



Thought Leaders in Accounting

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

# The Accounting Educator

Spring 2011

Volume XX, No. 3



## A MESSAGE FROM THE CHAIR

April 2011

Dear TLC Members

I am really enjoying the opportunity to work with so many great volunteers who are shaping the future of the TLC Section. I consider it a privilege to serve as an officer in the TLC Section. I'm especially looking forward to the Annual Meeting in Denver from August 6-10, 2011!

### Annual Meeting

Registration is now underway for the Annual Meeting in Denver. The Teaching, Learning & Curriculum (TLC) Section and KPMG are proud to announce our guest speaker, Dr. Richard J. Light, the Walter H. Gale Professor of Education, Kennedy School of Government, at Harvard University. You will have two opportunities to hear Dr. Light speak. The first is at the **TLC breakfast on Monday, August 8<sup>th</sup>**. The second will be on Tuesday evening during the **2<sup>nd</sup> Annual WOW Event at the Denver Art Museum on Tuesday August 9<sup>th</sup> from 6:30-9:30 p.m.** Registration for these events is currently underway through the AAA's Annual Meeting registration process. Additional details about Dr. Light and the specific topics he will discuss can be found on page 11 of this newsletter. I hope to see you at both the breakfast and the WOW Event. You won't want to miss it!

I express sincere appreciation to Cathleen Burns for her persistence and determination which has made these events possible. Thanks Cathleen! We also owe a collective thanks to KPMG for their generous financial support!

### TLC Officer Elections

Officer elections for Secretary, Treasurer, VP-Practice and for four members of the Nominations Committee will be taking place

#### INSIDE

- Take the AAACommons Challenge ..... 3
- What do the Vancouver Canucks and Closing Entries Have in Common? ..... 5
- VITA: A Required Integrative Approach to Tax . 8
- Annual Meeting Preview:
  - TLC Events..... 11
  - At-Large TLE Panel Sessions..... 12
  - Two-Year College Section Panels..... 22
- Call for Nominations:
  - Hall of Honor Award ..... 24
  - Outstanding Research..... 25
- Call for Papers—*Journal of Accounting Education*:
  - Tax Education ..... 26
  - Auditing Education ..... 28
  - Online Education ..... 29
- Key People ..... 32
- Membership Application ..... 35

soon via email. I encourage your participation in these elections. Thanks to Larry Crumbley and the Nominations Committee for their work in putting together an outstanding slate of candidates.

Thanks for all you do to support the activities of the Teaching, Learning & Curriculum Section!

Sincerely,

Bob Allen  
Chair, TLC Section 2010-2012  
University of Utah

### **Manuscripts and Shaggy Dog Stories**

Anyone wishing to submit short manuscripts, cartoons, shaggy dog stories, letters to the editor, calls for papers, dog and pony shows, or other filler to *The Accounting Educator* should email material to [carol@carolyacht.com](mailto:carol@carolyacht.com).

### **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.

*The Accounting Educator*  
Carol Yacht, Author  
McGraw-Hill/Irwin  
PO Box A  
Jerome, AZ 86331  
[carol@carolyacht.com](mailto:carol@carolyacht.com)  
928 634 0603



## Take the AAACommons Challenge!

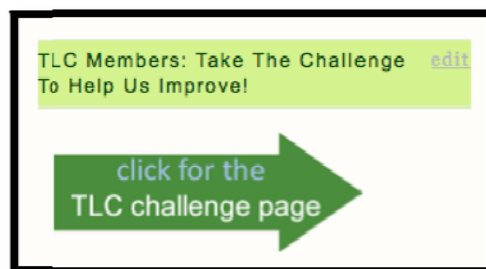
**Julie Smith David**  
**W.P. Carey School of Business**  
**Arizona State University**

The Editorial Board of the AAACommons continues to believe that our online community platform can be one of the best assets for our members – and we’d like to challenge your section to be the driver of change for the teaching resources! We’re learning how hard it is to “nurture” the community to make it vibrant, evolving, and valuable – and so we need your help. Our biggest insight over the last year is that it is rare when a single solution can be used to meet multiple needs. Not every section has the same focus, the same membership make up, or the same goals... so it shouldn’t have been surprising that not every section needed a community space designed the same way!

Given this insight, we’re now working hard to develop “purpose driven communities.” These spaces are designed to meet a specific need, are designed with strong member involvement, and are championed by the users – not the platform providers. We’d like to work with your section to really determine how the AAACommons can become the home for our valuable teaching resources. To make this a reality, we need creative input from critical members – you! How can we do this better?

And this is where the “challenge” comes in. We need your feedback on how you’d like the Commons to work. We’d love for you to contribute your own materials – or join the conversation by commenting on posts that others have made.

To make this easy, we have developed a “TLC Challenge Page” that we’re “unveiling” at the TLC mid-year meeting, and we have added an arrow to it on the front page of the Commons. When you log in at [aaacommons.org](http://aaacommons.org), and are a member of our section, you’ll see this button in the right hand column:



When you click on that, you’ll be taken to one page that consolidates several links and can be the foundation for your involvement. As you’ll see below, this page makes it easy for you to give us feedback: how can we make the Commons more valuable to you? What makes it hard to use? How could it be improved? You can also post teaching resources here. When you tag them for a class, they’ll show up in the class area, but on this page, you’ll see the materials that have been submitted as part of this challenge. And by seeing them – you can comment on what others have shared! We have also added links to areas of the Commons that relate to teaching, but which you might not have heard about or seen.

**TLC's Teaching Resource Challenge Materials**  
 TLC members building our community resources

Summary About Posts (4) Search Settings This is a restricted teaching resources Actions

### 1. Happy Hour: Continue The Mid-Year Discussions edit

[start a new discussion >>](#) | [see all >>](#)

name	rating	author	activity
What did you like about the mid-year meeting?	0	Julie Smith David	Jan 31

### 2. Share Your Teaching Resources (And Tag With The Right Class Or Classes) edit

- [New class video](#)
- [New guest speaker](#)
- [New course presentation files](#)
- [New syllabus](#)
- [New master class video](#)
- [New class assignment](#)
- [New textbook](#)
- [New web resource](#)
- [New exam](#)
- [New movie or tv clip](#)
- [New simulation](#)
- [New discussion](#)
- [New article](#)
- [New feedback](#)

### 3. Provide Feedback: How Can We Improve The AAACommons And AAHQ Web Site? edit

[provide your feedback](#) | [see all suggestions](#)

name	rating	author	activity
What do you want to do when you go to the AAA home page...	0	Julie Smith David	Jan 31
What is most frustrating with the AAACommons?	0	Julie Smith David	Jan 31
How do you find teaching resources?	0	Julie Smith David	Jan 31

### 4. Join The Discussions! edit

This is an example of a "member blog" in which an expert generously starts a discussion - and looks forward to having a 2-way dialog.

See what new techniques Rick Lillie has identified for using technology to improve his classes - and post questions or comments to spark engagement!

[Jump to the Teaching with Tech blog - and comment!](#)

Carolyn and Pete Wilson have made their materials on how to teach judgement available through their web site. And we can use the AAACommons as a communication platform for secure discussions about the materials between faculty - and not available to the world. Click here to go to their post, and comment with your feedback!

[Talk with the Wilsons about teaching judgement - click here!](#)

The Pathways Commission is in its initial stages and is seeking council from all areas of accounting to best formulate their scope and charge. Please give them your ideas about how they can best chart our future.

### 5. Comment On Our Members' Teaching Resources And Feedback Ideas edit

[Browse >](#)

[What did you like about the mid-year meeting?](#)  
[discussion](#) posted Jan 31 by [Julie Smith David](#)

[What do you want to do when you go to the AAA home page...](#)  
[feedback](#) posted Jan 31 by [Julie Smith David](#)

[What is most frustrating with the AAACommons?](#)  
[feedback](#) posted Jan 31 by [Julie Smith David](#)

[How do you find teaching resources?](#)  
[feedback](#) posted Jan 31 by [Julie Smith David](#)

#### Recent Comments edit

No results

This "landing page" is designed to help you get around the Commons, making it more "user friendly" that it might seem at first. Have we been successful? Please give us feedback! We'd love to know if pages like these might be more valuable to help narrow your focus. If they would be, would you like to have a member "moderate" the area, keeping an eye on new contributions that might be of interest to members, and adding them to this page?

We hope you will take the challenge and share your thoughts, materials, and comments with the Community. We will be most grateful for your feedback, and look forward to evolving the AAACommons to be as valuable as possible to all TLC members!



## What Do the Vancouver Canucks and Closing Entries Have in Common?

Grace F. Johnson

McCoy Professor of Management and Accounting  
Marietta College

The last topic in my first unit of Introduction to Financial Accounting, closing entries, traditionally has been problematic for my students. Most of the chapter has been spent on troublesome adjusting entries, yet I feel I cannot hurry through the preparation of financial statements. More worrisome is the way I've occasionally shortchanged coverage of closing entries. And face it – by the time students arrive at the topic of period closing all they're thinking about is the upcoming first examination.

About five years ago, I stopped fretting about a perceived lack of time to cover closing entries. What changed? I didn't have more time in the chapter; in fact, I probably had less time since I'd increased the amount of work we do with adjusting entries, and I didn't reduce the time spent constructing financial statements from the adjusted trial balance. So how did I make more out of less?

Blame it on the Canucks. The Vancouver Canucks, that is. A hockey fan for as long as I can remember, I recall sitting one night at home and watching the Canucks play. The connection to closing entries simply materialized out of the images flying across the screen. So when I come to the end of the chapter, after covering adjusting entries and financial statement creation, I address closing entries using the following illustration. I hope your students and you will find this equally valuable at explaining why we make closing entries.

### Let the Games Begin

I begin the discussion by asking students to recall what they've read about closing entries. The typical responses are stated: closing entries are made at the end of an accounting period; only the temporary accounts are closed; and closing causes the balances of the accounts to be reset to zero. "But why do we close the revenue and expense accounts?" I ask. While students have picked up some random facts about the closing process, no one really understands the reasons for closing.

I draw the following grid on the whiteboard, then ask the students which two hockey teams are playing in a game that night.

Team Names	1	2	3	Total

Various team names are shouted out and I typically write down the first two I hear.

Team Names	1	2	3	Total
Tampa Bay Lightning				
Montreal Canadians				

Then I ask the students to tell me the number of goals each team scored in each period.

Team Names	1	2	3	Total
Tampa Bay Lightning	0	3	0	3
Montreal Canadians	2	1	1	4

When I add up the score for the game, everyone agrees. Then I tell them to consider the second game of the three-game series at Montreal. I draw the grid and ask them to again tell me the goals scored by each team in each period.

Team Names	1	2	3	Total
Tampa Bay Lightning	3	0	2	
Montreal Canadians	1	0	0	

This time, I pause a few moments before I write the game-ending score for the second game.

Team Names	1	2	3	Total
Tampa Bay Lightning	3	0	2	8
Montreal Canadians	1	0	0	5

“Right?” I ask the students. Some quickly say yes without thinking. But others are beginning to make the connection between the hockey game illustration and closing entries. A few confident students note that the second game’s correct score is 5-1. They explain: “if you don’t reset the score before the start of the second game then the second game’s score is too high.”

### Conclusion

Many of my students fully grasp the importance of keeping an accurate score in sports. Now when I draw a parallel between the hockey score and a company’s periodic net income (monthly, quarterly, or annual), they understand why we must make closing entries in addition to the mechanics of the entries. I am satisfied with the outcome. We take less time to cover the closing process and I believe deeper comprehension takes place.

**VITA: A Required Integrative Approach to Tax**  
**John S. McQuilkin**  
**Gabelli School of Business**  
**Roger Williams University**

1. Do your tax students *binge* (cram for exams), *purge* (take exams) and then promptly *forget* everything they've learned?
2. Can average undergraduate income tax accounting students, twenty-somethings, with minimal, if any, tax experience readily grasp the conceptually complex web of tax laws in the Internal Revenue Code?
3. Assuming that your students have read the textbook closely and carefully, understood it, discussed it in class, and then successfully passed an exam on the material, can they apply that knowledge to serve real-life clients?

If your experience is anything like mine, the answers to the above questions are *yes, no, no*. Aristotle said, “*What we learn to do, we learn by doing.*”

### **VITA Program**

The Internal Revenue Services (IRS) Volunteer Income Tax Assistance (VITA) Program provides a practical pedagogical venue for students to “learn by doing.” In 1969, the VITA Program was created by the Internal Revenue Service (IRS). In 2005, about 100,000 volunteers prepared about 1.8 million tax returns in nearly 14,000 sites nationwide.

My proposal is simple. If possible, integrate VITA as a *requirement* into your tax curriculum—something I have done for the last three years. Volunteering for VITA is often encouraged. So that no tax student misses the benefits VITA provides, I *require* that all my tax students participate in the program. By *requiring* participation I have found that my students retain and master the material, grasp the concepts, and, most importantly, gain confidence in applying the material to real-life clients when they are required to learn by doing.

Strupeck and Whitten (2004) provided a review of the service learning literature in accounting and addressed opportunities and experiences arising out of the IRS' VITA program. Price and Smith (2008) reviewed three program models, summarized the pros and cons of each model, and added to the existing literature by specifically addressing service learning opportunities and related issues arising from student participation in non-university sponsored VITA programs. All the literature I've read suggests that VITA has merit.

From the accounting practitioner's perspective, the American Institute of Certified Public Accountants (AICPA), in its Model Tax Curriculum (MTC), states that “Faculty should use a variety of teaching methods to achieve the learning outcomes of the Model Tax Curriculum” (2007). In the AICPA's Matrix Relating Learning Outcome to AICPA Core Competencies and Technical Topics, one of the five core competencies is Personal Competencies. The rubric of personal competencies includes:

- Professional demeanor
- Problem solving and decision making
- Interaction
- Leadership
- Communication



- Project management
- Leverage technology to develop and enhance personal competencies.

The MTC study concludes that one significant opportunity for developing core competencies, including personal competencies unique to the tax component of the accounting curriculum, is VITA.

Student participation in VITA is acknowledged by both academics and practitioners to be of merit. The critical issue from my perspective is that VITA is often viewed as a voluntary student activity. In most, if not all the tax classes I'm familiar with, students have the option to volunteer for VITA—it is not a required component of the accounting tax curriculum.

### **Required Participation**

As a requirement, in the beginning of the spring semester (usually the last week of January), I have my students write a short paper on their VITA participation expectations. From these submissions I've learned that the most significant reason why students don't want to participate in VITA is fear. The most obvious fear is dealing with clients and preparing "real" tax returns. I've also learned that the students have another fear—dealing with people who are different. As the VITA program serves the low-income and elderly population, the students are exposed, some for the first time, to people who come from different demographic and socioeconomic backgrounds.

In order to facilitate both classroom mastery and application of the material in my Federal Tax I class, as well as to develop the students' personal and professional competencies and to help them overcome their fears, I have adopted an integrative approach which requires students to pass all three of the IRS's VITA Exams (Basic, Intermediate, and Advanced). Students also complete at least five returns at a community-sponsored VITA site. The anecdotal student responses to this approach have been overwhelmingly positive.

### **How Does it Work?**

I teach at a mid-size liberal arts/professional school in the northeast. There are generally no more than thirty students per class. A relatively large metropolitan center is less than thirty minutes away. Two tax classes are a required part of the curriculum: Federal Income Tax I: Individual Taxation, which is offered in the fall, and Federal Income Tax II: Partnerships and Corporations, which is offered in the spring.

My teaching philosophy, concurrent with the AICPA's Model Tax Curriculum, is to "prepare and enable students to learn on their own," not only while in class, but in preparation for their professional careers. My expectation is that students read the assigned text and have attempted the assigned homework *prior* to my covering the material in class.

Next fall, the IRS will come to my class in November to teach a session on Tax Wise, the IRS' VITA tax software. Related assignments are given for the students to use the software. The students are then required to prepare for, take, and pass three VITA Exams (Basic, Intermediate, and Advanced) over their winter break. At Roger Williams University, the winter break is from the second week of December to the third week of January. IRS' Link and Learn website (<http://www.irs.gov/app/vita/>) covers all the material in detail and is used to administer the tests. On the first day of class in January, the students submit their certificates indicating that they have

passed all three exams, and the IRS representative comes into class to review the logistics of the program.

This year, all of my students are serving at one large inner-city community center that also serves as a VITA center. All of the scheduling, administration, and quality review are managed by the center. By fully utilizing the community center for the administrative details, my time as a professor is freed up. While all my students participate in interviewing clients and preparing the returns, two of my students also work fifteen hours per week at the center in an internship capacity for credit, which has helped familiarize other students to the center and the process.

My general observation is that the majority of my students have successfully learned to binge, purge, and forget the material covered in my classes, with one exception—my tax students. Because of VITA participation, these tax students have reviewed and studied over the winter break on their own, passed the three exams, and completed the five real-client tax returns. In the process, these students have mastered the material, developed an independent ability to learn, developed personal competencies, and, perhaps most importantly, have overcome their fears and developed personal and professional confidence.

In my experience, at least in tax, Aristotle was right: Students learn by doing.

## **References**

Price, D., & Smith, D. (2008). Income Tax Service Learning Opportunities: A Look at Alternative Models. *Global Perspectives on Accounting Education*, 5, 43-53.

Strupeck, C David, & Whitten, Donna. (2004). Accounting service-learning experiences and the IRS volunteer income tax assistance programme: a teaching note. *Accounting Education*, 13(1), 101-112.

AICPA Website for: AICPA (2007) Model Tax Curriculum and Model Tax Curriculum Matrix <http://www.aicpa.org/InterestAreas/Tax/Resources/Pages/Model%20Tax%20Curriculum.aspx>

IRS VITA Link and Learn website: <http://www.irs.gov/app/vita/>



## TLC Events at AAA 2011

The Teaching Learning and Curriculum (TLC) Section and KPMG are proud to announce our guest speaker, Dr. Richard J. Light, the Walter H. Gale Professor of Education, Kennedy School of Government, at Harvard University. Dr. Light is an award-winning teacher and author on how to improve program management to strengthen higher education. His book, "Making the Most of College: Students Speak their Minds," was honored with the Virginia and Warren Stone Prize for best book of the year about Education and Society. He has taught at the Wharton School and at Harvard.

Dr. Light has been invited by four Harvard presidents to create and to Chair the Seminar on Assessment. This is a consortium that brings together faculty and senior administrators from twenty-four diverse colleges and Universities to carry out research on innovations and college effectiveness that is now in its 20<sup>th</sup> year.

You won't want to miss *two* opportunities to hear Dr. Light speak and receive takeaways that you can apply in your own work or teaching. First, **Dr. Light is the invited speaker for the TLC breakfast on Monday, August 8** at 6:45AM (check time). The AACSB has encouraged colleges and universities to "globalize their curriculum." But what does that mean in concrete terms? Dr. Light will share the results of his interviews with students and administrators on 24 campuses to see just how challenging this concept can be. We will be the first group to hear these results. Some of them will be surprising.

Second, the TLC and KPMG proudly present the **second annual WOW event to be held at the Denver Art Museum on Tuesday, August 9 from 6:30-9:30PM** (check time). The Denver Art Museum commissioned architect Daniel Libeskind to design an expansion that would reflect the beauty of the Rocky Mountains that was completed in 2006. The Museum has collections of modern and contemporary art, and western American art.

Please make time during your tour of the museum to stop by the auditorium to hear Dr. Light speak and share some delicious food. Many colleges and universities are contemplating how to integrate business and accounting ethics' topics into their curriculum. Students on several diverse campuses are asking faculty members and deans to offer focused opportunities to discuss certain non-academic topics such as core values and ethics. Dr. Light will lead three interactive exercises on core values that are being used with Harvard students at the museum auditorium at 8PM (check time). More than 250 Harvard students participated in a recent program using these exercises when Dr. Light had only expected 30 to show up. Faculty will receive copies of these exercises on Tuesday evening that they can take home to use in their own classrooms this fall.

Ticket prices are \$60/person. You may purchase additional tickets for colleagues and family members. The ticket price includes admission to the museum, Dr. Light's presentation, food and beverages by Kevin Taylor catering, and transportation to and from the museum. You don't want to miss this chance to hear one of America's top educational researchers along with fresh Colorado cuisine, world-class art and iconic architecture in this special TLC evening event.

**AAA 2011: AT-LARGE PANEL SESSIONS**  
**SPONSORED BY THE TEACHING AND LEARNING EVENTS TEAM**  
**(The scheduled dates and times are tentative. Please check the annual meeting schedule.)**

**Teaching and Learning Events Team**

- ❖ David E. Stout, Youngstown University, Team Leader
- ❖ Anna Lusher, Slippery Rock University
- ❖ Cathleen Spalding Burns, University of Colorado–Boulder
- ❖ Dale Flesher, University of Mississippi
- ❖ Debbie Kirby, Truman University
- ❖ Ismail Gomaa, Alexandria University, Egypt
- ❖ Susan Crosson, Santa Fe College
- ❖ Susie Wright, The Pennsylvania State University

**Trueblood Mini-Seminar: Effective Learning through the Trueblood Case Study Series**

**Description:** Two financial accounting cases from the current series of approximately fifty cases on the Deloitte Foundation's website will be used to demonstrate how these cases can be used effectively in the classroom. Participants will be encouraged to actively participate in discussions and will benefit from exposure to situations dealt with in public practice. All session participants will receive the cases & solutions as takeaways. This session will be led by a recently retired Deloitte partner who has previously taught at the AAA/Deloitte Foundation Robert M. Trueblood Seminar for Professors.

**Moderator:** Timothy J. Louwers, James Madison University ([louwertj@jmu.edu](mailto:louwertj@jmu.edu))

**Discussion Leader/Presenter:** James L. Fuehrmeyer, University of Notre Dame, and Deloitte (retired) ([jfuehrme@nd.edu](mailto:jfuehrme@nd.edu))

**Scheduled Date/Time:** Monday, August 8, 2011; 10:15am - 11:45am

**IFRS Implementation—Realities in Practice and Roundtable Exercise**

**Description:** This session will share insights on some practice issues and common themes emerging regarding IFRS implementation. A case study exercise will provide participants an opportunity to read extracts of accounting policy footnotes from financial statements prepared on an IFRS-basis, which will serve as a basis for discussion several IFRS vs. U.S. GAAP accounting differences.

**Moderator:** Professor Patrick Turner, The Ohio State University ([turner\\_569@fisher.osu.edu](mailto:turner_569@fisher.osu.edu))

**Panelists/Presenters:**

D. J. Gannon, Partner, Deloitte LLP ([dgannon@deloitte.com](mailto:dgannon@deloitte.com))

Professor Patrick Turner, The Ohio State University ([turner\\_569@fisher.osu.edu](mailto:turner_569@fisher.osu.edu))

**Scheduled Date/Time:** Monday, August 8, 2011; 4:00pm - 5:30pm

## Education Opportunities for Accounting Faculty and Professionals

**Description:** Public universities are now discovering what private universities have known for a long time. State funding for higher education is decreasing and business schools are being encouraged to develop executive education and other privatized programs to increase their resource base for strategic initiatives. Panelists will share their experiences teaching in custom and open-enrollment accounting executive education programs at their universities and with external organizations. Best practices and challenges in teaching accounting executive education will be included.

**Moderator:** Cathleen S. Burns, Director of Executive Education and Professional Development Programs, Leeds School of Business, University of Colorado at Boulder ([Cathleen.burns@colorado.edu](mailto:Cathleen.burns@colorado.edu))

### Panelists:

Bob Allen, David Eccles Professor of Accounting, Eccles School of Business, University of Utah ([Bob.allen@utah.edu](mailto:Bob.allen@utah.edu))

Bruce K. Behn, Ergen Professor of Business and CBER Faculty Fellow, College of Business Administration, University of Tennessee ([bbehn@utk.edu](mailto:bbehn@utk.edu))

Terry L. Campbell, Clinical Professor of Accounting, Kelley School of Business, Indiana University—Bloomington ([terrcamp@indiana.edu](mailto:terrcamp@indiana.edu))

Janeen Pesiridis, Associate Director of Executive Education, The Wharton School, University of Pennsylvania ([apesirid@wharton.upenn.edu](mailto:apesirid@wharton.upenn.edu))

Julie Smith David, Arizona State University ([Julie.Smith.David@asu.edu](mailto:Julie.Smith.David@asu.edu))

Sandra Richtermeyer, Associate Professor and Chair, Department of Accountancy, Xavier University and Chair, Institute of Management Accounting (IMA) ([richtermeyer@xavier.edu](mailto:richtermeyer@xavier.edu))

**Scheduled Date/Time:** Wednesday, August 10, 2011; 10:15am - 11:45am

## 2011 AAA Innovation in Accounting Education Award Winner (TBD)

**Description:** Presentation by the 2011 recipient of the AAA Innovation in Accounting Education Award

**Moderator:** Donald E. Wygal, Rider University ([wygal@rider.edu](mailto:wygal@rider.edu))

**Presenter:** 2011 Award Winner—TBA

**Scheduled Date/Time:** Wednesday, August 10, 2011; 2:00pm - 3:30pm

## 2011 AAA Innovation in Accounting Education Award Competition—Honorable Mention Panel

**Description:** Presentations by runners-up for the 2011 AAA Innovation in Accounting Education Award

**Moderator:** David E. Stout, Youngstown State University ([destout@ysu.edu](mailto:destout@ysu.edu))

**Presenters:** TBA

**Scheduled Date/Time:** Wednesday, August 10, 2011; 4:00pm - 5:30pm

### Teaching Fair Value in the Accounting Curriculum: Approaches and Techniques

**Description:** Understanding the basics of fair value and valuation techniques and methodologies is increasingly becoming more important to the auditor and accounting advisor. Purchase price allocation, financial instruments and impairment testing all involve techniques not currently taught in detail in most accounting curriculums. This session will focus on the increasing need for a basic understanding of fair value and valuation methodologies in coursework so that entering accountants are aware of the methodologies used in valuing financial and intangible assets.

**Moderator:** Yvonne Leigh Hinson, Director of Accountancy, Schools of Business, Wake Forest University ([hinsonyl@wfu.edu](mailto:hinsonyl@wfu.edu))

**Panelists:**

Keith Sellers, University of Northern Alabama ([kfsellers@gmail.com](mailto:kfsellers@gmail.com))

Rebecca Shortridge, Northern Illinois University ([shortridge@niu.edu](mailto:shortridge@niu.edu))

Mary Stone, Director, Culverhouse School of Accountancy and Hugh Culverhouse Chair of Accounting, University of Alabama ([mstone@cba.ua.edu](mailto:mstone@cba.ua.edu))

**Scheduled Date/Time:** Tuesday, August 9, 2011; 2:00pm - 3:30pm

### Foundations for the Profession: An International Perspective

**Description:** This panel will discuss international efforts to describe “the public interest” in professional accountancy and determine who is a “professional accountant,” as well as exploring accounting education as the foundation for professional competence.

**Moderator:** Denny Reigle, AICPA ([Dreigle@aicpa.org](mailto:Dreigle@aicpa.org)) or David McPeak, International Federation of Accountants [IFAC] ([DavidMcPeak@ifac.org](mailto:DavidMcPeak@ifac.org))

**Panelists:**

Eli Khazzam, Senior Technical Manager, Regulation and Public Policy, IFAC ([EliKhazzam@ifac.org](mailto:EliKhazzam@ifac.org))

Karen Pincus, Doyle Z. and Maynette Derr Williams Professor of Professional Accounting, University of Arkansas and Deputy Chair, International Education Standards Board (IAESB) ([kpincus@walton.uark.edu](mailto:kpincus@walton.uark.edu))

Mark Allison, Institute of Chartered Accountants of Scotland (ICAS) and Chair, IAESB ([mallison@icas.org.uk](mailto:mallison@icas.org.uk))

**Scheduled Date/Time:** Monday, August 8, 2011: 2:00 pm-3:30 pm

## Positive Psychology: The Science of Well-Being for Accounting Professionals and Students

**Description:** Positive psychology is the science of happiness, well-being, strengths and virtues, optimism, resilience, and optimism. Panelists will discuss what the science of positive psychology has to offer the accounting profession—both for students and professionals. Current trends for business professionals will be discussed as well as implications for accounting education.

**Moderator:** Dale Flesher, Associate Dean and Professor, University of Mississippi ([acd1f@olemiss.edu](mailto:acd1f@olemiss.edu))

### Panelists:

Marsha Huber, Associate Professor of Accounting, Youngstown State University ([mmhuber@ysu.edu](mailto:mmhuber@ysu.edu))

Alexis Karris, Assistant Professor of Psychology, Metropolitan State College of Denver ([akarris@mscd.edu](mailto:akarris@mscd.edu))

Janeen Pesiridis, Associate Director of Executive Education, Wharton School of Business, University of Pennsylvania ([apesirid@wharton.upenn.edu](mailto:apesirid@wharton.upenn.edu))

**Scheduled Date/Time:** Wednesday, August 10, 2011; 2:00pm - 3:30pm

## KPMG: Bringing the Profession to the Classroom

**Description:** This session will highlight several curriculum tools and programs KPMG has created to help support the needs of accounting students. The focus will be on *The Ethical Compass—A Toolkit for Integrity in Business* and the redesigned *Faculty Portal*, KPMG's resource center for faculty and students.

*The Ethical Compass – A Toolkit for Integrity in Business*, developed collaboratively by Drs. Barbara Porco and Steven D'Agustino of Fordham University and KPMG's Ethics and Compliance Group, is a set of comprehensive materials educators can use for teaching accounting ethics in the classroom; the latest toolkit will be available in the Fall, 2011. KPMG's recently redesigned *Faculty Portal* ([kpmgfacultyportal.com](http://kpmgfacultyportal.com)) provides access to a wide range of proprietary content and is updated weekly. Registered members can view and download robust classroom learning materials focused on accounting, auditing, tax, advisory, and ethics.

**Moderator:** Bea Sanders, National Director of Faculty Relations, KPMG ([bsanders@kpmg.com](mailto:bsanders@kpmg.com))

### Panelists:

Bea Sanders, KPMG ([bsanders@kpmg.com](mailto:bsanders@kpmg.com))

Steven D'Agustino, Fordham University ([steven.dagustino@gmail.com](mailto:steven.dagustino@gmail.com))

Barbara Porco, Fordham University ([BPorco@fordham.edu](mailto:BPorco@fordham.edu))

Blane Ruschak, KPMG ([blaneruschak@kpmg.com](mailto:blaneruschak@kpmg.com))

**Scheduled Date/Time:** Tuesday, August 9, 2011; 4:00pm - 5:30pm



## Pathways Commission Update

**Description:** Provide update on Pathways Commission activities and plans going forward.

**Moderator:** Bruce K. Behn, Ergen Professor and CBER Faculty Fellow, University of Tennessee ([bbehn@utk.edu](mailto:bbehn@utk.edu))

**Panelists:**

William (Bill) Ezzell, National Managing Partner--Legislative & Regulatory Relations, Deloitte LLP ([wezzell@DELOITTE.com](mailto:wezzell@DELOITTE.com))

Gary Previts, E. Mandell de Windt Professor and Chair, Department of Accounting, Case Western Reserve University ([gjp@case.edu](mailto:gjp@case.edu))

Judy Rayburn, Chair, Department of Accounting, The University of Minnesota ([jrayburn@umn.edu](mailto:jrayburn@umn.edu))

Denny Reigle, Former Director, Academic and Career Development Team (Retired) American Institute of CPAs ([dreigle@aicpa.org](mailto:dreigle@aicpa.org))

**Scheduled Date/Time:** Monday, August 8, 2011; 10:15am - 11:45am

## Competency Profiles for Management Accounting Practice: Curriculum Implications

**Description:** This panel will discuss the findings and recommendations of the 2010-2011 Joint IMA-MAS Task Force on Management Accounting Education. The overall approach of the Task Force was four-fold: examine and summarize the knowledge, skills, and abilities (KSAs) required by today's management accountants; develop a framework of management accounting knowledge; identify, on the basis of survey evidence, gaps between practice-based demands and current course and curricular offerings in management accounting; and, propose a model management accounting curricula based on an analysis of these demands and the framework of management accounting knowledge developed by the Task Force.

**Moderator:** Raef Lawson, Professor in Residence and Vice-President of Research, Institute of Management Accountants (IMA) ([rlawson@imanet.org](mailto:rlawson@imanet.org))

**Panelists:**

Edward Blocher, Professor of Accounting, University of North Carolina at Chapel Hill, ([BlocherE@unc.edu](mailto:BlocherE@unc.edu))

James Sorensen, Professor of Accounting, University of Denver ([jsorensen@du.edu](mailto:jsorensen@du.edu))

Sandy Richtermeyer, Associate Professor and Chair, Department of Accountancy, Xavier University and Chair, Institute of Management Accounting (IMA) ([richtermeyer@xavier.edu](mailto:richtermeyer@xavier.edu))

Marc J. F. Wouters, Professor of Management Accounting, University of Twente, The Netherlands ([m.j.f.wouters@utwente.nl](mailto:m.j.f.wouters@utwente.nl))

**Scheduled Date/Time:** Wednesday, August 10, 2011; 10:15am - 11:45am



## Discussion Forum: Tackling Teaching Together: Upper-Division Courses

**Description:** This session engages all participants in discussions about the most pressing teaching questions facing us today. The interactive format provides opportunities for all to exchange ideas, strategies, best practices, and resources. During the question debrief, group responses will be recorded and then shared.

Here are some types of questions to be discussed: How do you handle classroom Q&A when there is a large disparity among student preparedness? What strategies do you have for effectively staying current with changes in practice or legislation? How do you test out new technologies before incorporating them into classroom activities? What is your most effective creative assessment procedure? How do you tackle a course/topic when there is too much material to cover in the time allotted? How do you handle a publically belligerent student? How do you handle a class question to which you do not know the answer? What do you do if you find you have presented incorrect information in class? How do you prevent cheating? How do you approach a student/group you suspect of cheating? What ideas do you have for filling in “on the fly” (i.e., a speaker does not show up or technology fails) or do you simply cancel class? What classroom strategies do you use to engage students in the learning process? What out of class assignments and activities do you use to engage students in the learning process?

### Session Coordinators/Facilitators:

Susan Crosson, Santa Fe College ([susan.crosson@sfcollge.edu](mailto:susan.crosson@sfcollge.edu))

Cassy Budd, Brigham Young University ([cassybudd@byu.edu](mailto:cassybudd@byu.edu))

**Scheduled Date/Time:** Monday, August 8, 2011; 2:00pm - 3:30pm

## Teaching Sustainability in Accounting Courses and Programs: Frameworks, Examples, and Resources

**Description:** In this session, panelists will discuss ways to design and implement sustainability into accounting programs and specific accounting courses, offer a list of useful resources, provide examples of assignments, and offer resources (organization websites, books and articles).

**Moderator:** Sherry K. Mills, New Mexico State University ([smills@nmsu.edu](mailto:smills@nmsu.edu))

### Panelists:

Cathleen S. Burns, University of Colorado, Boulder ([Cathleen.Burns@Colorado.edu](mailto:Cathleen.Burns@Colorado.edu))

Susan K. Wolcott, CA School of Business ([swolcott@wolcottlynch.com](mailto:swolcott@wolcottlynch.com))

Kathryn Lancaster, Bainsbridge Graduate Institute ([kate.lancaster@bgi.edu](mailto:kate.lancaster@bgi.edu)) on leave from CalPoly State University, San Luis Obispo

**Scheduled Date/Time:** Wednesday, August 10, 2011; 4:00pm - 5:30pm

## Ernst & Young: Foundation-Sponsored Accounting Course and Curricula Innovations

**Description:** This session will highlight several strategic funding partnerships that the Ernst & Young Foundation has with schools across the country. These partnerships are proving impactful for graduate and undergraduate accounting students and give faculty members working on these initiatives support to create new and innovative programs. We will profile programs currently being implemented and will share effects on teaching and curriculum, outcomes and lessons learned.

**Moderator:** Ellen Glazerman, Executive Director, Ernst & Young Foundation  
([ellen.glazerman@ey.com](mailto:ellen.glazerman@ey.com))

### Schools Profiled/Panelists:

Michigan State University, Accounting Communications Lab: Dr. Sanjay Gupta, Russell E. Palmer Endowed Professor in Accounting ([gupta@bus.msu.edu](mailto:gupta@bus.msu.edu))

University of Oklahoma, Focus on Oil and Gas Accounting: Dr. Fran Ayres, Director of the School of Accounting, and John W. Jr. and Barbara J. Branch Professor of Accounting  
([fayres@ou.edu](mailto:fayres@ou.edu))

Cornell University, Undergraduate Accounting Curriculum: Mr. Jack Little  
([jel52@cornell.edu](mailto:jel52@cornell.edu))

Southern Methodist University, Graduate Tax Concentration: Dr. Gregory Sommers, Director, Master of Science in Accounting Program ([gsommers@cox.smu.edu](mailto:gsommers@cox.smu.edu))

**Scheduled Date/Time:** Wednesday, August 10, 2011; 2:00pm - 3:30pm

## Running Circles Around Writing

**Description:** This session is based on the work of Tara Gray from her book, *Publish and Flourish*. Gray writes, "As a scholarly writer, you were probably educated at the School of Hard Knocks, but it's not the only school or even the best. Much is known about how to become more prolific—and any scholar can. Even when you can't work harder, there are important ways to work smarter."

During the session, participants will learn the writing principles recommended by Gray on how to become a prolific writer. Furthermore, we will form writing circles and practice Gray's techniques during the session. The session coordinators invite attendees to bring five copies of two pages of any paper that they are working on. The newly formed writing circles will give session attendees input on their work. The session coordinators will be using a structured format that has been implemented successfully at many institutions to help faculty improve their writing quality and productivity.

Regardless whether or not attendees bring a paper, they will learn the techniques of facilitating writing circles that they can adopt on their own campus. As a way of providing continued support after the session, attendees (and their colleagues) will be invited to join a virtual "writing circle" that the coordinators will be setting up on the *AAA Commons*.

This session is being sponsored by the TLC Section Faculty Development Committee.

**Session Coordinators/Facilitators:**

Marsha Huber, Youngstown State University ([mmhuber@ysu.edu](mailto:mmhuber@ysu.edu))

Natalie Churyk, Northern Illinois University ([nchuryk@niu.edu](mailto:nchuryk@niu.edu))

**Scheduled Date/Time:** Monday, August 8, 2011; 4:00pm - 5:30pm

**Ernst & Young Academic Resource Center (EYARC): Sharing Insights, Resources and Discussion on Leading-Edge Issues**

**Description:** This session will provide a panel of professionals and academics that will share insights on leading-edge issues that are impacting the profession and the business case for driving learning on these areas in the academic setting. Several EYARC cases co-developed by faculty and Ernst & Young professionals will be covered in relation to these topics and participants will receive these cases and solutions as takeaways. In addition, participants will be involved in an interactive discussion regarding resource needs looking forward, thereby providing input on potential EYARC resource development moving forward.

**Moderator:** Catherine Banks, Program Director of the Ernst & Young Academic Resource Center (EYARC) ([catherine.banks@ey.com](mailto:catherine.banks@ey.com))

**Scheduled Date/Time:** Monday, August 8, 2011; 10:15am - 11:45am

**Soft Skills Needed for Professional Advancement and Success**

**Description:** This interactive session will focus on soft skills that are critical for success and will highlight PwC's "Personal Brand" initiatives, including the launching on February 7, 2011 of the firm's *Personal Brand Week 2.0*, as well as the teamwork and problem-solving skills emphasized during PwC's leadership programs for underclassmen. The presenters will discuss opportunities for professors to include the following topics/"soft skills" in their teaching of accounting:

- On-line and in-person networking
- On-line image
- Effective writing skills
- The recruiter perspective
- Body language and "elevator pitch"
- Utilizing leadership skills in effective teamwork
- Adapting to change

**Moderator:** Julie A. Peters, PwC, US Faculty Relations Manager ([julie.a.peters@us.pwc.com](mailto:julie.a.peters@us.pwc.com))

**Panelists:**

Holly Paul, PwC, US Recruiting Leader ([holly.paul@us.pwc.com](mailto:holly.paul@us.pwc.com))

Julie A. Peters, PwC, US Faculty Relations Manager ([julie.a.peters@us.pwc.com](mailto:julie.a.peters@us.pwc.com))

**Scheduled Date/Time:** Monday, August 8, 2011; 4:00pm - 5:30pm

## Management Accounting: Alignment of Curriculum and Professional Certification

**Description:** The role of the management accountant has evolved significantly over time. While management accountants used to focus primarily on cost accounting, they are now assuming the role of internal consultant and business analyst; they work on cross-functional teams, are involved in strategic decisions, and are active *business partners*. The Certified Management Accountant (CMA) program has been recently revised into a two part exam which tests competency in these and other key areas. Come learn about what those component parts are, how graduate and undergraduate accounting curricula map to these two parts, and how the CMA exam relates to the CPA exam.

**Moderator:** Raef Lawson, Professor in Residence and Vice-President of Research, Institute of Management Accountants (IMA) ([rlawson@imanet.org](mailto:rlawson@imanet.org))

### Panelists:

Brian L. McGuire, Professor of Accounting and Associate Dean of the College of Business, University of Southern Indiana and Chair-elect, Institute of Management Accountants (IMA) ([BMcGuire@usi.edu](mailto:BMcGuire@usi.edu))

Carl Smith, Associate Professor of Accounting and Director of Graduate Accounting Programs, University of Hartford ([casmith@hartford.edu](mailto:casmith@hartford.edu))

Joe Hargadon, Associate Professor and Chair, Department of Accounting and Information Management, Widener University ([jmhargadon@widener.edu](mailto:jmhargadon@widener.edu))

Lori Fuller, Associate Professor, West Chester University ([LFuller@wcupa.edu](mailto:LFuller@wcupa.edu))

**Scheduled Date/Time:** Tuesday, August 9, 2011; 10:15am - 11:45am

## Teaching the Accounting Systems Course from a Conceptual Foundation

**Description:** "How should we teach accounting information systems?" This is a question that bedevils potential teachers and departmental curriculum committees around the USA and around the world. There is an inordinate amount of variance in the possible answers, ranging from laundry lists of various technology topics to ad hoc collections of specific manual and computerized systems to an exclusive emphasis on internal control frameworks. The available textbooks in AIS reflect this fractured thinking with most of them trying to cover a wide variety of topics without starting with a conceptual foundation. This panel will demonstrate the approaches that multiple schools have used in teaching AIS from the conceptual foundation of REA (resource-event-agent) modeling. Some of these schools use REA as the near-exclusive framework for their AIS courses, while others use it only as a conceptual approach to the course treatment of a variety of AIS topics. However, all of them structure their course-long dialogue with students with elements of this foundational accounting ontology.

**Moderator:** William McCarthy, Michigan State University ([mccarthy@bus.msu.edu](mailto:mccarthy@bus.msu.edu))

### Panelists:

Julie Smith David, Arizona State University ([Julie.Smith.David@asu.edu](mailto:Julie.Smith.David@asu.edu))

Cheryl Dunn, Grand Valley State University ([dunnc@gvsu.edu](mailto:dunnc@gvsu.edu))

Ann O'Brien, University of Wisconsin ([aobrien@bus.wisc.edu](mailto:aobrien@bus.wisc.edu))

Richard I. Newmark, University of Northern Colorado ([richard.newmark@unco.edu](mailto:richard.newmark@unco.edu))

**Scheduled Date/Time:** Tuesday, August 9, 2011; 10:15pm - 11:45am

## Enliven and Expand Your Classroom with 21<sup>st</sup> Century Communication Technology

**Description:** A discussion on the utilization of online video technology and communication tools for enhancing teaching, engaging students, and expanding the boundaries of the classroom.

**Moderator:** Mark Holtzblatt, Frederick Addy Associate Professor of Accounting and Finance, Roosevelt University ([mholtzblatt@roosevelt.edu](mailto:mholtzblatt@roosevelt.edu))

### Panelists:

Larry Walther, Department Chair, School of Accountancy, Utah State University, President of the Federation of Schools of Accountancy (FSA) ([larry.walther@usu.edu](mailto:larry.walther@usu.edu))

Joe Hoyle, Associate Professor of Accounting, University of Richmond  
([jhoyle@richmond.edu](mailto:jhoyle@richmond.edu))

Yaneli Cruz, Professor of Accounting, Instituto Tecnológico Autónomo de México  
([yanelic@itam.mx](mailto:yanelic@itam.mx))

Norbert Tschakert, Associate Professor of Accounting, Salem State University  
([ntschakert@salemstate.edu](mailto:ntschakert@salemstate.edu))

Mark Holtzblatt, Frederick Addy Associate Professor of Accounting and Finance, Roosevelt University ([mholtzblatt@roosevelt.edu](mailto:mholtzblatt@roosevelt.edu))

**Scheduled Date/Time:** Tuesday, August 9, 2011; 2:00pm - 3:30pm

## Forensic Accounting—Bridging the Gap Between Theory and Practice

**Description:** This presentation will focus on the experiences of practitioners in aiding recent entrants into the field of forensic accounting. We will provide an analysis of what must be learned through experience, as opposed to how a candidate can better prepare for the experience. In addition, the presentation will analyze another gap, which is the expectation gap between our views of what our work product should supply versus our client's demands of that same work product.

**Moderator:** Barbara Andrews, AICPA ([bandrews@aicpa.org](mailto:bandrews@aicpa.org))

### Panelists:

Greg J. Regan, CPA/CFF, CFE, MBA, Director at Hemming Morse (a CPA firm focused on the provision of Forensic and Litigation Support services in San Francisco) an Adjunct Professor, Golden Gate University ([regang@hemming.com](mailto:regang@hemming.com))

Kristin Rivera, CPA, Partner, PwC (San Francisco) ([Kristin.d.rivera@us.pwc.com](mailto:Kristin.d.rivera@us.pwc.com)). Kristin specializes in forensic accounting, corporate investigations and fraud prevention.

**Scheduled Date/Time:** Wednesday, August 10, 2011; 10:15am - 11:45am

## **AAA 2011: TWO-YEAR COLLEGE SECTION PANELS**

(For dates and times, check the annual meeting schedule)

The Two Year College Section is pleased to announce the following Panels at the 2011 Annual Meeting of the American Accounting Association in Denver, Colorado. We encourage you to join us at these panels for a lively discussion and great networking opportunity. We also hope you can join us for the TYC luncheon and business meeting on Monday, August 8!

### **A Roundtable Discussion: Transfer Student Success**

Moderator: Carol Yacht, Author, McGraw-Hill/Irwin

#### Panelists:

Panel Lead: Richard Monbrod, Devry University  
Sheila Ammons, Austin Community College  
Bill Berry, University of Phoenix  
Rick Berschback, Walsh College  
Roselyn E Morris, Texas State University-San Marcos  
Linda Tarrago, Hillsborough Community College  
Michael Vasilou, Devry University

### **Addressing the Transfer Gap with Summer Residency Programs**

Moderator: Susan V. Crosson, Santa Fe College

#### Panelists:

Panel Lead: Sharon S. Lassar, University of Denver  
Sidney Askew, Borough of Manhattan Community College  
Del DeVries, Belmont University  
Mari C Mari, Miami Dade College  
Gerald A. Olson, Illinois Wesleyan University

### **Best Practices at State and Local Conferences**

Moderator: Suzanne Oliver, University of West Florida

#### Panelists:

Panel Lead: Markus Ahrens, St. Louis Community College  
Wendy Tietz, Kent State University  
Dick Walstra, Dominican University

### **New Classroom Activities and Student Skills for Increased Employability**

Moderator: Christine Kloezeman, Glendale Community College

#### Panelists:

Anita Feller, University of Illinois Urbana-Champaign  
Catherine Jeppson, California State University at Northridge  
Helena Mitev, University of Tasmania, Australia

## **Teaching Strategies – Ways to Increase Student Learning**

Moderator: Tracie Nobles, Austin Community College

### Panelists:

Cassy Budd, Brigham Young University  
Susan Crosson, Santa Fe College

## **CALL FOR NOMINATIONS TLC HALL OF HONOR AWARD**

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

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

The Awards Committee will secure the nominee's TLC service record. The award carries a plaque and monetary stipend and will be presented during the TLC Section's business meeting in Denver in August 2011.

### **Nomination procedure**

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

Nominations will be accepted through April 30, 2011.

Send your nominations to Thomas G. Calderon, Chair, TLC Awards Committee at [tcalderon@uakron.edu](mailto:tcalderon@uakron.edu).

Members of the Awards Committee are:

Thomas Calderon, The University of Akron (Chair)  
Sandra Richtermeyer, Xavier University  
Tim Rupert, Northeastern University  
Gerald Weinstein, John Carol University



**CALL FOR NOMINATIONS  
TLC OUTSTANDING RESEARCH IN ACCOUNTING  
EDUCATION AWARD**

To encourage and recognize excellence in accounting education research, the Teaching, Learning & Curriculum (TLC) Section seeks nominations (including self-nominations) for the 2010 TLC Research in Accounting Education Award. Any research article in the field of accounting education ***published in 2010*** is eligible for the award. Nominations for cases and instructional resources published in refereed journals will also be considered and are encouraged. At least one of the authors of a nominated article must be a TLC member.

The TLC Awards Committee, appointed by the Chair of the Teaching, Learning & Curriculum Section, will evaluate nominated articles. The award carries a plaque, letter of commendation, and monetary stipend and will be presented during the TLC Section's business meeting in Denver in August 2011.

**Nomination procedure**

The nomination should include the full bibliographic citation for the article and a brief note to indicate why you believe the article should be selected for the 2010 Outstanding Research in Accounting Education Award. Please direct any questions or inquiries to Thomas G. Calderon at [tcalderon@uakron.edu](mailto:tcalderon@uakron.edu) or 330-972-6228. Nominations may be made by both members and non-members of the TLC Section. However, at least one of the nominated authors must be a TLC member.

Nominations will be accepted through April 30, 2011.

Send your nominations to Thomas G. Calderon, Chair, TLC Awards Committee at [tcalderon@uakron.edu](mailto:tcalderon@uakron.edu). Members of the Awards Committee are:

Thomas Calderon, The University of Akron (Chair)  
Sandra Richtermeyer, Xavier University  
Tim Rupert, Northeastern University  
Gerald Weinstein, John Carol University

***Journal of Accounting Education***  
**Call for Papers on Tax Education (Special Issue)**

The *Journal of Accounting Education* invites submissions for a special issue devoted to tax education. Submissions for this special issue should be original work that deals in some manner with topics relevant to tax education (including accounting for income taxes). The editors for this special issue solicit high-quality manuscripts of various types and research paradigms (for example, field or experimental investigations, archival or survey research). Of particular interest for this special issue are educational cases and other types of teaching resources. Papers dealing with the legal analysis of tax issues or tax policy issues must have clear relevance to tax education.

**The deadline for submissions is 15 September 2011**, with initial review completed by **31 October 2011**. Early submissions are welcome, and potential contributors are encouraged to contact the guest editors to discuss ideas and topics. Submissions should be made electronically and simultaneously to both guest editors. Authors should submit the following items: (1) statement that the submitted work is original, that it has not been published elsewhere, and that the paper is not currently under review by any other journal; (2) cover page, containing title of the manuscript and complete contact information for each author; and (3) manuscript copy itself, without any author identification. The first page of the manuscript should contain the title of the paper, an Abstract, and a listing of keywords. For further information, please contact either of the following guest editors:

Roby B. Sawyers  
Department of Accounting  
North Carolina State University

Office Phone: (919) 515-4443  
Email: [robby\\_sawyers@ncsu.edu](mailto:robby_sawyers@ncsu.edu)

Susan Anderson  
Department of Accounting  
Appalachian State University

Office Phone: (828) 262-6208  
Email: [andersonse@appstate.edu](mailto:andersonse@appstate.edu)

**Journal of Accounting Education: General Information**

The *Journal of Accounting Education (JAEd)* is a refereed journal published quarterly by Elsevier. The *JAEd* is dedicated to promoting and publishing research on accounting education issues and to improving the quality of accounting education worldwide. The *Journal* provides a vehicle for making results of empirical studies available to educators and for exchanging ideas and instructional resources that help improve accounting education.

The *Journal* includes three sections: A Main Articles Section, a Teaching and Educational Notes Section, and a Case Section. Manuscripts published in the Main Articles Section generally present results of empirical studies, although non-empirical papers are sometimes published in this section. Short papers on topics of interest to *JAEd* readers are published in the Teaching and Educational Notes Section. The Teaching and Educational Notes Section also includes instructional resources that are not properly categorized as cases, which are published in a separate Case Section. Instructional resources published in the *JAEd* should meet relevant educational objectives and be available for general use.

The *JAEd* publishes manuscripts on all topics that are relevant to accounting education, including uses of technology, learning styles, assessment, curriculum, and faculty-related issues.

David E. Stout, Editor-in-Chief  
*Journal of Accounting Education*  
Lariccia School of Accounting & Finance  
Youngstown State University

Email: [destout@ysu.edu](mailto:destout@ysu.edu)

***Journal of Accounting Education***  
**Call for Papers on Auditing Education (Special Issue)**

The *Journal of Accounting Education* invites submissions for a special issue devoted to external and internal auditing education. Submissions for this special issue should be original works on topics relevant to auditing education. The editors for this special issue solicit high-quality manuscripts of various types and research paradigms (for example, field or experimental investigations, archival or survey research). Of particular interest for this special issue are educational cases and other types of teaching resources.

**The deadline for submissions is 1 September 2011**, with initial review completed by **15 October 2011**. Early submissions are welcome, and potential contributors are encouraged to contact the guest editors to discuss ideas and topics. Submissions should be made electronically and simultaneously to both guest editors. Authors should submit the following items: (1) statement that the submitted work is original, that it has not been published elsewhere, and that the paper is not currently under review by any other journal; (2) cover page, containing title of the manuscript and complete contact information for each author; and (3) manuscript copy itself, without any author identification. The first page of the manuscript should contain the title of the paper, an Abstract, and a listing of keywords. For further information, please contact either of the following guest editors:

Audrey A. Gramling  
School of Accountancy  
Michael J. Coles College of Business  
Kennesaw State University  
Kennesaw, GA 30144-5591  
Telephone: (770) 423-6495  
E-mail: [agraml11@kennesaw.edu](mailto:agraml11@kennesaw.edu)

Jack L. Krogstad  
Department of Accounting  
College of Business Administration  
Creighton University  
Omaha, NE 68178-0308  
Telephone: (402) 280-2620  
E-mail: [jkrogstad@creighton.edu](mailto:jkrogstad@creighton.edu)

***Journal of Accounting Education: General Information***

The *Journal of Accounting Education (JAEd)* is a refereed journal published quarterly by Elsevier. The *JAEd* is dedicated to promoting and publishing research on accounting education issues and to improving the quality of accounting education worldwide. The *Journal* provides a vehicle for making results of empirical studies available to educators and for exchanging ideas and instructional resources that help improve accounting education. The *Journal* includes three sections: A Main Articles Section, a Teaching and Educational Notes Section, and a Case Section. Manuscripts published in the Main Articles Section generally present results of empirical studies, although non-empirical papers are sometimes published in this section. Short papers on topics of interest to *JAEd* readers are published in the Teaching and Educational Notes Section. The Teaching and Educational Notes Section also includes instructional resources that are not properly categorized as cases, which are published in a separate Case Section. Instructional resources published in the *JAEd* should meet relevant educational objectives and be available for general use. The *JAEd* publishes manuscripts on all topics that are relevant to accounting education, including uses of technology, learning styles, assessment, curriculum, and faculty-related issues.

David E. Stout, Editor-in-Chief  
*Journal of Accounting Education*  
Lariccia School of Accounting & Finance  
Youngstown State University  
Email: [destout@ysu.edu](mailto:destout@ysu.edu)

*Journal of Accounting Education*  
**Call for Proposals on Online Education (Special Issue)**

The *Journal of Accounting Education* invites submissions of paper **proposals** for a special issue devoted to quality and best practices in online accounting education. Such proposals should be original works on topics guided by best practices that are discussed in the AACSB white paper entitled, *Quality Issues in Distance Learning* (Revised 2007), which can be retrieved from (<http://www.aacsb.edu/publications/whitepapers/quality-issues-distance-learning.pdf>).

The editors for this special issue solicit high-quality **proposals** that address issues of quality and best practices at the course and program level with particular focus on the methods and approaches for course (program) design, implementation, and assessment. Although proposals for thought pieces and descriptive accounts are encouraged, preference will be given to evaluative proposals that describe the type of data that will be collected and analyzed (e.g., assessment of student performance in online compared with traditional face-to-face delivery, attitudinal surveys, and other objective measures of best practices such as graduation and retention statistics). A goal of this issue is to have an appropriate mix of data-driven, descriptive, and thought papers.

The preparation of this special issue will consist of a double review process: review of manuscript proposals, and review of finished manuscripts.

The deadline for the submission of **proposals** is **August 1, 2011**, with initial review and feedback to authors by **October 1, 2011**. A decision will be made at this point about whether to request authors to go ahead with their proposals. The deadline for manuscripts that fulfill the authors' commitment in the proposal will be due by **June 15, 2012**, with initial review and feedback to authors by **September 1, 2012**. The intent of the long window between feedback on proposals to authors on October 1, 2011 and manuscript submissions on June 15, 2012 is to allow authors who are proposing to collect data to do so during the spring 2012 semester.

Submissions should be made electronically and simultaneously to both guest editors. In order to maintain anonymous review, submitters should remove any author identification from the files they submit. Authors should submit the following items: (1) statement that the submitted work is original, that it has not been published elsewhere, and that the paper is not currently under review by any other journal; (2) cover page, containing title of the proposal and complete contact information for each author; and (3) proposal copy itself, without any author identification. The first page of the proposals should contain the title of the paper, an Abstract, and a listing of keywords. **Proposals** should contain the following headings:

1. **Problem Statement** (that includes (a) how the issue that is addressed relates to accounting education, (b) how the issue that is addressed relates to education more broadly than accounting, and (b) the expected contribution to the academic community).
2. **Review of Relevant Literature** (both within and outside of accounting to motivate the problem statement).
3. If data are to be collected, provide a **Statement of the Research Hypothesis(es)**.
4. If data are to be collected, provide a statement of the **Research Method** to be employed.
5. **Results:** If data are not to be collected, provide a discussion of the proposed topics and how these topics relate to the problem statement.
6. **Summary**

For further information, please contact either of the following guest editors:

Andrew J. Rosman, PhD, CPA  
University of Connecticut  
2100 Hillside Road, Unit 1041  
Storrs, CT 0-6269-1041  
[andy.rosman@business.uconn.edu](mailto:andy.rosman@business.uconn.edu)  
860-486-5891

David R. Lavoie, PhD, MLIS  
University of Connecticut  
2100 Hillside Road, Unit 1041  
Storrs, CT 0-6269-1041  
[david.lavoie@business.uconn.edu](mailto:david.lavoie@business.uconn.edu)  
860-486-4124

The following is a list of potential topics for the call for proposals that is meant simply to provoke thought rather than be all-inclusive. Some topics could be addressed from either a qualitative (descriptive and thought pieces) or quantitative perspective. To illustrate the distinction and to help clarify the direction of the special issue we have provided examples of both qualitative and quantitative topics in items 1-3 in the list below. For items 4-14, only qualitative topics are shown, but many can easily be approached quantitatively as well.

1. (a) Qualitative: Description of the planning process for a course or program that is asynchronous online or blended within the definition of distance education in the AACSB white paper, *Quality Issues in Distance Learning* (Revised 2007).  
(b) Quantitative: A Delphi Study for the planning process for a course or program that is asynchronous online or blended within the definition of distance education in the AACSB white paper. Delphi members could be selected from the task force that prepared the AACSB white paper or other experts. The proposal should include the names and affiliations of panel members, a statement of the qualifications of each member as an expert for this purpose, and the questions that would be administered to the panel.
2. (a) Qualitative: Approaches to engage faculty and students in active learning and assess student learning including the use of rubrics.  
(b) Quantitative: Experiment within a class or across sections of the same class taught by the same instructor with options for assignments that students could select or to which different groups of students are assigned. The experiment would compare performance across different types of assignments to student characteristics or attributes such as learning style, GPA, and gender.
3. (a) Qualitative: Teaming with instructional designers and librarians to develop and deliver courses and programs. Similarly, an extension of this team approach is the building of a group of mentors within a department or program to help motivate and support faculty who are contemplating online teaching.  
(b) Quantitative: survey of faculty who might be classified as early adopters of online methods, those who have adopted but did not do so early, and those who have not adopted to determine the characteristics of faculty that might be associated with early adoption. The proposal would need to include a plan for identifying survey respondents and the survey itself.
4. Designing information literacy into online accounting courses.
5. The strengths and weaknesses of online learning with particular emphasis on how to avoid or minimize the weaknesses.
6. The role of feedback from students to faculty (e.g., formative and summative attitudinal surveys) and from faculty to students (e.g., when graded activities are returned to students) as it pertains to learning and to delivery and re-design of online courses.
7. Collaborating with administration to resolve issues such as:
  - a. Compensation
  - b. Release time to design

- c. Intellectual property
8. Group work versus individual work in assessing learning and in assigning grades.
9. Portfolio assessment for individual courses and portfolio approach for program evaluation.
10. Efforts to marginalize and prevent cheating.
11. Methods of learning including the case method and simulation or role play with emphasis on how the methods fulfill learning objectives.
12. Aligning unique course learning outcomes with program mission statements as evidence for accreditation and accountability to constituents including the board of trustees.
13. The influence on learning of culture and language both from the perspective of faculty and student.
14. Challenges and how these challenges have or may be overcome in establishing international partnerships among universities to teach accounting courses.

### ***Journal of Accounting Education: General Information***

The *Journal of Accounting Education (JAEd)* is a refereed journal published quarterly by Elsevier. The *JAEd* is dedicated to promoting and publishing research on accounting education issues and to improving the quality of accounting education worldwide. The *Journal* provides a vehicle for making results of empirical studies available to educators, and for exchanging ideas and instructional resources that help improve accounting education. The *Journal* includes three sections: A Main Articles Section, a Teaching and Educational Notes Section, and a Case Section. Manuscripts published in the Main Articles Section generally present results of empirical studies, although non-empirical papers are sometimes published in this section. Short papers on topics of interest to *JAEd* readers are published in the Teaching and Educational Notes Section. The Teaching and Educational Notes Section also includes instructional resources that are not properly categorized as cases, which are published in a separate Case Section. Instructional resources published in the *JAEd* should meet relevant educational objectives and be available for general use. The *JAEd* publishes manuscripts on all topics that are relevant to accounting education, including uses of technology, learning styles, assessment, curriculum, and faculty-related issues.

David E. Stout, Editor-in-Chief  
*Journal of Accounting Education*  
Lariccia School of Accounting & Finance  
Williamson College of Business Administration  
Youngstown State University  
Email: [destout@ysu.edu](mailto:destout@ysu.edu)



**KEY PEOPLE**  
**Teaching, Learning & Curriculum Section**  
**2010-2011 Officers**

**Chair**

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](mailto:bob.allen@utah.edu)

**Chair Elect**

Susan Crosson  
Santa Fe College  
3000 NW 83 Street  
Gainesville, FL 32606  
Phone: 352-395-5137  
Fax: 352-395-5286  
[susan.crosson@sfcollge.edu](mailto:susan.crosson@sfcollge.edu)

**Vice Chair-Practice**

Bea Sanders  
KPMG Foundation  
3 Chestnut Ridge Road  
Montvale, NJ 07645

**Treasurer**

Natalie Churyk  
Northern Illinois University  
College of Business  
DeKalb, IL 60115-2897  
Phone: 815-753-6210  
Fax: 815-753-8515  
[nchuryk@niu.edu](mailto:nchuryk@niu.edu)

**Secretary**

Marsha Huber  
Otterbein College  
454 Roush Hall  
Westerville, OH 43081  
Phone: 614-823-1758  
[mhuber@otterbein.edu](mailto:mhuber@otterbein.edu)

**Past Chair**

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](mailto:acdlf@olemiss.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](mailto:acdlf@olemiss.edu)

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](mailto:bob.allen@utah.edu)



## Editors

### Newsletter

#### *The Accounting Educator*

Carol Yacht, Author  
McGraw-Hill/Irwin  
PO Box A  
Jerome, AZ 86331  
928 634 0603  
[carol@carolyacht.com](mailto:carol@carolyacht.com)

### Webmaster

Marci Butterfield  
University of Utah  
801-581-5063  
[Marci.Butterfield@business.utah.edu](mailto:Marci.Butterfield@business.utah.edu)

## Committee Chairpersons

### AAACommons Committee

Don Wygal (Co-Chair)  
Rider University  
804-895-5543  
[Wygald@Rider.edu](mailto:Wygald@Rider.edu)

### AAACommons Committee

Rick Lillie (Co-Chair)  
California State Univ - San Bernadino  
909-537-5158  
[rlillie@csusb.edu](mailto:rlillie@csusb.edu)

### Assessment Committee

Susan Wolcott  
WolcottLynch  
[swolcott@wolcottlynch.com](mailto:swolcott@wolcottlynch.com)

### Historical Preservation Committee

Dale Flesher  
Patterson School of Accountancy  
University of Mississippi  
University, Mississippi 38677-1848  
Phone: 662-915-7623  
Fax: 662-915-7483  
[acdflf@olemiss.edu](mailto:acdflf@olemiss.edu)

### Annual Meeting Program Committee

Martha Doran  
San Diego State University  
Phone: 619-594-6841  
[doran1@mail.sdsu.edu](mailto:doran1@mail.sdsu.edu)

### Innovations in Accounting Education

Paul Mihalek  
Central Connecticut State University  
[mihalekpau@ccsu.edu](mailto:mihalekpau@ccsu.edu)

### Nominations Committee

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](mailto:dcrumbl@lsu.edu)

### Strategy and Bylaw Review Committee

Priscilla Burnaby  
Bentley College  
Phone: 781 891-2519  
[pburnaby@bentley.edu](mailto:pburnaby@bentley.edu)

### Membership Committee

Natalie Churyk, Chair  
Northern Illinois University  
Phone: 815-753-6210  
[nchuryk@niu.edu](mailto:nchuryk@niu.edu)

### Shared Experiences Committee

Don Wygal  
Rider University  
Phone: 609-895-5543  
[wygald@rider.edu](mailto:wygald@rider.edu)

## **Mid-Year Meeting Program Committee**

Kathleen Sobieralski  
University of Maryland  
[TLCMYM@aaahq.org](mailto:TLCMYM@aaahq.org)

## **Regional Coordinators**

### **Mid-Atlantic**

Al Michenzi  
Loyola University  
Phone: 410-617-2386  
[amichenz@loyola.edu](mailto:amichenz@loyola.edu)

### **Northeast**

Yvette Lazdowski  
Plymouth State University  
Phone: 603-535-2524  
[yjlazdowski@plymouth.edu](mailto:yjlazdowski@plymouth.edu)

### **Southeast**

Melanie Hicks  
Liberty University  
Phone (434) 592-3723

### **Western**

David Cottrell  
Brigham Young University  
Phone: 801-422-3268  
[cottrell@byu.edu](mailto:cottrell@byu.edu)

### **Midwest**

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

### **Ohio**

Karen Braun  
Case Western Reserve University  
[karen.braun@case.edu](mailto:karen.braun@case.edu)  
216-368-3532

### **Southwest**

Tracie L. Nobles  
Austin Community College  
512-223-0182  
[tnobles@austincc.edu](mailto:tnobles@austincc.edu)

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

^^^^^^

*Discover why so many of your colleagues find the TLC 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, & 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 & 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 \_\_\_\_\_