



## MESSAGE FROM THE PRESIDENT



April 2013  
Dear TLC Members

The bylaw change proposals and dues increase passed! Thanks to all members who voted. You will have another ballot opportunity this spring when you vote for new TLC officers. Many thanks to TLC’s Nominating Committee chaired by Dale L. Flesher (University of Mississippi) and comprised of Robert D. Allen (University of Utah), Timothy Cairney (Georgia Southern University), Martha Doran (San Diego State University), Michael J. Meyer (University of Notre Dame), and Susan L. Swanger (Western Carolina University) for offering us quality choices to lead TLC in the future.

Regional meetings are in full swing and TLC enjoys playing an ongoing part of these meetings by not only hosting an ice cream afternoon break at each meeting but sponsoring regional best teaching paper awards through the generous funding of the Ernst and Young Foundation. So think about submitting a paper to your regional meeting’s TLC peer review process for consideration. Or, volunteer to be a peer reviewer, our TLC regional representatives need your help.

TLC will be offering several webinars on a variety of topics this year. Our first on Professional Judgment was attended by more than 100 members! Many thanks to E&Y for sharing their expertise. The webinar is archived by AAA for your viewing. If you have a webinar idea or want to present, please contact David Cottrell at BYU, [cottrell@byu.edu](mailto:cottrell@byu.edu).

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I hope you are planning to attend the Annual Meeting in Anaheim CA in August. We will be holding our Annual TLC Breakfast on the morning of Monday, August 5<sup>th</sup>. The TLC Section will also be hosting the 4th Annual WOW Event. It will be a HOME RUN of an event at the Anaheim Angels Stadium, complete with a game between the Angels and Texas Rangers, baseball themed food and beverages, CPE, and transportation. The affordable cost of \$60 per person is once again possible due to the **generous sponsorship of KPMG**. The WOW Event will be held on the evening of Tuesday, August 6<sup>th</sup> during the AAA Annual Meeting. As in prior years, both the Breakfast and WOW2013 are ticketed events. Watch for details as you sign up for the Annual Meeting. Also please thank Tracie Nobles (Texas State University-San Marcos) and her team of reviewers for doing such a great job peer-reviewing and offering us a diverse and interesting variety of TLC paper and panel sessions.

And finally, thanks so much for your membership and all you do to support the activities of the TLC Section! I look forward to seeing many of you this spring at Regional Meetings and later this summer at the AAA Annual Meeting.

Susan Crosson  
TLC Section President  
Emory University  
[susan.crosson@emory.edu](mailto:susan.crosson@emory.edu)

***The Accounting Educator***  
**Articles, Call for Papers, and Announcements**

Anyone wishing to submit short articles, cartoons, letters to the editor, call for papers, announcements, or other items of interest for publication in the *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 (two to three pages single spaced). Submit your manuscript in Word format electronically by **June 1, 2013**.

*The Accounting Educator*  
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## TLC BYLAWS CHANGES

Online voting has ended and the recommendation to increase section membership dues and three proposed changes to AAA-TLC Section bylaws has been approved by section members. The changes include:

1. Changing officer titles to be consistent with AAA's titles.
2. Filling a vacancy of office by the Executive Committee.
3. Changing the Council Representative position to comply with 2010 AAA bylaw changes.
4. Dues increased to \$20.

## WOW2013



### Accounting with the

TLC and KPMG are hosting the fourth annual WOW event on Tuesday evening, August 6, 2013, at Angels Stadium in Anaheim. Here are our current plans (to be updated in future newsletters):

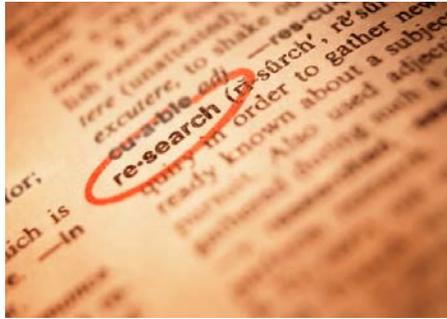
- Buses to baseball park leave Anaheim Marriott 5:15 pm
- Buses arrive at Angels stadium 5:30 pm
- Ballpark food & sports accounting program in private room 5:30-7:00 pm
- Ballgame: Los Angeles Angels vs. Texas Rangers 7:05 pm until game ends
- Buses leave stadium for hotels

Menu: Homerun buffet in the Music Garden and Home Plate Club.

- Popcorn and peanuts
- Two salad choices and two side dishes
- Angus beef hamburgers and all beef hot dogs
- Cookies and brownies
- Beer, wine, bottled water and assorted Pepsi soft drinks

Ballpark Seating: Third base field box.

Thanks to KPMG and TLC, WOW tickets are still \$60 each and include transportation, food, program and a baseball game ticket. Please join us for a great night at the ballpark.



**Call for Nominations**  
**2013 TLC Section Outstanding Research**  
**in Accounting Education Award**  
**Nominations by April 15, 2013**

To encourage and recognize excellence in accounting education research, the Teaching Learning & Curriculum (TLC) Section seeks nominations (including self-nominations) for the 2012 TLC Research in Accounting Education Award. Any research article in the field of accounting education ***published in 2012*** 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 President of the Teaching and 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 Anaheim, California in August 2013.

### **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 2012 Outstanding Research in Accounting Education Award. Please direct any questions or inquiries to Billie M. Cunningham at [cunningham@missouri.edu](mailto:cunningham@missouri.edu) or 573-882-5665. 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 15, 2013**.

Send your nominations to Billie M. Cunningham, Chair, TLC Awards Committee at [cunningham@missouri.edu](mailto:cunningham@missouri.edu).

Members of the Awards Committee are:

Billie Cunningham, University of Missouri (Chair)  
Bambi Hora, University of Central Oklahoma  
Tracy Manly, University of Tulsa  
Paul Mihalek, Central Connecticut State University  
Carol Yacht, Author, McGraw-Hill/Irwin



**Call for Nominations**  
**2013 TLC Section Hall of Honor Award**  
**Nominations by April 15, 2013**

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 Anaheim, California in August 2013.

### **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 15, 2013**.

Send your nominations to Billie M. Cunningham, Chair, TLC Awards Committee at [cunningham@missouri.edu](mailto:cunningham@missouri.edu).

Members of the Awards Committee are:

Billie Cunningham, University of Missouri (Chair)  
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Tracy Manly, University of Tulsa  
Paul Mihalek, Central Connecticut State University  
Carol Yacht, Author, McGraw-Hill/Irwin

**What I Do – In Five Words**  
Paul M. Clikeman  
Associate Professor of Accounting  
University of Richmond

The Association of Certified Fraud Examiners recently asked its members to describe what they do in five words or less. My favorite responses were:

- Help solve financial mysteries
- Turn data into stories
- Keep tabs on corporate cash
- Question, listen, analyze, understand, explain

The value of such an exercise is to remind oneself of the most important goals to be pursued and the most important activities to accomplish those goals. College professors have varied responsibilities and many competing demands on our time. Because it is easy for professors to lose focus, I decided it might be helpful to try to describe my own job in five words or less. The description I came up with is “Seek answers to good questions.”

Conducting research is one important aspect of an accounting professor’s job. Reminding myself to seek answers to *good* questions helps prevent me from falling into either of two research traps: (1) gathering impressive amounts of data and performing elegant statistical analyses to demonstrate something everybody already knows is true; or (2) wasting time trying to answer questions nobody cares about. Identifying timely, relevant and interesting research questions is arguably the most important step in the research process. Methodological problems can often be fixed or additional data gathered during the review process, but a paper that does not address a good question has little chance of making a significant contribution.

Teaching is another important aspect of my job. Teaching a college level course requires deciding what to teach and how to teach. Before beginning each semester, I write a rough draft of the final exam. Drafting the exam forces me to think about the questions I want my students to be able to answer by the end of the semester. Out of all the potential questions that could be asked on the exam, which questions are “good” in the sense that they address the most important topics? Which questions are “good” in the sense that they measure understanding rather than memorization? Then, I think about how to prepare my students to answer those questions. Years ago, I might have described my teaching role as “*Providing* answers to good questions.” I saw myself as a sort of living textbook, dispensing information to my students. Today, I spend less time lecturing and more time asking my students questions – ideally series of questions that lead the students to figure out accounting problems for themselves. By seeking answers from my students, I hope I prepare them to think critically and become independent problem solvers.

Even committee work, the bane of most professors’ careers, can be made less time consuming and more productive by focusing on seeking answers to good questions. Too many committees lose focus and waste valuable time on peripheral issues. Committee meetings would be far more efficient if all members would limit discussion to the committee’s charge – the problem to be solved or the question to be answered. I appreciate committee chairpersons who keep the

members focused on the relevant questions and I'm becoming more assertive about redirecting conversations that drift too far off topic.

Although my responsibilities as an accounting professor are quite varied, it appears to me that most of my tasks involve seeking answers to good questions. How would you describe what you do in five words or less? The answer might help you prioritize your tasks and focus your energies on goals and activities that are most important to success.



## **International Experiences: Expanding the Accounting Curriculum**

**Robert A. Seay, DBA, CPA**

**and**

**Richard Rand, Ph.D., CPA**

**Tennessee Tech University**

In 2011, Tennessee Tech University (TTU) created a new international experience elective for accounting majors. Unlike other study abroad opportunities, this course focuses on issues and challenges that accountants face when conducting business in diverse economies and cultures. We believe that our students benefit personally and professionally from this real-life laboratory learning experience.

International Experiences in Accounting is a three credit course. Students meet regularly throughout the entire semester including an eight-day intensive study abroad experience over Spring Break. London, England serves as the base destination for international travel because of the rich historical influence upon social, political and economic development, minimal language barriers and the proximity to other European locations and attractions. In addition, London serves as an excellent first international destination for our students, most of who have never traveled outside of the continental United States.

Participants during the 2011 and 2012 spring semesters included thirty-two junior and senior accounting majors and three faculty members. Student and faculty interest as well as university support remains exceptionally high with sixteen students and two faculty members participating in the 2013 course. Data and anecdotal assessment indicate that 100% of the student participants believe that the course enriched their educational experience. The purposes of this paper include sharing our experiences and providing assistance to institutions wishing to implement a course of this nature.

### **Course Objectives**

This course provides an international educational opportunity specifically directed to accounting majors. TTU students, much like students at other universities, have several study abroad options available to them outside the department of accounting. While some of the TTU offerings address accounting and business issues, none approach the course with a target audience of junior and senior accounting students.

After completing this course, we believe that our students will demonstrate the ability to:

1. Understand aspects of broad accounting and business issues that are unique to a particular country or culture outside the USA.
2. Observe and note applications of accounting and managerial practices in context as they affect a culture different from their own. This includes the accounting profession as well as other financial services, manufacturing, education and government sectors of an economy.
3. Prepare and execute a personal travel plan that includes securing documents for international travel, understanding the mechanics and role of currency exchange, developing an awareness and appreciation of local customs, exploring ways to communicate effectively with others, learning how to navigate transportation networks and taking action to benefit from a safe and secure international experience.
4. Document their understanding of historical contributions, sites, and practices of a particular country relevant to the knowledgebase of accounting and business.
5. Record the international learning experience by producing a comprehensive journal of events, impressions and knowledge points.

Our experience indicates that participation in this course enhances personal and professional growth, builds effective interpersonal relationships and provides an avenue for the expansion of faculty involvement in student learning that transcends the traditional classroom. The department of accounting also anticipates stronger relations with and enhanced support from alumni and other external constituencies as the accounting program demonstrates responsiveness to requests for higher levels of globalization, improved communication skills and the development of critical thought and independent decision making.

### **Course Mechanics**

Each course has a lead and support faculty member. The lead faculty takes responsibility for promoting, preparing and teaching the course while in the USA and abroad. The support faculty attends class sessions, travels with the class and becomes the lead instructor for the next course. TTU supports both instructors by paying for all travel and course-related costs. This approach encourages and supports faculty participation across the department.

Planning is essential to the success of this course. The following steps illustrate how TTU administers the course.

***Step One***, Late August/Early September: The lead faculty member secures an approval for group international travel from the TTU administration, makes initial contact with travel agents and begins to build an itinerary. We use the services of two different travel agencies. The local agent takes care of airfare and the London agent prepares a travel package that includes lodging and most other activities while abroad. The lead faculty member completes the itinerary by scheduling visits to businesses, accounting firms, professional associations and other learning destinations.

**Step Two, September:** The lead faculty member hosts an interest meeting, usually in conjunction with one of the student accounting groups (Beta Alpha Psi, Accounting Club, etc.) Past faculty leaders and past student participants are invited to attend to answer questions and share experiences. Prospective students have the opportunity at this meeting to indicate their interest in applying for selection to the course.

**Step Three, October:** Applications are made available to all accounting majors. Prospective students submit applications with a \$500 deposit. The application includes TTU study abroad forms, authorization to review grades and an essay discussing why they would like to participate. Deposits are refunded to those who do not make the class roster.

**Step Four, November:** A faculty committee of the Department of Accounting screens applications and makes selections based on academic performance, classification status, essay and personal attributes. The committee sends acceptance letters informing the cohort to register for the course and be prepared to deposit a final payment of \$1,250 on the first day of class. Students not selected also receive a letter informing them of the committee's decision, though they may be wait-listed in the event a selected student chooses to not participate.

The total cost of the program is \$1,750 which covers lodging, transportation while in the UK (including a 7-day London rail pass and bus transportation) and admissions to all scheduled events. TTU provides an airfare scholarship and the Department of Accounting provides each student an additional \$250 scholarship upon completion of the course. The net out-of-pocket cost of \$1,500 plus meals and other personal expenses represents an extremely affordable study abroad program that may also be included in student financial aid packages.

**Step Five, December:** The lead faculty member finalizes airfare, pays deposit to London travel agent for accommodations, completes a preliminary itinerary and finalizes the course syllabus. Students who back out at this point become responsible for any and all costs incurred on their behalf by TTU.

**Step Six, January/February:** Instructors develop and implement an in-class on-campus syllabus. Topics selected include technical international accounting topics. In addition, students prepare to travel abroad, study business and cultural sites on the itinerary and learn international travel skills. Activities are developed that focus on building a strong cohort. Students prepare written research assignments, engage in class discussions and participate in exercises that build personal relationships.

**Step Seven, March:** The study abroad component of the course takes place over Spring Break. The class departs on Friday prior to break, arrives in London early Saturday morning and then returns to the USA the following Saturday. A sample itinerary follows.

Day 1 – City Tour of London. Remainder of day includes hotel check-in, orientation session, introduction to the tube/bus system and free time to explore London.

Day 2 – Tower of London & Greenwich Tours.

Day 3 – Big Four visit, Lloyd's of London Tour and Theatre Production.

Day 4 – Windsor Castle, Oxford University and Mini-Cooper Tours.

Day 5 – Cambridge University and Marshall Aerospace Tours.

Day 6 – Institute of Chartered Accountants for England and Wales and International Accounting Standards Board Tours.

Day 7 – Free Day. Students often choose to explore other areas of London, the UK, Ireland, or Paris.

Day 8 – Return to USA.

**Step Eight**, April/May: The remaining class sessions consist of debriefing students about what they learned and how they recommend improvements to the course. Students must also submit a comprehensive journal of events, impressions and knowledge points. Finally, student participants become active in promoting the course for the next year. Activities include student presentations and discussion at Beta Alpha Psi and Accounting Club events.

### **Results and Moving Forward**

Student participants overwhelmingly support the course. Almost 80% of them report they had not previously traveled or planned to travel abroad. A survey administered upon course completion shows that a large majority express very high satisfaction with course requirements, trip planning, communication of trip details, experience of the lead faculty member, program events and costs.

Prior to embarking on the travel component, a majority of students express low to moderate levels of confidence regarding the completion of travel-related activities on their own. This includes currency exchange, interviews by customs agents, use of public transportation networks, communicating with local citizens and accessing the Internet while abroad. However, after the study abroad experience, these same students report significantly higher levels of confidence in completing these activities.

Survey evidence also shows an overall reduction in anxiety regarding international travel. Students report significant anxiety reductions in completing an international flight, adapting to time zone change and anticipating acts of terrorism and criminal activities. They also become more comfortable with accessing healthcare, adapting to different food, and working through currency and cultural differences.

TTU's experience with this course clearly demonstrates success with respect to student and faculty development. Current students and alumni often communicate their enthusiasm for continuing the course. Finally, the accounting advisory board, prospective employers and other external constituencies recognize the benefits of globalizing the curriculum and support the continuance of this effort. This course in experiential learning is a permanent addition to the accounting curriculum and may extend to other destinations in the future.

## Joint Curriculum Task Force

### **Focusing Accounting Curricula on Students' Long-Run Careers: Recommendations for an Integrated Competency-Based Framework for Accounting Education**

In 2010 the IMA (Institute of Management Accountants) and the Management Accounting Section (MAS) of the AAA formed a Joint Curriculum Task Force to create a comprehensive educational framework that defines required competencies of accounting professionals working in a variety of organizational settings. Members of the Task Force include Raef Lawson, Chair, IMA; Edward Blocher, University of North Carolina, Chapel Hill; Rien Bouwman, University of Arkansas (2012-present); Pete Brewer, Wake Forest University; Gary Cokins, Analytics-Based Performance Management LLC; Jim Sorensen, University of Denver; Kevin Stocks, Brigham Young University (2012-present); David Stout, Youngstown State University; Gary Sundem, University of Washington, Susan K. Wolcott, WolcottLynch and CA School of Business; and Marc Wouters, Karlsruhe Institute of Technology, Germany.

After performing a comprehensive review of the pertinent professional and academic literature and after considering alternative educational frameworks, the Task Force has issued its initial recommendations. The first of these is that the perspective of accounting education—for all accounting students—be reoriented to a greater focus on curricular requirements for *long-term career demands* and reoriented away from an overemphasis on preparing students for careers in public accounting. This recommendation is consistent with the Pathways Commission's challenge to accounting educators to keep pace with the evolving profession by stressing professional competencies needed for long-term career success and for a broadening of accounting education. Professional competencies are presented in the form of an educational framework that includes foundational competencies, broad-business competencies, and accounting competencies (including the competency of integration). The framework developed by the Task Force can be compared to and distinguished from other competing accounting education frameworks, both in the U.S. and abroad.

The second recommendation is that the knowledge, skills and competencies (KSAs)—in short, professional competencies—of an accounting education should emerge as integrated competencies. The framework posits that integration should occur both between and within the competency levels referred to above.

The third recommendation is that the professional competencies in the broad framework for accounting education should be derived from an examination of how accountants, working across a broad array of organizational settings today, add value. While alternative representations of this value-adding perspective are possible, the theme embraced by the Task Force is how accounting helps an organization implement its strategy successfully. Some have described this objective as the work of accountants as “value integrators.”

In short, the Task Force has proposed a three-tier conceptual framework that identifies the professional competencies necessary to create value in the long-run careers for *all* accountants. This framework is grounded firmly in an understanding of the breadth of the current and probable future practice of accounting and is consistent with educational frameworks published by numerous professional accounting organizations.

### **A Call for Integration-Based Examples and Resources from Accounting Education**

The Task Force is now building on its initial work and examining the implications of the integrated competency-based framework for accounting education. To that end, the Task Force is looking for good educational materials (cases, articles, websites, curricular examples, etc.) that teach specified competencies in an integrated manner. In so far as good materials already exist illustrating teaching in a more integrated way, the Task Force wants to refer to them and to include them in its future reports! Materials related to the following topics are especially desirable: managing new product development (target costing), performance evaluation/strategic management (balanced scorecard), and capital asset management (capital budgeting). Please send information regarding the availability of such integrated teaching resources, practices, and examples from the accounting curriculum to **Raef Lawson**, IMA Professor-in-Residence at [rlawson@imanet.org](mailto:rlawson@imanet.org).

## Call for Papers

### *Advances in Accounting Education: Teaching and Curriculum Innovations*

Submissions are invited for forthcoming volumes. AIAE publishes a wide variety of articles dealing with accounting education at the college and university level. AIAE encourages readable, relevant, and reliable articles in all areas of accounting education including auditing, financial and managerial accounting, forensic accounting, governmental accounting, taxation, etc. Papers can be:

- Thought pieces that share anecdotal experiences with various pedagogical tools.
- Position papers on particular issues.
- Comprehensive literature reviews grounded in theory.
- Conceptual models.
- Historical discussions with implications for current and future pedagogical efforts.
- Methodology discussions.
- Research studies with implications for improving accounting education.

AIAE provides a forum for sharing generalizable teaching approaches from curricula development to content delivery techniques. Pedagogical research that contributes to more effective teaching in colleges and universities is highlighted. All articles must explain how teaching methods or curricula/programs can be improved. Non-empirical papers should be academically rigorous, and specifically discuss the institutional context of a course or program, as well as any relevant tradeoffs or policy issues. Empirical reports should exhibit sound research design and execution, and must develop a thorough motivation and literature review, possibly including references from outside the accounting field.

#### **Submission Process**

Send two files by email: one with a manuscript copy but without a cover page, and the other solely a cover page with author information. Cover pages should list all authors' names and addresses (with telephone numbers, fax numbers, and e-mail addresses). The authors' names and addresses should not appear on the abstract. To assure anonymous review, authors should not identify themselves directly or indirectly. Also, attach a copy of any research instruments. Two reviewers assess each manuscript submitted and reviews are completed in a timely manner, usually 60-90 days.

Send manuscripts to [aiae@neu.edu](mailto:aiae@neu.edu) or they can be sent directly to one of the co-editors:

Dorothy Feldmann, Department of Accountancy, Bentley University, 175 Forest Street, Waltham, MA 02452, [dfeldmann@bentley.edu](mailto:dfeldmann@bentley.edu)

Tim Rupert, Accounting Group, Northeastern University, 404 Hayden Hall, Boston, MA 02115, [t.rupert@neu.edu](mailto:t.rupert@neu.edu)

## Call for Papers

### *Special Issue on Ethics and Accounting Education* Advances in Accounting Education: Teaching and Curriculum Innovations

Submissions are invited for a special volume devoted to articles dealing with incorporating and/or teaching ethics to accounting students at the college and university level. The purpose of this special volume is to help accounting educators who are considering new ways to incorporate ethics in to the accounting curriculum and to share best practices. Papers can include:

- Thought pieces that discuss the current state of ethics in the accounting curriculum and potential future directions.
- Position papers on the role of ethics in accounting education.
- Research studies with implications for developing professional ethics in accounting students and improving the incorporation of ethics in accounting education.

AIAE provides a forum for sharing generalizable teaching approaches ranging from curricula development to content delivery techniques. This special issue will feature research that contributes to more effective teaching of ethics related content and issues in colleges and universities. Topics may include new contributions from the application of models of ethical development to accounting education, the creation of new teaching tools and materials for incorporating ethics into accounting classes, and the development of ethical sensitivity in accounting students.

Non-empirical papers should be academically rigorous, and specifically discuss the institutional context of a course or program, as well as any relevant tradeoffs or policy issues related to the teaching of ethics. Empirical reports should exhibit sound research design and execution, and must develop a thorough motivation and literature review, possibly including references from outside the accounting field.

#### **Submission process**

Send two files by email: one with a manuscript copy but without a cover page and one solely with a cover page. Also, attach a copy of any research instruments. Cover pages should list all authors' names and addresses (with telephone numbers, fax numbers, and e-mail addresses). The authors' names and addresses should not appear on the abstract. To assure anonymous review, authors should not identify themselves directly or indirectly. Two reviewers assess each manuscript submitted with reviews completed in a timely manner.

Send manuscripts to Dorothy Feldmann and Tim Rupert at [aiae@neu.edu](mailto:aiae@neu.edu).

Detailed information on how to prepare your manuscript according to production requirements can be obtained by e-mailing the editors at the above e-mail address.

Papers should be submitted by August 31, 2013 to be considered for this special volume. All others will be published in future regular volumes of AIAE. If too few ethics papers are accepted to fill a special volume, these papers will be published in a special section or in future regular volumes of AIAE.

## Call for Papers on AIS Education (Special Issue)

The *Journal of Accounting Education* invites submissions for a special issue devoted to Accounting Information System (AIS) education. Submissions for this special issue should be original work that deals in some manner with topics relevant to AIS education. The editors for this special issue solicit high-quality manuscripts of various types and research paradigms (for example, field or experimental investigations, archival, analytical, or survey research). Of particular interest for this special issue are **educational cases** and **other types of teaching resources**. All relevant submissions will be considered. Papers dealing with educational issues involving current AIS topics (e.g. big data, cloud-based accounting systems, or controlling AISs) and/or the use of technology in the AIS classroom are particularly welcome.

The deadline for submissions is **15 September 2013**, with initial review completed by **31 October 2013**. 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:

Roberta Ann Barra  
Department of Business  
University of Hawai'i at Hilo  
Hilo, Hawaii 96720  
Phone: 808-854-7423  
Email: [rbarra@hawaii.edu](mailto:rbarra@hawaii.edu)

Mark G. Simkin  
College of Business/026  
University of Nevada  
Reno, Nevada 89557  
Phone: 775-784-4840  
Email: [MarkGSimkin@yahoo.com](mailto:MarkGSimkin@yahoo.com)

## Journal of Accounting Education: General Information

The *Journal of Accounting Education* (JAEd) is a refereed journal published quarterly by Elsevier (<http://www.journals.elsevier.com/journal-of-accounting-education>). 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 JAEd publishes manuscripts on all topics that are relevant to accounting education, including uses of technology, learning styles, assessment, curriculum, and faculty-related issues. The Journal includes four sections: a Main Articles Section, a Teaching and Educational Notes Section, a Case Section, and a recently added "Best Practices" 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 “Best Practices” section is meant to highlight innovative and effective institutional and individual accounting educator practices in areas such as student recruitment, student advising, student engagement, and alumni relations.

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)

## Call for Papers

### **International Journal of Management Accounting Research (IJMAR)**

[https://www.novapublishers.com/catalog/product\\_info.php?products\\_id=21344](https://www.novapublishers.com/catalog/product_info.php?products_id=21344)

ISSN: 2163-3843

### **Deadline for papers submission: 30 April 2013**

Manuscripts are solicited for the *International Journal of Management Accounting Research (IJMAR)*. The IJMAR is dedicated to the advancement of management accounting. 'Management Accounting' for the purpose of this publication is to be broadly interpreted to include a variety of topics (e.g. performance measurement and management, management accounting and control, decision making, pricing, behavioural effects of management control, financial management and accountability and corporate governance).

We invite manuscripts that investigate the interface between external financial reporting and internal reporting and decision making, differences among practices of management accounting across countries, risk management and corporate governance, capital investment decisions, management control and accountability, management accounting practices in SMEs and in emerging and less developed economies, social context of management accounting practices and the impact of institutional, regulatory, cultural and behavioural factors on the practices of management accounting.

Contributions could be theoretical and/or empirical using a wide variety of research methodologies and methods including (but not limited to) surveys, case studies, experiments, longitudinal, ethnography, action research, and grounded theory. The analysis can be based on international, national or organization specific context but have implications for the international development of management accounting knowledge. It can be from a single, multi- or inter-disciplinary perspective.

Submissions should be original contributions and should not be under consideration for any other publication at the same time. Each manuscript will be reviewed by the editor for general suitability to the journal and, if suitable, will be sent to at least two reviewers for detailed blind review. The main factors for the acceptance of a paper for publication are the originality of its contribution, its relevance to development of the subject and its quality of exposition.

#### **Manuscript Submission**

Email your manuscript in Word format to [IJMAR@novapublishers.com](mailto:IJMAR@novapublishers.com).

For further details, visit the journal at:

[https://www.novapublishers.com/catalog/product\\_info.php?products\\_id=21344](https://www.novapublishers.com/catalog/product_info.php?products_id=21344).

Authors wishing to discuss their papers prior to submission may contact the Editor-in-Chief Professor Magdy Abdel-Kader [IJMAR@novapublishers.com](mailto:IJMAR@novapublishers.com)

## IMA<sup>®</sup> Case Writing Competition Call for Submissions

The Institute of Management Accountants (IMA) is soliciting submissions for a case writing competition. Cases in any area of management accounting or related fields are invited.

Cash prizes for the winning cases will be:

- \$2,000 for first place
- \$1,000 for second place
- \$500 for third place

Cases submitted to the competition will automatically be reviewed for publication in the *IMA Educational Case Journal (IECJ)*.

The mission of the *IECJ* is to publish teaching cases and research related to case writing or teaching with cases in management accounting and related fields. International submissions are welcome and encouraged. The journal is listed in Cabell's Directory of Publishing Opportunities in Accounting.

### Submissions

- Submissions of cases and teaching notes should follow the *IECJ*'s submission guidelines (available at [www.imanet.org/IECJ](http://www.imanet.org/IECJ)).
- Manuscripts previously published or currently under review by other publications are not acceptable.
- Submission of cases reflecting "real world" situations are preferred.

All cases should be submitted electronically in MS Word or PDF format to [rlawson@imanet.org](mailto:rlawson@imanet.org) no later than **May 31, 2013**, to be eligible for the competition.

Prize winners will be announced by June 28, 2013.

Questions regarding the case competition or the *IMA Educational Case Journal* can be sent to Raef Lawson, *IECJ* editor, at [rlawson@imanet.org](mailto:rlawson@imanet.org).

# CMA<sup>®</sup> Scholarship Program

## Overview

The Certified Management Accountant (CMA) is the gold standard of certification in management accounting. It is unique among professional and academic credentials, designed specifically for accounting and financial management professionals in business. Achieving the CMA demonstrates professional expertise in financial planning, analysis, control, decision support, and professional ethics – essential skills sought after by successful organizations and their financial team leaders.

The IMA (Institute of Management Accountants) is committed to supporting the education of future accounting and finance professionals working in business. As part of this effort the IMA has instituted the CMA Merit Scholarship program, which honors top students by recognizing them with this scholarship.

Recipients of the CMA Merit Scholarships will receive a comprehensive package of benefits enabling them to take the CMA exam at no cost. Benefits include:

- IMA membership registration fee
- Membership fee (in an appropriate IMA membership category for 3 years)
- Entrance fee to the CMA program
- Registration fees for the first attempt at both parts of the CMA exam

The CMA Scholarship is activated at the time a nominee joins IMA. After that the scholarship recipient has one year to register for the CMA Program. An applicant must then register for a part of the CMA exam within one year of entry into the program and must complete the program within three years.

## Eligibility Requirements

The following students are eligible for CMA Merit Scholarships:

- The top 5% (or 5, whichever is greater) of students in an accredited undergraduate accounting or business program, and
- The top 5% (or 5, whichever is greater) of students in an accredited Masters level accounting or business program.

Students in both US and international accounting and finance programs are eligible to apply. For undergraduate programs, there is a preference that students completing the junior (third) year of their program be nominated for the award. Undergraduate and Master's level scholarships are awarded based on faculty nomination.

## **Awarding of Scholarships**

In addition to the benefits mentioned above, students awarded CMA Merit scholarships will receive certificates attesting to their selection as recipients of CMA scholarships. It is IMA's expectation that schools will present these certificates to the scholarship winners at their annual (or biannual) awards program, if one is held.

## **Application Process**

Faculty should submit CMA Scholarship nomination forms by April 15th. (Earlier submission is encouraged.) Please submit a separate form for each program at your school.

Completed applications should be submitted to:

CMA Scholarship Program  
Institute of Management Accountants  
10 Paragon Dr, Suite 1  
Montvale, NJ 07645-1760  
Attention: Research

Nomination forms may also be submitted electronically to [research@imanet.org](mailto:research@imanet.org).

Questions regarding this program should be sent to Dr. Raef Lawson, IMA VP-Research and Professor-in-Residence at [research@imanet.org](mailto:research@imanet.org).

**CMA Scholarship Program**  
**Nomination Form (for Undergraduate and Master's Programs)**  
**(Use additional sheets as required.)**

Name of Institution: \_\_\_\_\_

Address: \_\_\_\_\_

Faculty Contact Member: \_\_\_\_\_

Faculty E-mail: \_\_\_\_\_ Telephone: \_\_\_\_\_

Type of CMA scholarship (check one):  Masters  Undergraduate

I hereby nominate the students listed below for CMA scholarships.

Faculty Member's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Nominee:**

Student Name Information: Last / Family Name/ Surname \_\_\_\_\_

First / Given Name \_\_\_\_\_

Status (Check one): Full-Time  Part-Time  E-mail: \_\_\_\_\_

Major Field of Study: \_\_\_\_\_ Expected Date of Graduation: \_\_\_\_\_

Overall GPA (Grade Point Average): \_\_\_\_\_ Major Course Work GPA \_\_\_\_\_

Primary Mailing Address: \_\_\_\_\_

\_\_\_\_\_

District Name \_\_\_\_\_

City \_\_\_\_\_

State / Province \_\_\_\_\_ Zip/ Postal Code \_\_\_\_\_

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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.

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