



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

## The Accounting Educator

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### A MESSAGE FROM THE CHAIR



June 2010

Greetings to Members of the TLC Section:

Although the TLC fiscal year is winding down, as is my term as Section Chairman, the work is not winding down. The upcoming AAA Annual Meeting in San Francisco is the focus of our year's activities. Specifically, the annual breakfast on Monday morning (6:45 a.m. on August 2) is one of the highlights of TLC's year. This year, we have a real treat for those in attendance; the guest speaker will be Dr. Robert Jensen, who recently retired from Trinity University in Texas. Those of you who know Bob can appreciate what a great experience our group is expecting. Bob has lectured in over 350 universities around the world. He has the greatest accountancy website anywhere, and now in his retirement he is working to make the AAA

Commons website the best there is. More detail on Bob's background appears elsewhere in this issue. Be sure to get your ticket for the TLC breakfast when you sign up for the annual meeting.

In addition to Dr. Jensen's presentation, there will be an award given at the breakfast meeting for outstanding educational research in accounting. Also, there will be a new inductee into the TLC's Hall of Honor. Come to the breakfast to learn the names of the recipients of these awards. Dr. Annette B. Pridgen of the University of Mississippi chaired this year's Awards Committee.

The annual meeting itself will have a plethora of sessions dealing with teaching, learning, and curriculum issues. Dr. J. Richard Williams of Missouri State University was our Section's liaison to the annual meeting program committee. He was able to get us a lot of program space for papers dealing with the subjects we deal with every day.

Mention should be made of the Teaching, Learning & Curriculum Section's second annual mid-year

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meeting held last February. This was an online meeting that was attended by over 140 of you while sitting in front of your personal computers. Dr. Kathleen Sobieralski of the University of Maryland served as program chairman for the mid-year meeting and did a fantastic job.

Another activity that has been taking place over the past year is a strategic planning process. Our Chairman-Elect, Robert Allen of the University of Utah, has headed up that process along with many of the AAA's leaders. Essentially, our Section is a guinea pig for a process that all AAA sections will be undergoing in the near future. Professor Allen will take over as the new TLC chairman at the breakfast in San Francisco.

In summary, let me encourage all of you to participate in the activities of the TLC Section. Unlike the other AAA sections, we are not a "niche" area; we are the substance of what all accounting professors do every day. Please share the membership form on the last page with your colleagues who are not members. I hope to see you in San Francisco. Be sure to sign up for the breakfast when you register for the annual meeting.

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### 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

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### CALL FOR SHORT PAPERS FOR NEXT ISSUE:

#### ANY ISSUE CONCERNING ACCOUNTING EDUCATION

The TLC Newsletter is accepting submissions on any issue regarding accounting education or curriculum. Your manuscript should be short (not over two to three pages single spaced). Submit your manuscript in Word or RTF format electronically by July 1 to [jrshaw@olemiss.edu](mailto:jrshaw@olemiss.edu).

## BOB JENSEN TO BE BREAKFAST SPEAKER AT AAA



Get your breakfast tickets now! Dr. Robert E. Jensen has agreed to be the guest speaker for the TLC Monday breakfast at the AAA Annual Meeting in San Francisco. Dr. Jensen recently retired from Trinity University in Texas and now lives on a mountaintop in New Hampshire. He has been an invited speaker at over 350 colleges and universities. He holds a Ph.D. in accounting from Stanford University (1966). In 2002, Professor Jensen received the American Accounting Association's Outstanding Accounting Educator Award. He is the most prolific provider of content for the AAA Commons. In 2009, Professor Jensen was the inaugural winner of the Uncommon Commons Award for activism in the AAA Commons. The purpose of the

Commons is to share ideas and point out new resources for accounting teachers and researchers.

Prior to joining Trinity University, Jensen was the Peat, Marwick, Mitchell & Co. Professor of Accounting and Department Chairman at Florida State University (1978-82), the Nicholas M. Salgo Professor of Accounting at the University of Maine (1968-78), and Associate Professor at Michigan State University (1966-68). He also worked as a CPA for Ernst & Ernst in Denver, Colorado (1959-61). After stepping down as Department Chairman at Florida State University in 1982, he returned to full-time teaching and research at Trinity University.

He has lectured extensively both inside and outside the United States. Professor Jensen has made nearly 400 presentations on wide ranging research topics in accounting theory and education technology. In retirement his road shows focus especially on education technology, accounting for derivative financial instruments (FAS 133 and IAS 39), accounting for intangibles and environmental contingencies, and fair value accounting (FAS 155, 157, and 159). His longer resume is available at <http://www.trinity.edu/rjensen/resume.htm>. His accounting theory and other Web documents are linked at <http://www.trinity.edu/rjensen/Threads.htm>

Professor Jensen has spent two years in "think-tank" research on the campus of Stanford University: 1971/72 as a Fellow at the Center for Advanced Study in the Behavioral Sciences and 1973/74 as a Guggenheim Fellow. He was named recipient of The University of Maine Presidential Research Award in 1976 and in 1978 was voted Outstanding Professor by the Graduate Business Student Association at the University of Maine. He was also voted Outstanding Professor by the Minority Business Association at Florida State University in 1982. His publications are mainly devoted to research papers and monographs. A 1994 book co-authored with Petrea Sandlin is entitled *Electronic Teaching and Learning: Trends in Adapting to Hypertext, Hypermedia, and Networks in University Accounting Education*. His first monograph was entitled *Phantasmagoric Accounting* published in 1977 by the American Accounting Association. Another research monograph on futurism and assumption analysis was also funded by the American Accounting Association. A second monograph entitled *Review of Forecasts: Scaling and Analysis of Expert Judgments Regarding Cross-Impacts of Assumptions on Business, Forecasts and Accounting Measures* appeared in 1983. In addition to research papers, he also has two mystery novels near completion. In August 1988, he was elected to a two-year term as Academic Vice President of the American Accounting Association.

A major interest in teaching and research in recent years has been the future of education in the electronic classroom without walls via computer networking. He has programmed over 2,000 hours of lecture and case material. His website has won prizes as an education portal. In 1995 he was selected for the Irwin Technology in Education Advisory Board. In July of 1996, he was appointed to the American Accounting Association Committee on Electronic Materials and Dissemination. In 1996, he received the CETA Technology in Education Award.

In April 2008 a paper that he co-authored with Jean Heck was chosen by the Editorial Board as the second best paper published by the *Accounting Historians Journal* in 2007. That paper was critical of academic accounting research and for that reason was not published by *The Accounting Review*. That article was:

“An Analysis of the Evolution of Research Contributions by *The Accounting Review*: 1926-2005,” by Jean Heck and Robert E. Jensen, [\*Accounting Historians Journal\*](#), Volume 34, No. 2, December 2007, pp. 109-142

The TLC Section is indeed fortunate to have Robert E. Jensen as our breakfast speaker.

## AAA ANNUAL MEETING

Get out your Kindle, your i-Pad, your books-on-tape, or an old-fashioned book and join *your* TLC section for several very special events in San Francisco. We have invited KC Cole, author of **“Something Incredibly Wonderful Happens: Frank Oppenheimer and the world he made up”** to moderate a TLC session on Tuesday, August 3 from 2-3:30. We invite you to read the book to join in the discussion. This book is the story of Frank Oppenheimer’s creation of the Exploratorium museum in San Francisco. It is a journey of self-reflection, innovation and creativity, and building your legacy for future generations. ZoeVonna Palmrose recommended this book at last year’s New York meeting and we couldn’t resist hosting this special session with the author and Exploratorium close by. We have an even more special event in the planning stages for Tuesday night, so keep your calendar open and your eyes on the lookout for another announcement from *your* TLC section.

## WHAT DOES TLC MEAN TO YOU?

The AAA is currently undertaking a strategic planning process. As part of this process, incoming TLC Chair, Bob Allen, began a parallel strategic planning process for the TLC Section. He assembled a task force of twelve TLC members including members of the executive committee and other TLC members from across the country. The purpose of their effort is to evaluate the current status of the TLC and develop a strategic plan for the future. Over the past six months, the TLC strategic planning task force has been working on:

1. defining the current status of the Section,
2. identifying critical issues,
3. performing a SWOT analysis,
4. examining the TLC value proposition,
5. and evaluating the current vision, mission, objectives, and goals.

Our proposed mission is “To create a community that inspires and advances teaching and learning excellence.” We are identifying all of the programs offered by AAA, TLC and CTLA that are focused on teaching to see where there may be opportunities for improvements and new offerings. ***Watch for more details related to the TLC Section’s strategic planning efforts in the next issue of The Accounting Educator.*** Please participate in the process by providing feedback or volunteering to be part of the TLC strategic implementation team. Please contact Bob Allen or one of the other members on the TLC strategic planning task force: Bob Allen ([bob.allen@utah.edu](mailto:bob.allen@utah.edu)), Cathleen Burns, Natalie Churyk, Susan Crosson, Martha Doran, Dale Flesher, Bambi Hora, Marsha Huber, Gail Hoover King, Sherry Mills, Bea Sanders, David Stout, and Monte Swain.

# STUDENT “REVENGE” IN THE STUDENT EVALUATION OF TEACHING (SET) PROCESS: A FURTHER INDICTMENT OF SUMMATIVE SET

Ronald Flinn, Creighton University  
D. Larry Crumbley, Louisiana State University

In spite of many well-documented and well-known conceptual and statistical issues and problems, the use of student evaluation of teaching (SET) questionnaires and raw (unadjusted) scores to evaluate a professor’s teaching effectiveness (summative SET) and to rank professors on “teaching effectiveness” has become common on most college and university campuses (Crumbley and Fliedner 2002; Merritt 2008; Sproule 2000; Yunker and Yunker 2003). SET cannot measure student achieving and learning, even indirectly. Thus, the extensive use of summative SET may well be anti-learning, resulting in grade inflation, course work deflation, and a general decline in respect for the higher education process.

More troubling to those concerned with student achievement and learning is the fact that a professor’s score on the single-most-important-question (SMIQ) on most SET questionnaires, “how does this professor’s teaching rank among other professors you [the student] have encountered” is often the only raw SET score that really counts in annual reviews, promotion and tenure decisions, and assigning professors to specific classes (Demski 2007; Fellingham 2007; Sproule 2000; Stone 1986). There is no question that effective teaching is critical to both society and a professor’s career (Lucas and Murry 2007). Effective teaching is a professor’s primary duty to students (Kennedy 1997). Common sense and experience strongly suggest, however, the assumptions that unless classes are “evaluated,” professors would teach nothing of value to students (Chonko 2006), and student *opinions* can somehow measure “teaching effectiveness” (Holbrook 1995) are simply incorrect. We have many unprepared and unmotivated students in today’s accounting and business classes, many of which do not see the value in working hard to acquire the skills needed for success as accountants. Milliron (2008) concludes that accounting professors face significant motivational issues with such students. Showing movies, singing, playing games, bringing pizzas to students seems to have replaced lectures and problem-solving (Girardi 2008). The Spellings Commission report (2008) and other research (Scarlett 2004) suggest higher education in the United States is simply not working for many students.

## **Summative SET**

The use of SET scores and student responses to open-end questions on end-of-term questionnaires often used to evaluate a professor’s teaching effectiveness assume certain behaviors. Professors are assumed, in spite of the growing importance attached to SET scores by administrators and others, especially the score on the SMIQ, not to inflate course grades, to not deflate course work, and, generally not to pander to students. Research by Addy and Herring (1996), Cluskey and Griggin (1997), Langbein (2008), and Crumbley and Smith (2009) among others, suggests grade inflation is certainly an issue for accounting and business education. Research by Everett (1979) suggests that, although it is harder to document than grade inflation, course work deflation has occurred in accounting and business school courses. Research by Crumbley (1995) suggests that as administrators and others (rank and tenure committees) increase the importance of a professor “getting good SET scores,” both grade inflation and course work deflation increase. Administrators are assumed to use SET data to help professors improve their teaching effectiveness (Brightman 2006).

### **Honesty Factor**

Students are assumed to complete SET questionnaires as honestly and as objectively as possible, and not to use the evaluation process to punish professors who they think are too demanding and grade too rigorously. However, when students indicate an *increasing* concern with easy course, easy grading, and the sexual attractiveness (“hotness”) of their professors, it is not entirely clear what SET scores mean (Felton *et al.* 2006). Eastman *et al.* (2008) and Giacalone (2007) note an increase in academic dishonesty in today’s college and university students. Students are also assumed to be at least somewhat aware of the consequences of intentionally giving poor SET scores and making adverse comments about a professors’ teaching.

Much research and observation contradicts these assumptions. One flawed assumption is that students are customers of higher education and their opinions must always be correct (Clayson and Haley 2005; Franz 1998; George 2007). Other flawed assumptions include (1) there is some set of “generally accepted” professor behaviors, characteristics, and traits that make him or her an “effective teacher,” (2) student opinions are the only source of reliable and valid information about a professor’s teaching effectiveness, (3) student opinions somehow become facts when answering SET questions, (4) a professor’s raw SET score on the SMIQ is a “cardinal measure” of “teaching effectiveness,” and (5) a ranking of professors based on raw scores on the SMIQ is somehow a valid overall measure of their teaching effectiveness (Sproule 2000).

Often exactly the same SET questionnaire is used in all courses: undergraduate or graduate, required or elective, lecture or discussion, regulated or not. Bale and Dudney (2000) argue that many of today’s Generation X students are more effectively taught as children rather than as young adults. Callahan (2004) notes a general decrease in honesty in the United States. Grimes *et al.* (2004) note that students often blame others, including their professors, for their lack of efforts and resulting poor course grades. Dwyer (2008) notes that using raw SET scores to judge a professor’s teaching effectiveness suffers from the same flaw as assessment in general: “better” SET scores are good as they imply that students learned more and “poorer” SET scores are bad as they imply that students learned less. In fact, raw SET scores may have little correlation with actual student achievement and learning in an accounting course. The current focus on various types of “assessment” on business schools supports this conclusion (Marshall 2007; Martell 2007; Pringle and Michel 2007; Shaftel and Shatel 2007; Terenzini 1989).

### **Impression Management**

Langbein (2008) documents that professors can often “buy” better SET scores by inflating student grades in what she describes as a “socially destructive game.” Moore (2009) indicates that the perverse incentives caused by SETs “have led to infantilized classes, inflated grades, college graduates who are deficient in basic skills, and many other problems.” Lin (2008) documents that about 40 percent of students admit to using SET scores to either reward or punish their professors for various behaviors and this revenge behavior is even worse in Crumbley and Reichelt, 2009. So much for honest feedback from on a professor’s teaching effectiveness.

Summative SET cannot help professors increase student learning, since SET cannot directly measure student learning and, as has long been discussed in the literature, result in grade inflation, course work deflation, and professors pandering to students instead of educating them (Martin 1998; Newton 1998; Wallace and Wallace 1998). SET is simply the wrong tool for the job, if the job is to increase student achievement and learning (Wallace and Wallace 1998) in part because summative SET often reduces, and does not increase, the goal congruence between a professor’s behaviors and student learning (Jensen 2001). In this race to the “inmates are in charge of the prison mentality,” the system will only get worse. At Louisiana State University in the 2009 spring semester, a geology professor with 30 years of teaching experience was removed

from the classroom and her grades changed upward by 25 percent after only 25 percent of course work had been completed. She gave brief quizzes at the beginning of each class and did not grade on a curve. Students complained about their low grades on the first test, and the professor was not notified about these complaints until she was informed by her Dean on the day of the second examination that she was no longer teaching the course (Jaschik 2009).

### **Remedies and Conclusion**

The performance control system has become so dysfunctional and corrupt that Michael McKinney, Chancellor of the Texas A&M University system has instituted a bonus system giving professors up to \$10,000 based on student evaluation. These consumer/satisfaction bonuses go to the top 15 percent of the faculty based upon SET scores: certainly a fine performance system to increase retention rates and destroy student learning. As administrators multiply and their salaries skyrocket, tenure-track professors decrease, and adjuncts increase, governors and Board of Trustees must realize that it's the control system, stupid.

Part of the problem in evaluating teaching effectiveness is that accounting education seems to be remarkably resistant to change even in the face of accounting and auditing failures as large as Madoff, Enron, and WorldCom (Merino 2006; Turner 2006; Waddock 2005). In spite of many empirical studies, we still do not know exactly what professor behaviors result in student achievement and learning (Barth 2008; Davies *et al.* 2007; McPherson 2006; Peterson *et al.* 2008; Seiver 1983; Timmerman 2008). We need to measure student achievement and learning directly using relevant achievement tests (Diagle *et al.* 2007) and appropriate multiple measures (Green *et al.* 1999; PETE Committee 1996). We need to be much less concerned with student satisfaction and much more concerned with student learning (Crumbley and Flinn 2009; Aldridge and Rowley 1998; Browne *et al.* 1998; McCollough and Gremler 1999). We need to accept the fact that the extensive use of SET has affected professors' behaviors in dysfunctional ways that reduce student learning, such as not making pedagogically sound assignments fearing decrease in SET scores (Fischer 2007). The situation will only become worse as universities move to online evaluation with fewer responses and only the revenge students responding.

We need to accept that fact that more than a few students will use the SET process to punish demanding professors (Crumbley and Reichelt 2009, Lin 2008). Lichty, Vose, and Peterson (1978) warn that if grade inflation continues, its impact will lead universities toward the "Giffen good" situation. Even in this time of economic stress, we need to find other, more appropriate, ways to measure teaching effectiveness and not "customer satisfaction" (Nemetz and Cameron 2006). A balance scorecard approach as outlined in the AAA TLC Section's monograph must be utilized (Flinn and Crumbley 2009). A major organization such as AAA should champion solutions to this pressing problem in higher education.

Professors who are discriminated against, fired, or not promoted as a result of scores on these forms should consider lawsuits. If standardized forms are purchased from a company (i.e., IDEA) consider directing the lawsuit against the company also. Students could help also. Suppose a student makes an A on the auditing courses, but fail the auditing portion of the CPA exam, he or she should consider lawsuits against the faculty and university. Faculty labor unions must take strong stands against this dysfunctional internal control SETs system being used to negatively impact professors. See preface of the new [AAA monograph](#).



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## **CALL FOR CASES**

### ***IMA Educational Case Journal***

The *IMA Educational Case Journal (IECJ)*, published quarterly by the Institute of Management Accountants (IMA), is dedicated to enhancing case research through the publication of teaching cases and research related to case writing or teaching with cases in the field of management accounting and related areas. The IECJ is double-blind refereed and listed in Cabell's Directory of Publishing Opportunities in Accounting. Further information about the Journal is available at [www.imanet.org/IECJ](http://www.imanet.org/IECJ).

The *IECJ* is published quarterly on-line. All manuscripts are sent to two reviewers, although additional reviewers may be consulted in some instances. A double-blind peer review process is employed. A strong effort is made to complete the initial review within two to three months. International submissions are welcome and encouraged.

Current and past issues of the *IECJ* are available on IMA's website. The journal (and individual cases) is available free to IMA members and also available on a subscription basis. Recipients of the journal receive the right to free use of the cases for educational purposes.

In order to enhance accessibility of cases included in the Journal, cases are individually accessible and downloadable and searchable by keyword terms and by author. Teaching notes are contained in a secure location on the IMA website and are available without charge to IMA academic members and subscribers who can demonstrate a need for access to them.

### **EDITORIAL BOARD**

The journal's distinguished Editorial Advisory and Review Board is made up of members from around the world. A listing of members is available at [http://www.imanet.org/publications\\_IECJ\\_review.asp](http://www.imanet.org/publications_IECJ_review.asp).

### **SUBMISSION OF MANUSCRIPTS**

Manuscripts are accepted on an on-going basis. There is no submission or page fee. Manuscripts must not have been previously published and must not be currently under review by another journal or publisher. Authors retain the right to use their cases for instructional purposes. Cases may be released for other publications after a publication date has been set by the Journal's Editor.

Case studies to be considered for the Journal should be submitted electronically to the Editor via e-mail attachment in Word format. Complete submission guidelines, including details regarding manuscript preparation, are available at [www.imanet.org/IECJ](http://www.imanet.org/IECJ). Journal submissions and questions regarding the Journal can be sent to the Editor, Raef Lawson, IMA's Professor-in-Residence and Vice President of Research at [IECJ@imanet.org](mailto:IECJ@imanet.org).

## AUDITING HISTORIAN NEEDED: CALL FOR PROPOSALS

### Request from SEC Historical Society for Proposal for Curator for 2012 Gallery on Audit Regulation

As of March 2, 2010

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The SEC Historical Society invites proposals to serve as curator for a Gallery on audit regulation, for accession into its virtual museum and archive at [www.sechistorical.org](http://www.sechistorical.org) in December 2012. Please visit [www.sechistorical.org/museum/galleries/](http://www.sechistorical.org/museum/galleries/) for examples of current Galleries in the virtual museum and archive.

The SEC Historical Society shares, preserves and advances knowledge of the history of financial regulation through its virtual museum and archive at [www.sechistorical.org](http://www.sechistorical.org). The Society is independent of and separate from the U.S. Securities and Exchange Commission and receives no funding from the public sector. The museum collection is built and exhibited independent of any SEC oversight.

The work of the curator for the Gallery on audit regulation will include:

- Determine the key themes and organization of the Gallery, in consultation with members of the Society's Museum Committee. The organization of the Gallery, through the framework essay and the linked primary materials, should provide museum visitors with a substantive presentation and understanding of the themes. *(By February 2011)*
- Identify and secure a minimum of 200 new primary materials for the Gallery, including papers, photos and/or news audio and film clips, which relate to the key themes of the Gallery. You will provide the Society with verifiable sources and permission for each material, and the materials will be delivered to the Society in the format determined in consultation with the Society. *(From start of contract through April 2012)*
- Identify a minimum of 10 persons for oral histories interviews for the Gallery. *(By December 2011)*
- Plan the program for and moderate the Society's June 2012 Annual Meeting in consultation with the Society, including topics for discussion focusing on the gallery's key themes and presenters. The Annual Meeting program should both add content to the Gallery and promote the Gallery's opening. *(Fall 2011 to June 2012)*
- Identify materials currently in the museum collection which relate to the key themes. *(By June 2012)*

- Prepare the framework essay (approximate length of 10,000 – 15,000 words) in consultation with members of the Museum Committee. *(By August 2012)*
- Prepare a minimum of 20 developments relating to the key themes of the Gallery, with explanatory text, for inclusion in the Timeline in the virtual museum and archive. *(By August 2012)*
- Prepare an organizational plan for the Gallery with the Society, which will link the primary material with the essay. *(By September 2012)*

In the proposal, please indicate the preliminary key themes to be addressed in the Gallery, the plan and proposed sites for research, the timeframe for development and delivery of the material listed above, and the desired fee. Travel and research costs, with satisfactory documentation, will be reimbursed in addition to the fee.

Please submit the proposal to Carla Rosati, SEC Historical Society, 1101 Pennsylvania Avenue NW, Suite 600, Washington, D.C. 20004; [c.rosati@sechistorical.org](mailto:c.rosati@sechistorical.org) by September 1<sup>st</sup>. A determination of the curator will be made this fall. For further information, please contact Ms. Rosati by email or telephone (202-756-5015).

## **SEC Historical Society Seeks Curator for 2012 Gallery on Audit Regulation**

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The SEC Historical Society invites proposals from accounting historians to serve as curator for a Gallery on audit regulation, for permanent accession into its virtual museum and archive at [www.sechistorical.org](http://www.sechistorical.org) on December 1, 2012. Galleries serve as search functions within the virtual museum and archive; current Galleries can be accessed at [www.sechistorical.org/museum/galleries/](http://www.sechistorical.org/museum/galleries/).

The SEC Historical Society shares, preserves and advances knowledge of the history of financial regulation through the virtual museum and archive at [www.sechistorical.org](http://www.sechistorical.org). The Society is independent of and separate from the U.S. Securities and Exchange Commission and receives no funding from the public sector. The museum is built and exhibited independent of any SEC oversight.

The work of the curator for the Gallery on audit regulation will begin in fall 2010 and conclude in September 2012. The work will include:

- Determining the key themes and organization of the Gallery, in consultation with members of the Society's Museum Committee ([www.sechistorical.org/museum/sponsor/committee.php](http://www.sechistorical.org/museum/sponsor/committee.php)).
- Identifying and securing a minimum of 200 new primary materials – papers, photos and/or news film, radio and television programs - for the Gallery, including securing permission for accession into the virtual museum and archive.
- Identifying a minimum of 10 persons for oral histories interviews for the Gallery. A separate historian will conduct the interviews; the curator will recommend questions for each interview.
- Planning the program for and moderating the Society's June 7, 2012 Annual Meeting in Washington, D.C., including topics and presenters.
- Identifying materials currently in the museum collection for the Gallery.
- Preparing the framework essay (approximate length of 10,000 – 15,000 words) in consultation with members of the Museum Committee.
- Preparing a minimum of 20 developments relating to the key themes of the Gallery, with explanatory text, for inclusion in the Timeline in the virtual museum and archive.
- Preparing an organizational plan for the Gallery, which will link the primary material with the essay.

The curator will have flexibility in determining the schedule for work, and will work from his/her home or office. The curator must be present in Washington, D.C. for the June 7, 2012 Annual Meeting program. Meetings and communications with the Society and the Museum Committee will be by conference call or email. Research travel will be scheduled by the curator.

The curator will receive a fee of \$20,000, paid in installments in 2011 and 2012 upon satisfactory completion of benchmarks in the Gallery's development. Travel and research costs, with documentation, will be reimbursed in addition to the fee.

In the proposal, please indicate the key themes to be addressed in the Gallery, the plan and proposed sites for research, and the schedule for development and delivery of the material listed above. Please submit the proposal, along with curriculum vitae and 3 references with contact information, to Carla Rosati, Executive Director, SEC Historical Society, 1101 Pennsylvania Avenue NW, Suite 600, Washington, D.C. 20004, [c.rosati@sechistorical.org](mailto:c.rosati@sechistorical.org) by September 1, 2010. For further information, please contact Ms. Rosati by email or telephone (202-756-5015).

# CALL FOR PAPERS

## *Issues in Accounting Education*

The American Accounting Association requests submissions for a special edition of *Issues in Accounting Education*, to be devoted to the pedagogy and content of the introductory accounting course. While labeling and packaging vary somewhat from institution to institution, this course, or course sequence, is a fixture in practically all undergraduate business curricula.

Submissions for this special edition may take the form of research, instructional best practices, or instructional resources. Submissions must be directly relevant to those who teach or administer the introductory accounting course. Research submissions may deal with any aspect of the introductory accounting course, including but not limited to:

- Course content and delivery
- Teaching and learning strategies
- Instructor qualities and characteristics

Instructional best practices should describe successful course strategies and techniques.

Submissions are not expected to follow a specified format. However, described practices are expected to be classroom-tested and comparisons to traditional classroom practices should be provided.

Instructional resources should follow the case format as specified by *Issues in Accounting Education*. As such, they should include instructor notes and proposed solutions. The instructional resources will be evaluated for their appropriateness for students in the introductory accounting course and for their innovative design in comparison to currently available resources.

This special edition of *Issues in Accounting Education* will be published in February 2011, and Professor Jack E. Wilkerson, Jr. will serve as Guest Editor. Submissions should be made after December 2009 via the **PXP interface**, and the cover letter should specify consideration for the special edition relating to introductory accounting.

**Submission Deadline is December 31, 2010.**



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### Innovations in Accounting Education

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## Assessment Committee

Charge: Help universities with their assessment responsibilities.

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Peggy Hite	Indiana University	<a href="mailto:hitep@indiana.edu">hitep@indiana.edu</a>

## By-Law Review Strategic Committee

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

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Gail Hoover King	Rockhurst University	<a href="mailto:gail.hoover@rockhurst.edu">gail.hoover@rockhurst.edu</a>
Brian P. Green	University of Michigan - Dearborn	<a href="mailto:bpgreen@umd.umich.edu">bpgreen@umd.umich.edu</a>

## 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	<a href="mailto:cbadean@uakron.edu">cbadean@uakron.edu</a>
David Smith	Missouri Southern State University	<a href="mailto:smith-d@mssu.edu">smith-d@mssu.edu</a>
Jeannie O'Laughlin	Northwest Christian College	<a href="mailto:jolaughlin@nwcc.edu">jolaughlin@nwcc.edu</a>
George Klersey	University of Colorado at Denver	<a href="mailto:george.klersey@cudenver.edu">george.klersey@cudenver.edu</a>

## 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.

Paul Mihalek, Chair	Central Connecticut State University	<a href="mailto:Mihalekpau@ccsu.edu">Mihalekpau@ccsu.edu</a>
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## 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	<a href="mailto:rflinn@creighton.edu">rflinn@creighton.edu</a>
D. Larry Crumbley, Co-Chair	Louisiana State University	<a href="mailto:dcrumbl@lsu.edu">dcrumbl@lsu.edu</a>
Chih-Chen Lee	Northern Illinois University	<a href="mailto:clee@niu.edu">clee@niu.edu</a>

## 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	<a href="mailto:nchuryk@niu.edu">nchuryk@niu.edu</a>
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Ed Etter	Eastern Michigan University	<a href="mailto:ed.etter@emich.edu">ed.etter@emich.edu</a>

## Nominations Committee

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

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Fred Phillips	University of Saskatchewan	<a href="mailto:phillips@edwards.usask.ca">phillips@edwards.usask.ca</a>
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Monte Swain	Brigham Young University	<a href="mailto:monte@byu.edu">monte@byu.edu</a>

## Program Committee

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

J. Richard Williams, Chair	Missouri State University	<a href="mailto:johnwilliams@missouristate.edu">johnwilliams@missouristate.edu</a>
David K. Dennis	Otterbein College	<a href="mailto:ddennis@otterbein.edu">ddennis@otterbein.edu</a>
Tracy Manly	University of Tulsa	<a href="mailto:tracy-manly@utulsa.edu">tracy-manly@utulsa.edu</a>
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## 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.

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## Officer & Regional Reps Manual Development Committee

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

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## Mid-Year Meeting Committee

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

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

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

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

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\*"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.

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