



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

The Accounting Educator

Summer 2008 Volume XVII, No. 4

A MESSAGE FROM THE CHAIR

Greetings to T & C Section Members:

As some of you know, all of the by-law amendments passed, and we now have a new name, the Teaching, Learning & Curriculum (TLC) section, which I believe better describes our mission and goals as teachers. Also, our future leaders will now serve multiple year terms.

I want to thank the following businesses who agreed to provide financial support for our TLC section this year:

EPPS CPA Consulting PLLC, sponsor of the Measuring Learning Monograph.

Thank you Tim Tribe.

Ernst & Young, sponsor of the Education Research Award.

Thank you Ellen Glazerman.

Grant Thornton, LLP, sponsor of our Monday Anaheim breakfast.

Thank you Sri Ramamoorti.

KPMG, sponsor of the Hall of Fame inductee.

Thank you Bernie Milano.

The nomination committee has provided me with the names of the newly elected officers and nomination committee:

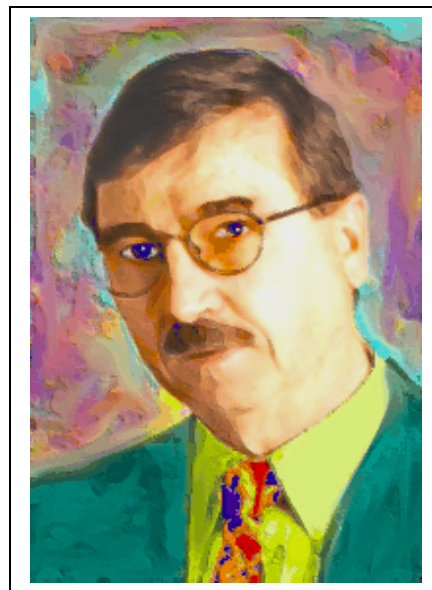
Chairman: Dale L. Flesher, University of Mississippi

Chair Elect: Bob Allen, University of Utah

Vice-President Practice: Bernie Milano, KPMG

Treasurer: Roland L. Madison, John Carroll University

Secretary: Julia Grant, Case Western Reserve



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Nomination Committee:

John Everett, Virginia Commonwealth
Ron Flinn, Creighton University
Brian Green, University of Michigan, Dearborn
Roselyn Morris, Texas State University, San Marcos

Congratulation to Dale Flesher and our new officers. Based upon the superlative newsletters Dale has created, our TLC association is in quite capable hands.

Our breakfast will be Monday morning, August 4th, at 6:45. Please come and enjoy our full breakfast. Our speaker will be Marsha Huber, Otterbein College.

Most of the committees have been working hard, and I do not want to steal their thunder. However, let me give a sneak preview.

- Donald Wygal, chair of the Historical Preservation Committee, says they are “shopping for movie rights” [I assume this is humor]. They expect to have a 10-15 page report for Anaheim.
- The Shared Experience Committee under the leadership of Gerald Weinstein had panels at the Midwest, Western, Southwest, Mid-Atlantic and Southeast AAA regional meetings. The Mid-Atlantic panel was a plenary session. A panel was presented at the 2007 Colloquium on Change in Accounting Education in Scottsdale in October and another panel will be presented at the AAA national meeting in Anaheim at 4:00 on Monday, August 4.
- Progyan Basu, chair of the Innovations Committee, indicates that they will take digital photos of the posterboards and place them on our TLC web site.
- David Stout and the Educational Research Award Committee selected a winner (a \$3,000 prize).
- Hopefully, the inductee for the Hall of Fame will be a surprise to all (\$3,000 award).
- Ron Flinn indicates that the Measuring Learning Monograph is progressing, but it will not be printed by the Anaheim meeting.
- In this newsletter you will see the fantastic program which Dale Flesher has waiting for us in Anaheim.

I want to especially thank Priscilla Burnaby for all the help she and her Future Strategies Committee have provided. They are responsible for the changes in the by-laws. I also want to thank our webmaster Michael Haws for a professional job on our Internet site. Hopefully you have visited the site.

At the end of May our membership had increased to 1,352. As my father says, “Double wow!” Thanks to Natalie T. Churyk who sent out emails to all accounting professors in May. She and John Dexter took over the leadership of the Membership Committee in the middle of the term. They have been reappointed as membership co-chairs for another year.

Last but not least, Brian Green and his committee did an excellent job with our by-law changes.

Committee workers are truly the lifeblood of a volunteer organization. Thank you all for your efforts.

I want to ask each of you to do me one more favor. Now is the time people begin signing up for the TLC section. Please go to our TLC Internet site and print off a copy of our brochure. Make copies and give them to your faculty members.

I propose a contest. Next August 2009, we could determine 1) which university or college has the largest number of faculty who are members of TLC and 2) which university/college has the greatest percentage of members of the TLC. The winners could use this factor as a form of a teaching assessment benchmark.

We can become the largest section in AAA. We should be the largest section!

Hope to see you in Anaheim.

D. Larry Crumbley
KPMG Endowed Professor
Louisiana State University
Baton Rouge, LA 70803
Email: dcrumbl@lsu.edu
225.578.6231

Manuscripts and Shaggy Dog Stories

Anyone wishing to submit short manuscripts, cartoons, shaggy dog stories, letters to the editor, calls for papers, or other filler to *The Accounting Educator* should send the material to the editor, Dale L. Flesher, at the address below

The Accounting Educator
Dale L. Flesher, Editor
J Riley Shaw, Associate Editor and Editor-Elect
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E-Mail: acdlf@olemiss.edu

CALL FOR SHORT PAPERS FOR NEXT ISSUE:

PROS AND CONS OF ATTENDING ACCOUNTANCY CONFERENCES

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

CALL FOR NOMINATIONS - T&C HALL OF HONOR

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

The following information will be helpful to the Awards Committee when evaluating a nominee:

- Evaluations of the nominee's committee service by chairpersons of committees on which the nominee has served. The evaluations may be solicited if necessary.
- Evaluations provided by T&C members who have served on at least one T&C committee chaired by the nominee. The evaluations may be solicited if necessary.
- Other information that the nominator feels will help in evaluating the nominee's T&C service such as a resume or vita.

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

Nomination procedure

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

Nominations will be accepted through April 30, 2009.

Teaching News Great Ideas for Teaching Accounting

South-Western College Publishing has created the Great Ideas for Teaching accounting site (<http://www.swlearning.com/accounting/car/gita.html>) to allow accounting professors the opportunity to share their teaching techniques. The teaching tips contributed by various accounting professors are categorized into a table of contents similar to that of an introductory accounting textbook. The site also provides tips on classroom management, communication skills and team work development. Visitors can use a form at the site to submit their own teaching ideas.

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

2007/2008 Officers

<p>Chairperson D. Larry Crumbley KPMG Endowed Professor of Accounting E.J. Ourso College of Business Louisiana State University Baton Rouge, Louisiana 70803 Phone: 225-578-6231 Fax: 225-578-6201 Email: dcrumbl@lsu.edu</p>	<p>Vice Chairperson-Academic Dale L. Flesher Arthur Andersen Professor of Accounting and Associate Dean Patterson School of Accountancy University of Mississippi University, Mississippi 38677-1848 Phone: 662-915-7623 Fax: 662-915-7483 Email: acdlf@olemiss.edu</p>
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T&C SESSIONS AT AAA ANNUAL MEETING

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

Monday, August 4, 2008 10:15 am-11:45 am

Session Title: [Teaching Financial Accounting](#)

Moderator: L. Charles Bokemeier, Michigan State University

Relevance Over Rigor: A Generalized Approach to Teaching Financial Accounting to International Executive Students with Case Supplement and Classroom Assessments: A China Experience

David G De Boskey, San Diego State University;

Discussant: Robert A. Gruber, University of Wisconsin - Whitewater

First Grove Bank: A Case on Loan Fee Amortization According to SFAS 91 for Non-Traditional Loans

Victor Valdivia, Towson University;

Discussant: Robert A. Gruber, University of Wisconsin - Whitewater

BondBeagle: A Web-Based Application for Non-Convertible Bond Liability Life-Cycle Accounting

Brian Conheady, University of Ottawa;

Discussant: Robert (Rob) Bromley, Central Michigan University

Session Title: [Accounting Students](#)

Moderator: M. Cathy Claiborne, University of Colorado at Colorado Springs

Accounting Students' Perceptions on Employment Opportunities

C. Shane Warrick, Jackson State University

Bobbie Daniels, Jackson State University

Cathy Scott, Jackson State University

Discussant: Shawki M. Farag, American University In Cairo

Student Perceptions of Communication Requirements and Job Desirability in the Accounting Profession

Elsie C. Ameen, Sam Houston State University;

Cynthia M. Jackson, Northeastern University;

Cynthia Jackson, Northeastern University;

Charles Malgwi, Bentley College;

Discussant: Shifei Chung, Rowan University

Learning Diversity: A Comparative Study of On-campus and Off-campus Accounting Students

Kay S Plummer, Charles Sturt University;

Warwick Baines, Charles Sturt University;

Discussant: Patricia G Lobingier, Virginia Tech University

Session Title: [Assessment Issues](#)

Moderator: Dennis Bline, Bryant University

Assessment, Accreditation & Faculty

Sudha K. Krishnan, California State University Long Beach;

Mindy Colin, Loyola Marymount University;

Steven Mintz, Cal Poly San Luis Obispo

Discussant: Donald Henschel, Benedictine University

A Comparative Analysis of Undergraduate and Graduate Students Perception of Effective Assessment Strategies: Is There a Relationship or a Disconnect?

Joseph Riotto, New Jersey City University;

Discussant: Barbara Lamberton, University of Hartford

Classroom Assessment: Tracking Student Performance

Mary L. Fischer, The University of Texas at Tyler;

Discussant: Padakanti Laxmikantham, Addis Ababa University Ethiopia

Session Title: [Teaching Accounting Ethics](#)

Moderator: Kimberly A Sipes, Kentucky State University

Accounting Ethics Course Topics in a State Board-Required Stand Alone Course and Insights for Accounting Ethics Modules for Existing Accounting Courses

Mei - Lung Chen, Northeastern Illinois University;

Ring D Chen, Northeastern Illinois University;

Thomas Chenoweth, National CPA Ethics Initiative;

Discussant: Robyn Raschke, University of Nevada Las Vegas

Corporate Governance and Ethics Education: Its Time Has Come

Zabi Rezaee, The University of Memphis;

Shahriar Mohammad Saadullah, The University of Memphis;

Discussant: Ted Jiro Takamura, Eastern Oregon University

How Students Rationalize Cheating: Comparisons Between Accounting Students and Other Business Students

Darcy Becker, University of Wisconsin - Eau Claire;

Discussant: Mary D. Jepperson, College of Saint Benedict/St. John's University

Session Title: [An Icebreaker Values Clarification Exercise for Improving Case](#)

[Discussions: An Example From An Auditing Course](#)

Moderator: Carol A Hartley, Providence College

Session Title: [Accounting Case Studies](#)

Moderator: Susan K Wolcott, Wolcottlynch And Instituto De Empresa

Amazing Deals Auto Mart Financial Reporting and Analysis of Receivables and Securitization

Mahendra R Gujarathi, Bentley College;

Ralph J. McQuade, Bentley College;

Discussant: Marilyn A. Waldron, In Process of Change

What do Public Accounting Practitioners Really Want? An Exploratory Investigation

Suzanne N Cory, St. Mary's University;

Discussant: Joan Van Hise, Fairfield University

A New Twist in Problem Assignments: Letting Students Create Their Own Problems

William B. Pollard, Appalachian State University;

Discussant: Patricia Johnson, Canisius College

Monday, August 4, 2008 2:00 pm-3:30 pm

Session Title: [Impact of Shift in Sarbanes-Oxley Work and ERM Focus On Demand for Academic Internal Audit Programs](#)

Moderator: John Paul Walker, Queens College – CUNY

Panelist: Raymond Elson, Valdosta State University

Session Title: [Ethics Education in Accountancy](#)

Moderator: George R. Wilson, Louisiana State University

Preparing Accounting Students to Identify Ethical Dilemmas: The Impact of Educational Intervention

Mary Jo Billiot, New Mexico State University;

David Daniel, New Mexico State University;

Sid Glandon, University of Texas at El Paso;

Terryann Glandon, University of Texas at El Paso;

Discussant: Christian E Wurst, Temple University

Unauthorized Electronic Access: Students Ethics, Attitudes and Actions

Anne L. Christensen, Montana State University;

Jane Cote, Washington State University;

Claire Kamm Latham, Washington State University;

Discussant: Srinivasan Ragothaman, University of South Dakota

On Our Honor: A Policy Response to Academic Misconduct in Accounting Programs

Stephen S. Brigham, University of Kentucky;

Discussant: Srinivasan Ragothaman, University of South Dakota

Session Title: [Auditing Education](#)

Moderator: Xu Wang, Saint Louis University

If You Need Love, Get a Puppy: An Auditor's Story

Robert L. Braun, Southeastern Louisiana University;

H. Lynn Stallworth, Appalachian State University;

Discussant: Bridget Anakwe, Delaware State University

Allied Deals

Aundrea Kay Guess, Saint Edwards University;

Discussant: Victor Valdivia, Towson University

Assessing Students Learning of Internal Controls: Closing the Loop

T. S. Amer, Northern Arizona University;

Lawrence C. Mohrweis, Northern Arizona University;

Discussant: Carolyn Ann Galantine, Pepperdine University

Session Title: [Accountancy Faculty Issues](#)

Moderator: Mary Hill, Kennesaw State University

The Once And Future Accounting Research: A Longitudinal Study Of What Is Interesting

Timothy J. Fogarty, Case Western; John T. Yossarian;

Discussant: David K. Dennis, Otterbein College

Teaching and Curriculum Sections Survey to Determine Changes to Strategy to Better Serve the Profession

Priscilla A. Burnaby, Bentley College;

Susan Hass, Simmons College;

Discussant: Sandra G. Roberson, Furman University

Changes in the Academic Background of Accounting PhDs in the U.S.

Marvin Bouillon, Iowa State University;

Sue Ravenscroft, Iowa State University;

Discussant: Donald E. Wygal, Rider University

Session Title: [Financial Accounting Education](#)

Moderator: Barbara Eide, University of Wisconsin - La Crosse

What Factors Are Associated With Student Performance in Advanced Accounting
And Current Topics in Financial Accounting? An Empirical Study

Mostafa M. Maksy, Northeastern Illinois University;

Lin Zheng, Mercer University;

Discussant: Avinash Arya, University of Michigan - Flint

Setting the P.A.C.E. for Student Success in Intermediate Accounting

Elaine Sanders, University of Texas at San Antonio;

Veronda F. Willis, The University of Texas at San Antonio;

Discussant: Bryan J. Bessner, George Brown College. Toronto

Integrating Personal Finance Concepts into the Financial Accounting Course

C. Andrew Lafond, Philadelphia University;

Barbara Vinciguerra, Moravian College

Discussant: Barbara Lamberton, University of Hartford

Monday, August 4, 2008 4:00 pm-5:30 pm

Session Title: [Fraud Education](#)

Moderator: Sara Rushinek, University of Miami

Relating Operational and Financial Factors to Assess Risk and Identify Fraud in
an Operational Setting

Richard H Gifford, State University of New York at Geneseo;

Discussant: Bill Black, University of Mississippi

Internal Control Problems in the Nonprofit Sector: The Case of Sanchou College

Avinash Arya, University of Michigan Flint;

Jui - Chin Chang, Morgan State University;

Discussant: Yong G Lee, University of Houston - Victoria

Employee Fraud at Miami Rehabilitation Services

Jeffrey E Michelman, University of North Florida;

Bobby E Waldrup, University of North Florida;

Vernon A Bird, University of North Florida;

Discussant: Martha S Doran, San Diego State University

Session Title: [Teaching Taxation](#)

Moderator: Bambi Hora, University of Central Oklahoma

Incorporating International Issues into the Introductory Tax Class

Tim Rupert, Northeastern University;

Tim Gagnon, Northeastern University;

Discussant: Mark Higgins, University of Rhode Island

Academic Volunteer Income Tax Assistance(VITA)-A National Survey

Alan Davis, Truman State University;

Keith Harrison, Truman State University;

Laurie Turner, Truman State University;

Discussant: Mark Higgins, University of Rhode Island

The Effect of Undergraduate and Graduate Tax Courses on Student Perceptions of the Ethics of Tax Evasion: A Research Note

A. Blair Staley, Bloomsburg University of Pennsylvania;

Donald T. Williamson, American University;

Discussant: Mark Higgins, University of Rhode Island

Session Title: [Partnerships Between Academics and Practitioners: Ideas From the T&C Shared Experiences Committee](#)

Moderator: Gerald P Weinstein, John Carroll University

Panelists: Bob Kiddoo, University of Southern California
Jerry Trapnell, AACSB International
Jean Wyer, PricewaterhouseCoopers
Don Wygal, Rider University

Tuesday, August 5, 2008 10:15 am-11:45 am

Session Title: [Teaching and Learning Accounting](#)

Moderator: David E. Stout, Youngstown State University

Developing Critical Thinking Skills in College Programs

Alan Reinstein, Wayne State University;

Gerald H. Lander, University of South Florida at St Petersburg;

Discussant: Carol Springer, Georgia State University

Are Students Trapped in Own Styles? Learning Styles and Academic Failure in Accounting Programs

Edgard Cornachione, University of Illinois at Urbana - Champaign & University of Sao Paulo;

Jacqueline V. A. Cunha, Universidade Regional De Blumenau (Furb Brazil);

Discussant: Donald Henschel, Benedictine University

Teaching Principles and Rules Using the Analogy of Traffic Regulations

Roger Hussey, Odette School of Business University of Windsor;

Discussant: Cathleen S Burns, University of Colorado at Boulder

Session Title: [Games and Experiential Learning](#)

Moderator: George R Wilson, Louisiana State University

It Isn't ALL Fun and Games: Playing Jeopardy Makes a Difference

Christine Z. J. Noel, Metropolitan State College of Denver;

Discussant: Judith A. Sage, Texas A & M International University

The "Why?" Teaching Method Otherwise Known as the "Sleazy Accountant" Game

Mary K. Tarling, Aurora University;

Discussant: Kate Mooney, St. Cloud State University

Short-Form Experiential Learning Exercises in Accounting, Auditing and Other Business Courses

Marilyn E Vito, Richard Stockton College of New Jersey;

Gurprit Chhatwal, Richard Stockton College of New Jersey;

Discussant: Kate Mooney, St. Cloud State University

Tuesday, August 5, 2008 2:00 pm-3:30 pm

Session Title: [Current Trends in Ethics Education: International and Practitioner Perspectives](#)

Moderator: William H Black, University of Mississippi

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

Session Title: [Developing Case Studies That Will Get Published](#)

Moderator: Michael J. Krause, University of Indianapolis

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

Tuesday, August 5, 2008 4:00 pm-5:30 pm

Session Title: [De-Frauding the Halls of Academe: Can Universities Protect Themselves?](#)

Moderator: Sri Ramamoorti, Grant Thornton LLP

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

Session Title: [Teaching Management Accounting](#)

Moderator: Dana L. Hart, University of Mississippi

Holistic Variance Analysis

Elizabeth T Cole, University of South Carolina Upstate;

M. Cathy Claiborne, University of Colorado at Colorado Springs;

Discussant: John D. Rossi, Moravian College

A Blog and a Bestseller: Developing Communication and Peer Review Skills in a Managerial Accounting Course

Cynthia L. Krom, Marist College;

Discussant: John D. Rossi, Moravian College

Designing and Teaching Lean Accounting Course

Lakshmi U. Tatikonda, University of Wisconsin Oshkosh;

Discussant: John D. Rossi, Moravian College

Wednesday, August 6, 2008 10:15 am-11:45 am

Session Title: [Technology and Accounting Education](#)

Moderator: Kay M. Poston, South University

Podcasting: Meeting the Needs of Off-Campus Learners

Kay S Plummer, Charles Sturt University;

Warwick Baines, Charles Sturt University;

Nicholas Davis, Charles Sturt University;

Discussant: Marie H. Kavanagh, The University of Southern Queensland

Building a Business Curriculum: The Case of a Technology-Intensive University

Huong Higgins, Worcester Polytechnic Institute;

Discussant: Marie H. Kavanagh, The University of Southern Queensland

Technology Fluency of Undergraduate Business Students: A Sampling of Current Practice

Mindell Reiss Nitkin, Simmons College;

Patricia Clarke, Simmons College;

Discussant: Jack Topiol, Community College of Philadelphia

Session Title: [The Ethical Compass - A Toolkit for Integrity in Business](#)

Moderator: Blane Ruschak, KPMG LLP

Panelists: Steven D'Agustino, Fordham University

Michael Flynn, KPMG LLP

Lee Knight, Wake Forest University

Barbara Porco, Fordham University

Wednesday, August 6, 2008 2:00 pm-3:30 pm

Session Title: [Outlook for Uniform CPA Examination Changes](#)

Moderator: William J. Montemarano CPA, AICPA Director Examinations Strategy

Panelists: Ken Clark, Member AICPA Board of Examiners And Chair
Content Committee
Gary L. Fish, Member Committee On Internationalization of The
CPA Examination And Professor Emeritus - Illinois State
University
Craig N. Mills, AICPA Executive Director of Examinations

Session Title: [Accounting Education and Technology](#)

Moderator: Cheryl Crespi, Central Connecticut State University

The Legitimacy of On-line Accounting Degrees: Perceptions of CPA Firms

James M. Kohlmeyer III, East Carolina University;

Larry P. Seese, Old Dominion University;

Discussant: John Dexter, Northwood University

Evidence on the Effectiveness of On-line Homework

Jane Dillard - Eggers, Belmont University;

Thomas Wooten, Belmont University;

Bradley Childs, Belmont University;

John Coker, Belmont University;

Discussant: John Dexter, Northwood University

Developing Graduate Attributes Through Group Assessment and Online
Interaction for Distance Education Students

John Pifko, The University of Southern Queensland;

Marie H Kavanagh, The University of Southern Queensland;

Discussant: Thomas Lechner, University of Utah

Wednesday, August 6, 2008 4:00 pm-5:30 pm

Session Title: [Recruiting and Internships](#)

Moderator: A. Bruce Clements, Kennesaw State University

The Maturation Effect of Professional Internships On Student Perceptions and Values

Brian Patrick Green, University of Michigan – Dearborn

Michael Callahan, University of Michigan - Dearborn

Roland Madison, John Carroll University

Discussant: Kimberly Charron, University of Nevada Las Vegas

Scholar-In-Residence Programs Enhance Accounting Education

John Stephen Grice, University of Alabama at Birmingham

Discussant: Kimberly Charron, University of Nevada Las Vegas

A Program to Introduce Students to Senior Executives in the World of Business: An Innovative Learning Approach

Laurie Webb, Rmit University

Paul Anthony De Lange, Rmit University

Brendan O'Connell De Lange, James Cook University

Discussant: Kimberly Charron, University of Nevada Las Vegas

Session Title: [Accountancy Students](#)

Moderator: Maria L. Bullen, School of Business Clayton State University

Integrating the Accounting Value Chain in Financial Accounting Courses: Teaching about the Profession

Anne Rich, Central Connecticut State University;

Jane Stoneback, Central Connecticut State University;

Discussant: Edward N Balli, Aurora University

Student Mentoring in an Accounting Setting: A Case Study of Skill Development

Tracey McDowall, Deakin University;

Beverly Jackling, Rmit University;

Discussant: Edward N. Balli, Aurora University

Recruiting the Millennium Generation: An Investigation of Generational Differences Among Undergraduate Accounting Majors, Staff-Management and Partners in Public Accounting.

Tim M. Lindquist, University of Northern Iowa;

Discussant: Mary Hill, Kennesaw State University

Session Title: [How to Use Cases, Role Playing, and Mock Trials in the Classroom: The Role of the Accounting Educator with New Media](#)

Moderator: Sara Rushinek, University of Miami

Panelists: Larry Crumbley, Louisiana State University

Thomas A. Gionis, Aristotle University College of Law

Alan Reinstein, Wayne State University

Avi Rushinek, University of Miami

Teaching, Learning & Curriculum Section

Business Meeting Agenda Monday, August 4, 2008 6:45 – 8:15 A.M.

1. Call to Order (Larry Crumbley)
2. Approval of Minutes, August 6, 2007 (Roland Madison)
3. Treasurer's Report (Pamela A. Smith)
4. Approval of 2008-2009 Budget (Roland Madison)
5. Newsletter Report (Dale Flesher)
6. Nominations Committee Report (Timothy Fogarty)
7. Committee Reports (Larry Crumbley)
 - a. Assessment, Roselyn E. Morris
 - b. Journal of Acctg. TLC, John Everett
 - c. Measuring Accounting Learning Monograph, Ronald E. Flinn
 - d. Continuous Learning, Charles P. Baril
 - e. Innovations of Accounting Education, Progyan Basu
 - f. Membership Acquisition & Retention, Natalie Churyk
 - g. Service Learning, Amelia Baldwin
 - h. Shared Experiences, Gerald P. Weinstein
 - i. Program, Dale L. Flesher
 - j. Historical Preservation & Reflections, Donald E. Wygal
 - k. ByLaw Review, Brian Patrick Green
 - l. Future Strategies Ad Hoc, Priscilla Burnaby
8. 2008-2009 TLC President's Report (Dale Flesher)
9. Presentation of Research Award (Ernst & Young)
10. Presentation of Hall of Honor (KPMG)
11. Speaker (Dr. Marsha Huber)
12. Other Business (Larry Crumbley)

Editor's Note: The following article relates to the Measuring Learning monograph that will be published in early 2009 by the TLC Section of AAA. The monograph will provide some alternatives to the Student Evaluation of Teaching (SET) system.

STOPPING GRADE INFLATION AND COURSE WORK DEFLATION

Ronald E. Flinn, Creighton University

The Spellings Report [2006] states that “over the past decade, literacy among college graduates has actually declined. Unacceptable numbers of college graduates enter the workforce without the skills employers say they need in an economy in which, as the truism holds correctly, knowledge matters more than ever.” Much of the problem in higher education is caused by the control/evaluation system which is supposed to achieve goal congruence (Merchant and Van der Stede 2003; Simons 2000).

Although the issues of grade inflation and course work deflation (dumbing-down courses) are virtually inseparable, much more academic research has been published on grade inflation (Barndt 2005; Fajardo 2004; Lombardi 2005; McKenzie 1975; Mc Spirit and Jones 1999). The difficulty of measuring the extent of course work deflation is a principal reason: how can a researcher compare what was taught versus what should have been taught in a course to measure how much a course has been dumbed-down?

Grade inflation occurs when students are awarded higher letter grades for a course that they did not earn. Grade inflation also occurs when the professor does not require the students to master the course material, yet awards high grades (Kwon et. al. 1997). Course work deflation occurs when the professor does not attempt to teach a course as rigorously as it should be taught. Both actions result in “ripped off” students (Scarlett 2004). College grade inflation and course work deflation seem to be an extension of high school grade inflation and course work deflation (High School Grade Inflation 2007; Lombardi 2005). Today, some commentators are advising young children to take tough courses (Redden 2008).

The general public may think measuring teaching effectiveness using student opinion-based surveys (rather than on what the students actually learned in a course) makes sense in that they somehow measure student learning. But most people do not understand that Student Evaluation of Teaching (SET) scores are much more expressions of customer satisfaction than anything like meaningful, valid and reliable measures of what a student actually learned in a college class (Saje 2005; Wallace and Wallace 1998; Zimmerman 2002). In addition, students often use the threat of giving their professors low SET scores and otherwise complaining about the professor's teaching effectiveness to attempt to intimidate the professor to accept late assignments, sloppy work, and all forms of excuses and laziness (Shapiro 2002). SETs are now a major issue for adjuncts and other non-terminally qualified faculty whose continued employment is dependent solely or largely on receiving acceptable SET scores (Saje 2005; Shapiro 2002).

In discussing the misuse of SETs, Zimmerman (2002) states:

the misuse and overemphasis on student evaluation of teaching (SET) instruments need to be addressed. Obviously, students can and should provide feedback on some limited aspects of teaching. However, as a committee at my university

[Ohio State] recently reported, the SET process measures student satisfaction instead of the quality of instruction, has questionable readability, and does not take into account certain factors that influence the course (in particular the effect of grades). Whether consciously or not, many faculty do pander to students in terms of rigor and grades in order to influence SET results. Untenured faculty in particular often feel pressured to adopt this course of action when placed in situations where the use of designated SET instruments is mandated.

Formative and Summative Uses of SETs

Administrators initially told faculty members that SETs would be used solely for formative purposes, to help faculty improve their teaching (Barrett; Wallace and Wallace 1998, 443). Unfortunately for student learning and for college and university education, SETs are now used extensively as a measure of student learning and teaching effectiveness (sometimes the primary measure) and for summative purposes, as a tool used for critical decisions such as rank and tenure (Stone 1986). In discussing the morphing of SETs from formative to summative instruments, Wallace and Wallace (1998, 444) state:

The rhetoric of defenders of the student evaluation as a tool [to measure teaching effectiveness] includes the assertion that the students are the customers, that education cannot occur if the students are not satisfied, that this is just one of several tools used for [teaching] evaluations and why should one not expect that an assessment by all students in a class would fairly reflect an educational experience? No harm, no foul, is one perspective, and another is a claim that if all our faculty maintain high evaluations, then we must indeed be a fine academic institution that values teaching.

In spite of many studies, the validity of SETs as a measurement of learning is still in doubt (McPherson 2006; Newton 1998). Barrett (1986) states:

The most important characteristic for any successful evaluation method is validity--whether a test or procedure measures what it purports to measure. It becomes inappropriate, meaningless, and useless to make specific inferences from invalid measurements. Evidence of validity must be accumulated to support inferences from evaluation results.

Grade inflation and course work deflation

Wallace and Wallace (1998), accounting professors, assert that the extensive use of SETs as the basis for retention, promotion, tenure, and other critical summative decisions explains much of the grade inflation and course work deflation that has occurred in the U.S. In discussing the negative consequences of using SETs for summative purposes, Wallace and Wallace (446) conclude "Is it not ironic that institutions of higher learning that profess to have a core product of education have focused on a calibration tool [SETs] that is at virtual odds with that product?"

SETs clearly have not successfully measured student learning; this is in part why the AACSB International and other accrediting bodies are now so focused on various forms of "assessment" of student learning (Marshall 2007; Martell 2007; Peach et. al. 2007; Pringle 2007). As noted by Lombardi (2005, 2-3):

When reliable standards of performance weaken in any significant and highly competitive industry [such as U.S. higher education], consumers seek alternative external sources of validating the quality of the services provided. The reluctance of colleges and universities, especially the best among us, to define what they expect from their students in any rigorous and comparable way, brings accreditation agencies, athletic organizations, standardized test providers, and state accountability commissions into the conversation measuring the value of the institution's results against various nationally consistent expectations of performance. We academics dislike these intrusions into our academic space because they force us to the tests or the accountability systems, but the real enemy is our own unwillingness to adopt rigorous national standards of our own.

SETS and dumbing down of courses

The decline in rigor of many college classes is not a recent event (Zimmerman 2002) and it is not confined to the United States (Dumbing; Jacobs and van der Ploeg 2006). Simon (1996) observed that while an increasing number of young Americans find it important to earn a college degree and "more and more colleges are offering courses that the great majority of Americans can only view as devoid of genuine intellectual content." Simon (1996) notes that many colleges no longer have a core curriculum built around English, literature, the history of Western civilization, foreign languages, science, and mathematics. Simon (1996) also notes that in many colleges the number of required courses in liberal arts has been reduced and foreign language requirement has been eliminated even at elite U.S. colleges and universities. Simon (1996) also notes that in 1964 the average school year was 191 classroom days and in 1993 the average school year has dropped to 156 classroom days. Simon (1996) also notes that in 1964, 79% of colleges and universities had classes on Saturdays, while in 1993 only 6% did so. Interestingly, some institutions are now considering adding Saturday classes to better use existing faculty and physical facilities (Guess 2008b).

In a recent study involving law school professors who teach legal writing, Fischer (2007) found that 25% of the respondents stated that they had refrained from doing something they thought was pedagogically sound because it might negatively affect their student ratings, and 31% stated that student ratings had contributed to a lessening of rigor in law school classes.

Wallace and Wallace (1998, 445) argue that the extensive use of SETs for summative purposes has resulted in course work deflation and in grade inflation because this is what many students want and this is what SETs measure. Wallace and Wallace (446) find it ironic that the "no pain, no gain" notion is almost universally accepted in athletics and sports, but the extensive use of SETs suggests this is not the case in much college and university education. They argue that some type of competency exam, not controlled by the professor, should be used to measure the real teaching effectiveness of a professor. Wallace and Wallace (1998, 446) state:

Student performance, *rather than student happiness*, is that dimension which higher education should strive to evaluate. That dimension has true relevance to assessing faculty's performance and is not a contradiction of the mission of universities. [emphasis added]

Anecdotal evidence: In addition to the research discussed above, many professors strongly believe there is a definite inverse relationship between course rigor and the ability to

“earn” high SET scores. After once requiring class attendance, preparing for serious classroom teaching, giving tough exams, and generally having high expectations for student learning, some professors no longer do these things after receiving poor SET scores from students and being criticized by administrators. Many professors (tenured or not) do not want to act in this manner and are very frustrated that they have to dumb-down course content and do other things that adversely affect student learning to survive in a summative SET dominated environment.

Anecdotal evidence: An accounting professor, and many of her students, asserts that she is a demanding teacher. The professor receives excellent SET scores. But in the past five years, none of her accounting major graduates has ever passed the CPA exam. Some tenured professors are so disgusted with the use of SETs as a summative device that they do not even read their SETs. Thus the notion that SETs provide valuable and timely feedback to professors is unfounded. Many faculty are frustrated that they cannot teach students what they know and have spent years fearing low SET scores (Holbrook 1995).

Use of part-time faculty and course work deflation/grade inflation

Accounting and business students may benefit from having teachers who are not all Ph.D.s and have real-world experience (Bailey 1995; Clinebell and Clinebell 2008; Scarpati 2008). In any case, the economics of higher education today combined with a shortage of terminally qualified faculty, especially in accounting and other business disciplines, means that more and more introductory level courses will be taught by adjuncts and other non-terminally qualified persons (Jaschik 2008a). Sonner (2000) finds that adjuncts often award more higher grades than full-time faculty. Individual commentators have suggested changes to improve specific aspects of higher education. Sage (2005) and Jaschik (2008a) capture the plight of many adjunct, part-time, clinical, and nontenure-track faculty as “teaching for tips” and if students are not happy and give them low SET scores, they will likely be terminated. As quoted above, Shaprio (2002) notes the reluctance of many tenured faculty to challenge students by being too demanding, fearing retaliation in the form of low SET scores.

Conclusion

Common sense suggests that accounting faculty, accounting students, and other stakeholders in higher education deserve a control/evaluation system that promotes, rewards, and values appropriate and good behavior (such as forcing students to work hard, prepare for class, take responsibility for their own learning). Clearly, SET has “evolved” from a formative to a widely used summative teaching evaluation tool, precisely the opposite often occurs (as predicted by Martin, 1998 and Wallace and Wallace, 1998). Accounting faculty are often punished (not rewarded) for doing the right things in class and encouraging the appropriate student attitudes and behaviors, and student learning suffers.

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CALL FOR PAPERS (CHAPTERS)

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

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

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

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

If you do **not agree** with the position above, please contact us. Tell us why we are misguided. Send comments, questions, reactions to this call for papers, and proposals for chapters in the monograph to Ronald Flinn at Creighton University (rflinn@creighton.edu) or RSFlinn@aol.com. We hope you will agree to develop a chapter for the monograph.

Dr. Ronald E. Flinn
Department of Accounting
College of Business Administration
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ADVANCES IN ACCOUNTING EDUCATION

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Non-empirical papers should be academically rigorous. They can be thought pieces (e.g., anecdotal experiences with various pedagogical tools, position papers on particular issues, or historical discussions with implications for current and future efforts). Reasonable assumptions and logical development are essential. The papers must place the topic within the context of the course or program and discuss any relevant tradeoffs or policy issues.

For empirical reports sound research design and execution are critical. Articles must develop a thorough motivation and literature review (possibly including references from outside the accounting field) to provide the basis for the efforts and place the study in a solid context.

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