2225
sandy.roberson@furman.edu

By-Law Review Strategic Committee

Priscilla Burnaby
Bentley College
Phone: 781 891-2519
pburnaby@bentley.edu

Measuring Accounting Learning Monograph

Ronald E. Flinn, Co-Chair
Creighton University
Phone: (402) 280-2063
rsflinn@aol.com

Membership Committee

Natalie Churyk, Co-Chair
Northern Illinois University
Phone: 815-753-6210
nchuryk@niu.edu

D. Larry Crumbley, Co-Chair
Louisiana State University
Phone: 225-578-6231
dcrumbl@lsu.edu

John E. Dexter, Co-Chair
Northwood University
Phone: 989-837-4250
dexterj@northwood.edu

Nominations Committee

Alan Reinstein
Wayne State University
Phone: 248-368-8841
a.reinstein@wayne.edu

Historical Preservation Committee

Thomas Calderon
University of Akron
Phone: 330-972-6228
tcalderon@uakron.edu

Shared Experiences Committee

Don Wygal
Rider University
Phone: 609-895-5543
wygal@rider.edu

Program Committee

J. Richard Williams
Missouri State University
Phone: 417-836-5414
johnwilliams@missouristate.edu

Educational Research Award & Hall of Honors

David E. Stout
Youngstown State University
Phone: 330-941-3509
destout@ysu.edu

Officer & Regional Reps Manual Development Committee

D. Donald Kent
SUNY-Brockport
Phone: 585-395-5521
dkent@brockport.edu

Regional Coordinators

Mid-Atlantic

James McKinney
 University of Maryland
 Phone: 301-405-2217
jmckinney@rhsmith.umd.edu

Northeast

Yvette Lazdowski
 Plymouth State University
 Phone: 603-535-2524
yjlazdowski@plymouth.edu

Southeastern

Noel Addy
 Mississippi State University
 Phone: 662-325-1644
noel.addy@msstate.edu

Western

James H. Thompson
 Washington State University
 Phone: 509-372-7311 jht@tricity.wsu.edu

Midwest

Brian P. Green
 University of Michigan — Dearborn
 Phone: 313-593-5301
bpgreen@umd.umich.edu

Ohio

Sandra Richtermeyer
 Xavier University
 Phone: 513-600-8068
richtermeyer@xavier.edu

Southwestern

A. Kay Guess
 St. Edwards University
 Phone: 512-448-8652
aundreag@stedwards.edu

Assessment Committee

Charge: Help universities with their assessment responsibilities.

Parveen P. Gupta, Chair	Lehigh University	ppg0@lehigh.edu
Steve Jackson	University of Southern Mississippi - Gulf Coast	steven.r.jackson@cba.usm.edu
Dori Lombard	Marist College	dlombard@keller.edu
Wallace R. Wood	University of Cincinnati	wallace.r.wood@uc.edu
Penne L. Ainsworth	University of Wyoming	penne@uwyo.edu
Elaine Sanders	University of Texas - San Antonio	elaine.sanders@utsa.edu
Barbara Lamberton	University of Hartford	lamberton@hartford.edu
John E Simms	University of St. Thomas (Houston)	simmsj@stthom.edu
S. K. Huh	California State - San Bernadino	huh@csusb.edu
Susan Lynn	University of Baltimore	slynn@ubalt.edu
Debra Kerby	Truman State University	dkerby@truman.edu
Carol Hartley	Providence College	chartley@providence.edu
Claire K. Latham	Washington State University	latham@1wsu.edu
Peggy Hite	Indiana University	hitep@indiana.edu

By-Law Review Strategic Committee

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

Priscilla Burnaby, Chair	Bentley College	pburnaby@bentley.edu
Gail Hoover King	Rockhurst University	gail.hoover@rockhurst.edu
Brian P. Green	University of Michigan - Dearborn	bpgreen@umd.umich.edu

Historical Preservation Committee

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

Thomas Calderon, Chair	University of Akron	cbadean@uakron.edu
David Smith	Missouri Southern State University	smith-d@mssu.edu
Jeannie O'Laughlin	Northwest Christian College	jolaughlin@nwcc.edu
George Klersey	University of Colorado at Denver	george.klersey@cudenver.edu

Innovations in Accounting Education Committee

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

Sandra Roberson, Chair	Furman University	sandy.roberson@furman.edu
Phil Brown	Harding University	pbrown@harding.edu
Paul Mihalek	Central Connecticut State University	Mihalekpau@ccsu.edu
Rich Kreissle	Landmark College	RichardKreissle@landmark.edu
M. Catherine Cleveland	Kennesaw State University	mcleave1@kennesaw.edu
Karen Osterheld	Bentley College	kosterheld@bentley.edu
Robert C. Jinkens	University of Hawaii	jinkens@hawaii.edu
David Albrecht	Bowling Green State University	albrecht@profalbrecht.com
Paul Anderson	Azuya Pacific	pvanderson@apu.edu
Mike Seda	Shaw University	mseda@shawu.edu
Helena Mitev	University of Tasmania	helen.mitewa@utas.edu.au
Rick Lillie	California State University - San Bernardino	rlillie@csusb.edu
Kimberly Fatten	Indiana University	kfatten@indiana.edu
Brett J. Long	University of Southern Indiana	blong@usi.edu
Meg M. Devine	University of Wisconsin - Eau Claire	dwyermm@uwec.edu
Jacqueline Perry	WVU Institute of Technology	jperry@wvutech.edu
Robert P. Kenny	St. Michaels College	rkenny@smcvt.edu
Vicki Jobst	Benedictine University	vjobst@ben.edu
Carol W. Springer	Georgia State University	cspringer@gsu.edu
Nishat Abbasi	Metropolitan State College of Denver	abbasin@mscd.edu

Measuring Accounting Learning Monograph Committee

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

Ronald E. Flinn, Co-Chair	Creighton University	rflinn@creighton.edu
D. Larry Crumbley, Co-Chair	Louisiana State University	dcrumbl@lsu.edu
Chih-Chen Lee	Northern Illinois University	cclee@niu.edu

Membership Committee

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

Natalie T. Churyk, Co-Chair	Northern Illinois University	nchuryk@niu.edu
John E. Dexter, Co-Chair	Northwood University	dexter@northwood.edu
Maria L. Bullen	Clayton State University	mbullen@mail.clayton.edu
Maria Leach	Auburn University at Montgomery	mleach@mail.aum.edu
Kathleen Soberalski	University of Maryland	KSobieralski@umuc.edu
Charles J. Pineno	Shenandoah University	cpineno@su.edu
Ed Etter	Eastern Michigan University	ed.etter@emich.edu

Nominations Committee

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

Alan Reinstein	Wayne State University	aa1692@wayne.edu
D. Larry Crumbley	Louisiana State University	dcrumbl@lsu.edu
John Everett	Virginia Commonwealth University	joeveret@vcu.edu
Ronald Flinn	Creighton University	rflinn@creighton.edu
Brian P. Green	University of Michigan at Dearborn	bpgreen@umd.umich.edu
Roselyn Morris	Texas State University at San Marcos	rm13@txstate.edu

Educational Research Award & Hall of Honors

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

David E. Stout, Chair	Youngstown State University	destout@cc.ysu.edu
Mehendra Guyarathi	Bentley College	mgujarathi@bentley.edu
Mark Kohlbeck	Florida - Atlantic University	mkohlbec@fau.edu
Tom Tyson	St. John Fisher College	ttyson@sjfc.edu
Mary Fisher	University of Texas at Tyler	mfischer@mail.uttyl.edu
Dahli Gray	Strayer College	dahligray@hotmail.com
Jack R. Fay	Pittsburg State University	jfay@pittstate.edu

--	--	--

Program Committee

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

J. Richard Williams, Chair	Missouri State University	johnwilliams@missouristate.edu
David K. Dennis	Otterbein College	ddennis@otterbein.edu
Tracy Manly	University of Tulsa	tracy-manly@utulsa.edu
Marilyn B. Misch	Pepperdine University	mmisch@pepperdine.edu
Lee Warren	Belmont University	warren@mail.belmont.edu

Shared Experiences

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

- To identify eminent senior faculty in each region who will share their professional insights with others.
- To establish permanent sessions at AAA meetings and other accounting education conferences so that these scholars can share their experiences and wisdom with their colleagues.
- To provide continuity among generations by sharing invaluable insight with faculty who are new or not planning to soon retire.
- To restore the dignity and respect that these eminent scholars richly deserve.
- To reinforce the belief that there are senior faculty among us who, despite no longer being as fully valued, still have much to contribute.

Don Wygal, Chair	Rider University	wygal@rider.edu
Jerry Weinstein	John Carroll University	weinstein@jcu.edu
Barbara Scofield	University of Dallas	scofield@gsm.udallas.edu
Cynthia L. Krom	Marist College	Cynthia.Krom@marist.edu
Gary Sprakman	York University	garys@yorku.ca
Len Stokes	Siena College	stokes@siena.edu
Jason C. Porter	University of Idaho	jporter@uidaho.edu
Tim Cairney	Georgia Southern University	tcairney@georgiasouthern.edu
Katherene Terrell	University of Central Oklahoma	kterrell@ucok.edu

Officer & Regional Reps Manual Development Committee

Charge: To develop and publish a manual for the benefit of future TLC officers and regional liaisons.

D. Donald Kent, Chair	SUNY-Brockport	dkent@brockport.edu
Joann Noe Cross	University of Wisconsin--Osh Kosh	crossj@uwosh.edu
Karen McCarron	Gordon College	kmccarron@gdn.edu
Annette B. Pridgen	University of Mississippi	abpridge@olemiss.edu
Linda Marquis	Northern Kentucky University	marquis@nku.edu
Rich Criscione	Morehead State University	r.criscione@morehead-st.edu
Norlin Rueschhoff	Notre Dame	Norlin.G.Rueschhoff.1@nd.edu
Kay M. Poston	South University	kposton@southuniversity.edu
Joan Hollister	SUNY--New Paltz	hollistj@newpaltz.edu

Proposed Journal Guidelines Committee

Charge: To make recommendations regarding the TLC's activities with regard to journal publications.

John Everett, Chair	Commonwealth University	joeveret@vcu.edu
George Krull	Grant Thornton (Retired)	gwkrull@msn.com
Amelia Baldwin	University of Alabama - Huntsville	amelia.baldwin@uah.edu
Tom Tyson	St. John Fisher College	ttyson@sjfc.edu
Bob Allen	University of Utah	bob.allen@business.utah.edu
Jim DiGabriele	Montclair State University	digabrielej@mail.montclair.edu
Pamela Z. Jackson	Augusta State University	pjackson@aug.edu
George R. Aldhizer III	Wake Forest University	aldhizgr@wfu.edu

Regional Coordinators

Charge: To represent the TLC at the regional meetings of the American Accounting Association. This assignment may differ depending upon the region. In some regions, the Coordinator is a member of the regional program committee and helps select papers for the annual regional meetings.

James H. Thompson	Washington State University	Western	jht@tricity.wsu.edu
James McKinney	University of Maryland	Mid-Atlantic	jmckinney@rhsmith.umd.edu
Brian P. Green	University of Michigan - Dearborn	Midwest	bpgreen@umd.umich.edu
Yvette Lazdowski	Plymouth State University	Northeast	yjlazdowski@plymouth.edu
Noel Addy	Mississippi State University	Southeast	naddy@cobilan.msstate.edu
Sandra Richtermeyer	Xavier University	Ohio	richtermeyer@xavier.edu
A. Kay Guess	St. Edwards University	Southwest	aundreag@admin.stedwards.edu

Mid-Year Meeting Committee

Charge: To make recommendations regarding the selection of speakers for the TLC annual on-line meeting to be held in January.

Kathleen Sobieralski	University of Maryland	ksobieralski@umuc.edu
Christine Kloezeman	Glendale Community College	ckloezem@glendale.edu
Steven C. Hunt	Western Illinois University	sc-hunt@wiu.edu
James C. Rothwell	Ouachita Baptist University	rothwellj@obu.edu
Blaise Sonnier	Florida International University	Blaise.Sonnier@business.fiu.edu
Monica Hubler	Freedom Mortgage	Monica.Hubler@FreedomMortgage.com
Anna L. Lusher	Slippery Rock University	anna.lusher@sru.edu

AAA-Commons Committee

Charge: To determine what presence the TLC Section should have on the AAA Commons and to add appropriate materials to the Commons area.

Robert Allen, Chair	University of Utah	bob.allen@business.utah.edu
Robert Clovey	York College--CUNY	rclovey@york.cuny.edu
Michael H. Brown	Millikin University	mbrown@mail.millikin.edu
Tracey Smith	Coastal Carolina University	smith@coastal.edu
Ramesh Narasimhan	Montclair State University	narasimhanr@mail.montclair.edu
Michelle Thompson	University of Technology--Jamaica	thompson@utech.edu.jm
Richard L. Banham	Tennessee State University	rbanham@tnstate.edu
Robert Jensen	Trinity University (Emeritus)	rjensen@trinity.edu
Marie Kulesza	St. Joseph College	mkulesza@sjc.edu

ACCOUNTING EDUCATION: an international journal

(The official education journal of the IAAER)

CALL FOR PAPERS

Audit Education

Accounting Education: an international journal invites submissions for a themed issue on the topic of audit education. Audit professionals are valued members of society who are expected to be both skilled and ethical decision makers. There are also expectations as to their knowledge in accounting and the profession, computers and systems, law, regulation, risk management and team-building. Engaging learners in such skills and responsibilities is important for our future economic, social and political well-being. Yet, despite its importance, audit education is perhaps an unheralded field. We look forward to sharing knowledge that the academic community can provide about this important topic.

Submissions should be original work which combines in some manner audit or assurance and education or training. The editors are open to quality research in any paradigm including, for example, field or experimental investigations, archival or survey research, interpretive or critical studies and case study research. Assessing practice is a global challenge, so we also encourage international studies. The following list is indicative of topics of interest but is not intended to be exhaustive:

- Audit decision-making and/or ethics
 - Audit risk or audit evidence
 - Audit history, law or regulation
 - Audit profession
 - Internal, VFM or other special audits
 - International audit practice or regulation
 - Reports or opinions
 - Audit control systems or analysis
 - Audit sampling
 - Analytical procedures
 - Other assurance services
- Education or
Training or
Educational standards or
Learning AND

The deadline for submissions is **15 December 2009**, with publication currently scheduled for late 2010. Early submissions are welcome, and potential contributors are encouraged to notify us of their interest. Submissions should be made electronically in accordance with *AE's* policies and style and sent to either guest editor:

Guest Editors

Professor Karen Van Peurseem Department of Accounting University of Waikato PB 3105 Hamilton NEW ZEALAND kvp@waikato.ac.nz	Dr Elizabeth Monk School of Accounting & Finance University of Dundee Dundee, DD1 4HN Scotland, UK e.a.monk@dundee.ac.uk
--	--

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

^^^^^^

Discover why so many of your colleagues find the T L 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 TLC activities."

D. Larry Crumbley
Louisiana State University
TLC Chair, 2007 – 08

Teaching, learning, 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, Learning, 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 TLC (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, Learning, 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 _____