



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

## The Accounting Educator

Summer 2009

Volume XVIII, No. 4



### A MESSAGE FROM THE CHAIR

July 2009

Greetings to Members of the TLC Section:

Most of you will probably be reading this message in July, just prior to leaving for the AAA convention in New York City. Hopefully, those going to New York have signed up for the annual TLC breakfast meeting on Monday, August 3. There will even be a free book (I hope) for those who attend the breakfast. The guest speaker for the breakfast meeting will be Amy Dunbar of the University of Connecticut. Those who have heard Amy speak previously know what a motivator she is. Elsewhere in this newsletter is a listing of the TLC papers and panel sessions in New York. Look this

over now to plan which sessions you would most like to attend. I applaud J. Richard (Dick) Williams of Missouri State University for his efforts as program chairman this past year. He did a great job in getting us lots of slots on the annual meeting program. The Program Chairman is the hardest-working job in our organization. Dick put in untold hours in putting together this year's program. If any of you want to volunteer to serve on next year's program committee, please let me know; I doubt that I can twist Dick's arm again to get a repeat performance out of him.

The annual meeting is the culmination of the AAA and TLC year, but it is also the kickoff for the next academic year. Our activities for the past year included our first mid-year meeting—in electronic format, the issuance of four newsletters, and the publication of a monograph on teaching assessment. Despite the economy, membership has risen during the year. Those of you who wish to become more active in TLC next year should e-mail me ([acd1f@olemiss.edu](mailto:acd1f@olemiss.edu)) and volunteer to serve on a committee.

Plans for next year include expanding the on-line mid-year annual meeting and

#### INSIDE

- Call for Short Papers - 2
- An Intelligent and Competent Accountant - 3
- TLC Annual Meeting Sessions - 5
- Cyber-Guest Lecturers - 17
- Technology in the Classroom - 21
- Virtual Stock Market Game - 24
- How a Useful Tool Can Become PowerPointless -26
- Moving to a Learning-Centered Paradigm -28
- TLC Key People - 31
- TLC Committees - 33
- TLC New Officers - 38
- Call for Papers - 39
- Membership Application - 40

digitizing videotapes of outstanding accounting educators. I would also like to hear from volunteers who could serve as liaisons between the TLC Section and the AAA Commons.

In conclusion, the TLC Section can be only as strong as you make it. Please share with me your ideas for things the TLC should be doing. We can make the TLC the strongest and most active AAA section. Unlike other AAA sections, we are not just a research niche; we are the heart and soul of what every member does every day. You can help.

Dale L. Flesher  
Arthur Andersen Alumni Professor and Associate Dean  
Patterson School of Accountancy  
University of Mississippi  
University, MS 38677  
[acdLf@olemiss.edu](mailto:acdLf@olemiss.edu)  
Telephone 662-915-7623

### Manuscripts and Shaggy Dog Stories

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

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

### CALL FOR SHORT PAPERS FOR NEXT ISSUE:

#### PLAYING GAMES IN THE ACCOUNTING CLASSROOM

Do you utilize some form of game in your accounting classroom? Describe your game, and how it is used, in a short manuscript. Your manuscript should be short (not over two to three pages single spaced). Submit your manuscript in Word or RTF format electronically by September 15 to jrshaw@olemiss.edu.

#### TECHNOLOGY IN THE CLASSROOM

In what ways do you use technology in the classroom? Do you use spreadsheets, videos, Powerpoint, or other technology in your teaching? What works and what doesn't work? Your manuscript should be short (not over two to three pages single spaced). Please submit your manuscript in Word or RTF format electronically by September 15 to jrshaw@olemiss.edu.

## AN INTELLIGENT AND COMPETENT ACCOUNTANT

Are you an intelligent and competent accountant? If you think that you are, can you prove it? You could prove it if you had been a 1902 graduate of the Packard Commercial School in New York City. As shown in the accompanying photo, the diploma granted at the December 1902 graduation ceremony certified that the recipient was an “Intelligent and Competent Accountant.” The writing on the diploma reads as follows:

### The Packard Commercial School

#### DIPLOMA

This certifies that George Richmond Searing, Jr. has completed the Regular Course of study and practice in the above Institution, and upon a proper Examination, is found Worthy of Graduation. We therefore by these presents declare him an  
**Intelligent and Competent Accountant,**  
And as such, cheerfully commend him to the favor of the business community.

In Testimony Whereof, We have hereunto affixed our names in the City of New York on this fifth day of December, 1902.

Eight signatures follow the above testimony, including that of the president, L. H. Packard, who was the son of the school’s founder, Silas S. Packard; the elder Packard had died in 1898. Other signatures are those of the school secretary, superintendent, and five faculty members representing the First Department of Accounts, the Second Department of Accounts, the Department of Practice, the Department of Mathematics, and the Department of Language and Civics.

The framed diploma was recently donated to the National Library of the Accounting Profession at the University of Mississippi by Jim Bates, a faculty member at Mountain Empire Community College in Big Stone Gap, Virginia. Professor Bates made the presentation during the American Accounting Association Southeastern Regional meeting held in Oxford, Mississippi, in early May. In addition to the diploma, Professor Bates also donated a copy of an 1885 book by Silas Packard entitled *Packard’s New Manual of Book-Keeping and Correspondence*.

This diploma reminds us of the heritage of the accounting profession in America. In 1902, few accountants were college educated, and it was institutions like the Packard Commercial School and other so-called business colleges that provided training to accountants. Thank you, Professor Bates for bringing to our attention this part of our accounting heritage.



The Packard Commercial College diploma that was recently donated to the Ole Miss library by Jim Bates, a faculty member at Mountain Empire Community College.



Jim Bates (Mountain Empire Community College) presents a framed 1902 diploma to Dale Flesher (University of Mississippi) for the National Library of the Accounting Profession at Ole Miss.





## AMY DUNBAR TO BE KEYNOTE SPEAKER AT TLC BREAKFAST

Amy Dunbar, a professor of accountancy at the University of Connecticut, will be the keynote speaker at the TLC annual breakfast meeting in New York City. The breakfast will be held at 6:45 a.m. on Monday, August 3. Dunbar received her doctorate from the University of Texas at Austin in 1989. She comes highly recommended as a motivational speaker on teaching topics. At Connecticut, she teaches taxation.

Be sure to sign up for the breakfast when you register for the American Accounting Association annual meeting.

## 2009 Annual Meeting Sessions Teaching, Learning, and Curriculum

**Monday August 3, 2009 — 10:15 am-11:45 am**

### **1.33. Accounting Ethics Education**

(NASBA Field of Study: Behavioral Ethics)

**Moderator:** Wallace R Wood, Cincinnati

#### [A Principles Based Approach To Teaching Accounting Ethics Using A Generic Problem-Solving Model](#)

Carol J. Normand, University of Wisconsin - Whitewater;

#### [Learning through Cued Processes: Preparing Accounting Students to Identify Ethical Dilemmas](#)

Mary Jo Billiot, New Mexico State University; David Daniel, New Mexico State University; Sid Glandon, University of Texas at El Paso; Terry Ann Glandon, University of Texas at El Paso;

#### [Practicing Accountants' Views of the Content of Accounting Ethics Courses](#)

Mohammad J. Abdolmohammadi, Bentley University; Alan Reinstein, Wayne State University;

#### [Teaching Ethics in the Accounting and Tax Curriculum Using Milgram's Agentic Shift Theory](#)

Anthony H, Catanach Jr., Villanova University; Shelley C. Rhoades-Catanach, Villanova University;

---

### **1.34. Teaching Via Cases 2**

(NASBA Field of Study: Accounting)

**Moderator:** Nashwa George, Berkeley College

[Accounting Fraud at CIT Computer Leasing Group, Inc.](#)

Jeffrey Eliot Michelman, University of North Florida; Victoria Gorman, University of North Florida; Gregory Trompeter, University of Central Florida;

[How Adjusting Entries Affect the Quality of Financial Reporting: The Case of Frosty Co.](#)

Jason C. Porter, University of Idaho; Marla Kraut, University of Idaho;

[Rosie's East End Restaurant: An Experiential Introduction to the Audit Model](#)

Richard H. Gifford, West Chester University; Harry Howe, SUNY-Geneseo;

[Stock Option Backdating Scheme: Comverse Technology, Inc](#)

Jui-Chin Chang, Howard University; Huey-Lian Sun, Morgan State University; Avinash Arya, University of Michigan - Flint; Sharon Finney, Morgan State University;

---

**Monday August 3, 2009 — 2:00 pm-3:30 pm**

### **2.27. Managing Accounting Education**

(NASBA Field of Study: Accounting)

**Moderator:** John M. Hassell, Indiana University - Indianapolis

[Beta Alpha Psi Faculty Advisor Profiles and the Incentives to Serve](#)

Stephen Wheeler, University of the Pacific; Kay Carnes, Gonzaga University;

*Discussant:* Tim J. Fogarty, Case Western Reserve University

[Accounting Department Chairs' Perceptions of the Importance of Communication Skills](#)

Jacqueline J. Schmidt, John Carroll University; Brian Patrick Green, University of Michigan-Dearborn; Roland Madison, John Carroll University;

*Discussant:* Richard A. Bernardi, Roger Williams University

[SET Management and Earnings Management: University Teaching Governance Is Dysfunctional](#)

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

*Discussant:* Dennis Bline, Bryant University

---

## **2.28. Outlook for CPA Exam Changes**

(NASBA Field of Study: Accounting)

### ***Panelists:***

Kenneth E. Clark, CPA, JD, Board of Examiners (BOE)

William J. Montemarano, CPA, MBA, AICPA Examinations Team

---

## **2.29. Student Characteristics and Outcomes**

(NASBA Field of Study: Accounting)

**Moderator:** Julia E Grant, Case Western Reserve University

### ***[Backpack to Briefcase: The Transformation from Student to Accounting Professional](#)***

Gia Chevis, Baylor University; Charles E. Davis, Baylor University; R. Kathy Hurtt, Baylor University;

### ***[Educational Competencies That Mid-sized CPA Firms Value in Their Professional Staff](#)***

Loren Margheim, University of San Diego; Judith A. Hora, University of San Diego; Diane Pattison, University of San Diego;

### ***[Student Evaluation of Teaching \(SET\): Student Perceptions of Factors Affecting the SET Rating Process](#)***

D. Larry Crumbley, Louisiana State University; K. E. Hughes II, The University of Southern Mississippi; Gwen R. Pate, The University of Southern Mississippi;

### ***[The Effects of To-Do Checklists on the Procrastination Levels of Accounting Students](#)***

Marsha M Huber, Otterbein College;

### ***[The Impact of GPA on the Life Course of Accounting Graduates](#)***

Greg M. Thibadoux, University of Tennessee - Chattanooga; Marsha A. Scheidt, University of Tennessee - Chattanooga; Kendra Teffeteller, Ernst & Young;

---

### **2.30. Student Engagement and Motivation**

(NASBA Field of Study: Accounting)

**Moderator:** H. James Williams, Grand Valley State University

[Motivation and Distraction Factors Associated with Student Performance in Advanced Level Undergraduate Accounting Courses: An Empirical Study](#)

Mostafa M Maksy, Northeastern Illinois University;

*Discussant:* To Be Announced

[Motivation, Attitude, and Cheating Behavior Among Accounting Majors](#)

Kenneth J Smith, Salisbury University; Jeanette A Davy, Wright State University; Donald L Rosenberg, Towson University;

*Discussant:* Christine Kloezeman, Glendale Community College

[Education and Discipline for Professional Accountants – Online or Classroom Attendance](#)

Daniel Ramos Nogueira, University North of Paraná ; Esmael Almeida Machado, University Estadual of Mato Grosso of South; Lauro Brito de Almeida, University Federal of Paraná; Leilah Santiago Bufrem, University Federal of Paraná; Luiz Panhoca, University Federal of Paraná;

*Discussant:* To Be Announced

---

### **2.31. Teaching, Research, and Service in the Forensic Accounting Arena**

(NASBA Field of Study: Accounting)

**Moderator:** Richard E. Hurley, University of Connecticut

***Panelists:***

Barbara A. Apostolou, West Virginia University

Les Heitger, Missouri State University

Sri Ramamoorti, Grant Thornton

Richard Riley, West Virginia University

---

**Monday August 3, 2009 — 4:00 pm-5:30 pm**

### **3.34. Clickers (Classroom Response Systems): Strengths, Strategies and Limitations**

(NASBA Field of Study: Accounting)

**Moderator:** Tom Lechner, University Of Utah

***Panelists:***

Carla Carnaghan, U. of Lethbridge

Thomas P Edmonds, U. Alabama - Birmingham

Philip R. Olds, Virginia Commonwealth University

---



### **3.35. Teaching Introductory Accounting**

(NASBA Field of Study: Accounting)

**Moderator:** Bryan J. Bessner, George Brown College

[\*The Effect of the Introduction of a New Technology to an Introductory Accounting Course\*](#)

R. Paul Berry, Mount Allison University; Elizabeth Campbell;

*Discussant:* H. James Williams, Grand Valley State University

[\*Improving success rates for principles of accounting students: Ultra-short digital tutorials for motivating effort to improve performance\*](#)

Carol W. Springer, Georgia State University; A. Faye Borthick, Georgia State University;

*Discussant:* Carol Sullivan, Seattle University

[\*Introductory Accounting: Principles or Financial\*](#)

Robert L. Braun, Southeastern Louisiana University; Pierre L. Titard, Southeastern Louisiana University;

*Discussant:* Michelle E Li-Kuehne, College of St. Benedict/Saint John's University

---

**Tuesday August 4, 2009 — 10:15 am-11:45 am**

### **4.38. Assessment of Student Learning**

(NASBA Field of Study: Accounting)

**Moderator:** Kimberly A Sipes, Kentucky State University

[\*Assurance of Learning Plans and Course Objectives within Undergraduate Accounting Programs and a Specific Course: Where are we at and where should we be?\*](#)

Anne L. Christensen, Montana State University; Nancy B. Nichols, James Madison University; Andrew J. Judd, University of Central Florida;

*Discussant:* Ted J Takamura, Eastern Oregon University

[\*Using Comprehensive Research Projects for Meaningful Learning Assessment: A Portfolio Approach\*](#)

Margie Boldt, Southern Illinois University Edwardsville; Allen Hunt, Southern Illinois University Edwardsville; Brad J Reed, Southern Illinois University Edwardsville;

*Discussant:* Susan K Wolcott, CA School of Business and Instituto de Empresa

[\*Approaches to Learning, Assessment Preferences, and Learning Outcomes of Intermediate Accounting Students\*](#)

Susan A. Lynn, University of Baltimore;

*Discussant:* To Be Announced

---

#### **4.39. Service Learning and Team Building**

(NASBA Field of Study: Accounting)

**Moderator:** Carol J. Normand, University of Wisconsin - Whitewater

##### *Great Expectations: Effects of Team-Skills Training on Student Teams*

Jean Lin Seow, Nanyang Business School; Premila Gowri Shankar, Nanyang Business School;

*Discussant:* Aretha Hill, North Carolina A&T State University

##### *Community Impact of a University Service Learning Program*

Andrew Griffith, Nova Southeastern University; Bambi A Hora, University of Central Oklahoma; Mary F Sheets, University of Central Oklahoma;

*Discussant:* Kay M Poston, South University

##### *Assessing Service-Learning Outcomes for Students Participating in Volunteer Income Tax Assistance Programs*

Anne Christensen, Montana State University; Dennis Schmidt, University of Northern Iowa; Priscilla Wisner, Montana State University;

*Discussant:* Marsha M Huber, Otterbein College

---

#### **4.40. Teaching Ethics in Accounting**

(NASBA Field of Study: Accounting)

**Moderator:** Dawn Massey, Fairfield University

##### *Panelists:*

Patrick Kelly, Providence College

Joan Van Hise, Fairfield University

---

**Tuesday August 4, 2009 — 2:00 pm-3:30 pm**

#### **5.37. Insights into the AAA Monograph: Measuring Accounting Learning**

(NASBA Field of Study: Accounting)

**Moderator:** Larry Crumbley, Louisiana State University

##### *Panelists:*

Marsha M Huber, Otterbein College

---

### **5.38. Issues in Financial Accounting Education**

(NASBA Field of Study: Accounting)

**Moderator:** David Randolph, Xavier University

[Developing Financial Accounting Research Skills; the Search Project](#)

Mary Jeanne Welsh, La Salle University;

[Goals and Objectives of IFRS Education](#)

Steven M. Mintz, California Polytechnic State University San Luis Obispo;

[Increased Understanding of Accounting for Income Taxes through Effective Tax Rate Calculations and Reconciliations](#)

Joseph H. Callaghan, Oakland University; James Serocki, Oakland University;

[The FASB Accounting Standards Codification: Introductory and Research Exercises](#)

Elsie C Ameen, Sam Houston State University; Alice A. Ketchand, Sam Houston State University;

---

### **5.39. Teaching Via Cases 1**

(NASBA Field of Study: Accounting)

**Moderator:** Mallikarjun G. Hiremath, Commerce, Accountancy and Management

[Investing in Wind Turbine Technology: The Case of the Jiminy Peak Mountain Resort](#)

Thomas L Barton, University of North Florida; John B MacArthur, University of North Florida; Sandra L Raburn, First Coast Technical College;

*Discussant:* Shawki M Farag, American University at Cairo

[Johnny Inkslinger: Accounting Legend](#)

Barbara W. Scofield, The University of Texas of the Permian Basin;

*Discussant:* Julia E Grant, Case Western Reserve University

[Cambridge Investment Group: An Ethics Case from Multiple Perspectives](#)

Kevin E Dow, Kent State University; Vincent J Shea, Kent State University; Bobby E Waldrup, University of North Florida;

*Discussant:* To Be Announced

---

**Tuesday August 4, 2009 — 4:00 pm-5:30 pm**

### **6.37. The Initiative to Create an Advanced Placement (AP) Accounting Course**

(NASBA Field of Study: Accounting)

**Moderator:** Dan Deines, Kansas State University

***Panelists:***

Joseph Bittner, University of Connecticut

Jan Treichel, National Business Education Association

---

### **6.38. Trends in Education**

(NASBA Field of Study: Accounting)

**Moderator:** Dennis Bline, Bryant University

[The Use of Student Prepared Podcasts in a Managerial Accounting Class: A Study of Student Perceptions of their Educational and Motivational Value](#)

Mary Tichich, University of Wisconsin - River Falls; Theresa Tichich, University of Minnesota;

*Discussant:* Carol J. Normand, University of Wisconsin - Whitewater

[Accounting Educators as the Accounting Profession's Trustees: Lessons from a Study of Peer Professions](#)

Jack E Wilkerson, Wake Forest University;

*Discussant:* Susan B Anders, St. Bonaventure University

[Location Does Not Have To Be Destiny: Student Evaluation And Integrity Controls In A Management Accounting Class](#)

Tim J. Fogarty, Case Western University; Paul M. Goldwater, Central Florida;

*Discussant:* Bambi A. Hora, University of Central Oklahoma

---

### **6.39. Use of Technology in the Classroom**

(NASBA Field of Study: Accounting)

**Moderator:** Annette Tollett, Saint Leo University

[On-line Homework: Required or Not Required](#)

Jane Dillard-Eggers, Belmont University; Tommy Wooten, Belmont University;

*Discussant:* To Be Announced

[Student Response Systems' Use in Accounting Information Systems Classes](#)

Richard Newmark, University of Northern Colorado; Lloyd Seaton, University of Northern Colorado; Matthew Stallings, Virginia Polytechnic Institute and State University;

*Discussant:* Mary Jepperson, College of Saint Benedict/Saint John's University

[An Examination of the Links between SRS Technology and an Active Learning Environment in a Managerial Accounting Course](#)

Chris T Edmonds, Virginia Tech; Thomas P Edmonds, University of Alabama at Birmingham;

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

---

Wednesday August 5, 2009 — 10:15 am-11:45 am

#### 7.42. Curriculum Changes Affected by the PWC IFRS Grants

(NASBA Field of Study: Accounting)

**Moderator:** Steve J. Carlson, University of North Dakota

---

#### 7.43. International Education

(NASBA Field of Study: Accounting)

**Moderator:** Sheela Bhagat, Rust College

[\*Chinese Students and Corporate Governance: The Influence of Prior Learning\*](#)

Audra Ong, University of Windsor;

[\*Effect of Nationality on the Performance of Local and International Students in an Australian University\*](#)

Parmod Chand, Macquarie University; Esther Cheung, Macquarie University; Lorne Cummings, Macquarie University;

[\*The Impact of Self-Efficacy, Achievement Goal-Setting, and Attribution on Academic Performance of Accountancy Students in Taiwan\*](#)

Pi-Yueh Cheng, Tainan University of Technology; Chu-Yang Chien, National Yunlin University of Science and Technology, Taiwan;

[\*The Influence of Subjective Norms for Whistle-blowing on Attitudes and Intention: A Cross-Cultural Investigation\*](#)

Pailin Trongmateerut, Washington State University; John T. Sweeney, Washington State University;

---

#### 7.44. Managerial Accounting Education

(NASBA Field of Study: Accounting)

**Moderator:** Karen Braun, Case Western Reserve University

[\*The Importance of Computing in Managerial Accounting Curricula\*](#)

Gary Spraakman, York University;

*Discussant:* John Dexter, Northwood University

[\*Cost Assignments in a Contract Logging Context\*](#)

D. J. Kilpatrick, University of Alaska Anchorage; Barbara P. Reider, University of Montana; Cathy Y. Taylor, Institute of Management Accountants - Alaska Chapter;

*Discussant:* David E. Stout, Youngstown State University

[\*Revenue Efficiency and Cost Mix and Yield Variances: Extensions of the Holistic Variance Analysis Model\*](#)

Elizabeth T. Cole, University of South Carolina, Upstate; M. Cathy Claiborne, University of Colorado, Colorado Springs;

*Discussant:* Jeffrey W. Power, Saint Mary's University

---



Wednesday August 5, 2009 — 2:00 pm-3:30 pm

#### **8.42. Education with Financial Statement Analysis**

(NASBA Field of Study: Accounting)

**Moderator:** Annette Tollett, Saint Leo University

[\*Teaching Financial Statement Analysis Topics Including Environmental Issues in an Introductory Financial Accounting Course Using an Active-Learning Case at Two Universities with Student Outcome Assessment\*](#)

Judith A. Sage, Texas A & M International University; Lloyd G. Sage, Texas A & M International University;

*Discussant:* Jack Topiol, Community College of Philadelphia

[\*A Conceptual Approach to Understanding and Analyzing Financial Statements Using A Business Activities Model\*](#)

Yaso Thiru, Alaska Pacific University;

*Discussant:* Mary L Fischer, The University of Texas at Tyler

[\*A Financial Statement Analysis Approach to the First Accounting Course\*](#)

Mark P. Holtzman, Seton Hall University; Theresa Henry, Seton Hall University; David Mest, Seton Hall University; Karen Schoenebeck, Seton Hall University;

*Discussant:* Siva Nathan, Georgia State University

---

#### **8.43. Issues in Accounting Education**

(NASBA Field of Study: Accounting)

**Moderator:** Bridget Anakwe, Delaware State University

[\*Become a Screamfree® Professor: Applying the Screamfree® Philosophy to the Classroom\*](#)

Michael Meyer, Ohio University;

*Discussant:* To Be Announced

[\*Using Fink's Taxonomy to Jump-Start Significant Learning\*](#)

Larita J. Killian, Indiana University-Purdue University Columbus; Christopher Brandon, Indiana University-Purdue University Columbus;

*Discussant:* To Be Announced

[\*Accounting Without the Numbers: Designing a Framework to Encourage Students to Create Their Own Process Costing Problems\*](#)

William B. Pollard, Appalachian State University;

*Discussant:* Marilyn A Waldron, University of South Australia

#### **8.44. Teaching Financial Literacy In and Out of the Classroom**

(NASBA Field of Study: Accounting)

**Moderator:** Norman H Godwin, Auburn Univeristy

***Panelists:***

Karen Braun, Case Western Reserve University

Andy Lafond, Philadelphia University

Barbara Vinciguerra, Moravian College

---

**Wednesday August 5, 2009 — 4:00 pm-5:30 pm**

#### **9.33. Auditing and Systems Education**

(NASBA Field of Study: Accounting)

**Moderator:** Kay M Poston, South University

[Assigning an Educational Novel and Student Role-Playing in the Accounting Information Systems Course](#)

Katherine Taken Smith, Texas A&M University; Murphy Smith, Texas A&M University;  
Larry Crumbley, Louisiana State University;

[Integrating Across the Curriculum: Basic Accounting Information Systems Coverage in Introductory Accounting Textbooks](#)

Gloria Conner, Kansas State University; Stacy E. Kovar, Kansas State University;

[Internal Auditing Education Partnership \(IAEP\): A Timely Response to Internal Auditors' Role in Corporate Governance](#)

Betty Chavis, California State University, Fullerton; Mohsen Sharifi, California State University, Fullerton;

[The Development and Assessment of Real Audit: An Online Interactive Auditing Simulation Game](#)

John A Schatzel, Stonehill College;

---

### **9.34. Miscellaneous Topics in Accounting Education**

(NASBA Field of Study: Accounting)

**Moderator:** Susan Marie Curtis, University of Illinois Urbana-Champaign

[Accounting Faculty Utilization of Web-Based Resources to Enhance In-Class Instruction](#)

Thomas Black, San Jose State University; Howard F Turetsky, San Jose State University;

*Discussant:* To Be Announced

[Meeting the 150-Hour Requirement in Four-Years: The Program at One Private Liberal Arts University](#)

Barbara Woods McElroy, Susquehanna University; Richard O. Davis, Susquehanna University;

*Discussant:* Sheela Bhagat, Rust College

[Social Identity Theory: Implications for Accounting Firms Recruiting on Facebook](#)

Tim M. Lindquist, The University of Northern Iowa;

*Discussant:* Alfred R Michenzi, Loyola College in Maryland

---

### **9.35. Technology and Accounting Education**

(NASBA Field of Study: Accounting)

**Moderator:** Katherine P. Terrell, University of Central Oklahoma

[Online Homework versus Intelligent Tutoring Systems: Pedagogical Support for Transaction Analysis and Recording](#)

Fred Phillips, University of Saskatchewan; Benny G. Johnson, Quantum Simulations, Inc.;

*Discussant:* Alan Reinstein, Wayne State University

[Do On-line Homework Systems Improve Student Performance?](#)

Mary Anne Gaffney, Temple University; David Ryan, Temple University; Christian Wurst, Temple University;

*Discussant:* Karen Braun, Case Western Reserve University

[Learning About Social Accounting in the Knowledge Society: A Wiki-Webquest](#)

Carmen Pilar Martí, Universitat Autònoma de Barcelona; Soledad Moya-Gutiérrez, Universitat Autònoma de Barcelona; Diego Prior-Jiménez, Universitat Autònoma de Barcelona;

*Discussant:* Katherine P. Terrell, University of Central Oklahoma

# **THE TEACHING OF IFRS: CYBER-GUEST LECTURERS AS A PEDAGOGICAL RESOURCE**

Mark A. Holtzblatt  
Roosevelt University  
mholtzblatt@roosevelt.edu

The globalization of business and finance has already led to the successful mass adoption of IFRS by upwards of 12,000 companies in more than 117 countries. Additional countries are expected to follow suit over the next few years, including Brazil (2010), India (2011), and Canada (2011).

According to survey results from September 2008 by KPMG and the AAA, a current dearth of IFRS educational materials is delaying IFRS incorporation into many syllabi. Jim Young, the accountancy chair at Northern Illinois University recently stated in a 2009 interview (ICPAS-Jan. 2009), “we’re also realizing we’re going to have to self-develop materials to adequately teach IFRS right now. There just isn’t enough material out there. We really need more specific guidance and classroom materials.”

However, there are signs of pedagogical development. In Australia (IFRS adopters in 2005), a Wiley textbook entitled “Applying International Financial Reporting Standards” has been used. In Canada, another Wiley book entitled “IFRS Primer: International GAAP Basics” has just been published in 2009. Thus, IFRS texts are slowly appearing. Also Deloitte, EY, KPMG and PWC have recently made IFRS curricula available to educators.

In addition to these emerging IFRS textbooks and professional curricula, there exists another valuable and perhaps underappreciated source of IFRS teaching materials. This includes the rapidly growing body of professional and institutional IFRS webcasts and online videos. The number of webcasts dealing with the international standards has accelerated sharply since the 2008 announcement of the proposed SEC roadmap. When viewed as a group, the entire collection of IFRS webcasts is impressive.

## **Sources of IFRS Webcasts and Online Videos**

The creators and hosts of the majority of IFRS webcast presentations include the major global accounting firms, the AICPA, the Canadian Institute of Chartered Accountants (CICA), the SEC and educational institutions. The accounting firms’ efforts have been led by the “Big 4” firms including Deloitte & Touche, Ernst & Young, KPMG, and PricewaterhouseCoopers.

Deloitte provides a link on its main IFRS homepage entitled “Dbriefs: IFRS Webcasts”. There are currently 14 different IFRS webcasts available, ranging from general discussions of IFRS differences to webcasts focusing upon selected industries (i.e., Oil & Gas, Real Estate, Insurance). The presentations are primarily audiocasts accompanied by Powerpoints.

Ernst & Young has a link on its global IFRS homepage for all current and archived IFRS webcasts. The webcasts range from audio/Powerpoint to full video/Powerpoint presentations. Like Deloitte, the Ernst & Young webcasts deal with industry specific issues related to IFRS, but EY also has sessions that focus upon specific accounts (i.e., IFRS revenue recognition, IFRS tax, IFRS hedging).

KPMG launched its KPMG IFRS Institute on April 24, 2008 to raise awareness and to address the information needs of companies, investors and academics that may be affected by a transition of U.S. companies to IFRS. KPMG webcasts deal with both IFRS industry issues and specific IFRS accounts. In addition the firm currently has five archived webcasts geared to presenting IFRS information to professors. These sessions address incorporating IFRS into classrooms and various faculty surveys.

PricewaterhouseCoopers (PWC) hosts three separate and distinct websites of IFRS webcasts and online videos. PWC's newest source is perhaps the most exciting development in the whole sphere of IFRS cybercasts. This is the PWC IFRS Video Learning Center that is designed to assist companies in assessing the impact of transitioning to IFRS. The center is free to the public and offers a series of videos to help companies understand the differences between IFRS and U.S. GAAP. There are 5 sessions, containing a total of 15 separate 30-minute full video courses with synchronized slides.

PWC also offers three excellent short IFRS videos of approximately 7 minutes each at their pwc.tv website which has various programs and issues geared specifically and directly to students. On channel 3 of PWC.tv the videos discuss the "What?, Why?, and How?" of IFRS. In addition PWC has developed a separate monthly IFRS Webcast series that discusses industry and specific rule issues.

In addition to the global public accounting firms' webcasts, the AICPA and the Canadian Institute of Chartered Accountants (CICA) have produced numerous high quality IFRS videos. The AICPA announced on May 20, 2008 the creation of their new website IFRS.com. It serves as their hub for updates, publications and videos related to IFRS. There are currently 14 short video clips ranging from 1 to 13 minutes in duration. A variety of perspectives can be observed from senators, practitioners, and institute officers. Also, in Canada which is adopting IFRS in 2011, the CICA has three very detailed videos ranging from 30 to 90 minutes. The videos, entitled "Get Ready", "Go Deep", and "Even Deeper" were from the June 2008 conference of the Canadian Academic Accounting Association (CAAA), which helped academics prepare for IFRS. The Institute of Management Accountants (IMA) has also initiated an IFRS Webinar series with 5 sessions from March into September of 2009.

Finally, two excellent sources of webcasts of a more theoretical nature include the productions of the SEC, and the University Forums offered each year by the Lubin School of Pace University. The SEC has archived roundtables that deal with IFRS use by foreign registrants and also the SEC "Roadmap". The Lubin School has also archived their 2007, 2008, and 2009 forum videos dealing with IFRS issues.

### **Strategies for Incorporating IFRS Webcasts and Videos into the Classroom**

The webcasts and videos offer a significant source of pedagogical supplementary material that can enrich IFRS classroom presentations and discussions. The following analysis offers a variety of strategies for incorporating these webcasts into different levels of courses. Professors can consider showing several webcasts or portions of webcasts during class sessions. Alternatively, students may be assigned homework that can include viewing the webcasts in conjunction with a written assignment.

**Introductory Accounting, Introductory Finance and Survey of International Business Courses:** For the introductory courses, the short IFRS video clips are ideal. The PwC.tv IFRS Ready videos and several of the short AICPA videos located at the IFRS.com website are



excellent supplements to introductory business courses to efficiently raise student awareness of IFRS. Student response is very positive when viewing the IFRS Ready: “What? Why? and How?” videos. Their eyes are opened to the changing world of standard setting via “Big 4” partners, multinational executives, managers and other levels of staff. When the AICPA video, “IFRS: Adopting Global Standards” (8 minutes) is shown to Introduction to Accounting classes, it really makes the point that IFRS is forthcoming via the words of a U.S. Senator (Charles Schumer, D-NY), AICPA and IFAC officers and other experts. These short videos provide an excellent source of “cyber-guest lecturers” that really grab students’ attention.

**Intermediate Accounting and Advanced Accounting Courses:** These higher level classes will benefit from all the short video clips mentioned above, especially during early class sessions as a preliminary introduction to IFRS. In addition, the specific rule webcasts (i.e., Tax IFRS, Goodwill IFRS, PP&E IFRS, etc.) are available supplements to the topics covered within Intermediate Accounting courses. Since various financial accounting topics are covered in depth with relevant FASB rules cited, the insertion of professional webcasts with partners discussing the related IFRS principle is a natural fit. For example the PWC IFRS Video Learning Center provides excellent supplements to the corresponding Intermediate Accounting topics. Student’s attention is enhanced when viewing experienced “hands on” experts analyzing the IASB pronouncements and implementation rules.

As a caveat, in some cases the webcast or video will be too long for a class period. If there is a portion of a webcast that a professor would like to show, advance preparation is needed to find and isolate that segment. In other cases, a professor may only want videos and omit audio webcasts. Thus, some productions are of more value depending upon available class time, and the goals of the professor.

**International Accounting Courses and Accounting Theory Courses:** The AICPA short videos and webcasts, along with the PWC.tv IFRS videos serve as good introductory supplements in these higher level courses. The SEC “Roadmap” to IFRS and “Big 4” responses and analysis provide excellent theoretical background material for in-depth class discussions. Within our Fall 2008 International Accounting class, we viewed the former SEC Chairman Christopher Cox laying out the rationale for the IFRS roadmap during an August 2008 roundtable (AICPA, 11 minutes). This was followed by the PWC partners webcast (Sept. 4, 2008, 60 minutes) analyzing and responding to the SEC proposal. During the Spring 2009 semester, the Ernst & Young webcast of November 20, 2008 entitled “Journey to IFRS: the SEC’s Roadmap” was shown following the Cox video. This substitution was made because the more recent webcast contained developments that had occurred since the PWC September webcast. This illustrates that this material is not static, but dynamic and constantly changing as new events occur. Also, the IFRS Conferences such as the annual Lubin School of Business at Pace University/IASB joint conference and the 2008 CAAA Conference provide rich sources of classroom teaching material.

**Separate Newly Created IFRS Courses:** These separate IFRS courses which are just beginning to emerge within the U.S. focus solely and specifically on IFRS theoretical and practical implementation issues. The entire spectrum of available IFRS webcasts and online videos may be considered ripe for incorporating into this course depending upon the topics and direction the professor intends to utilize. For the two graduate and undergraduate IFRS courses that our institution is offering in the summer 2009, supplementary segments of webcasts and videos are being shown. There is more than 36 total contact hours with the students. The courses focus solely upon the history, structure, and processes of the IASB, the specifics of IFRS rules and comparing significant differences with U.S. GAAP.

## **Conclusion: Benefits for Professors and Students**

This proliferating body of IFRS webcasts and online videos allows professors to transcend traditional barriers of finding and bringing quality IFRS guest lecturers into classrooms. Numerous guest speakers that are IFRS experts are more accessible. Whether a university is located in a rural U.S. location far from a big city or in the smallest village in the furthest corner of the world, experts in IFRS may be brought in to address a class, as long as the requisite equipment and internet connection exists. Professors have ready access to a growing and organized body of stimulating and timely information relating to and facilitating IFRS discussions.

On the other hand, students respond enthusiastically to innovative technology applications in the classroom, which these IFRS multimedia presentations can certainly be classified as. These webcasts and online videos help students grasp the IFRS subject matter. Students tend to have a heightened interest in presentations knowing that they are learning from a recognized expert (i.e., “Big 4” Partner, SEC Commissioner, AICPA Officer). In addition, students can watch the online webcasts repeatedly as all the presentations are archived.

Thus, professors and students alike should benefit from exploring the numerous IFRS webcasts and videos that have been created and that will undoubtedly multiply as the USA approaches adoption.

# TECHNOLOGY IN THE CLASSROOM

Warren Bostrom and Mary Jepperson  
College of Saint Benedict and Saint John's University

Before discussing how we use technology in the classroom, we will briefly address why we use technology in the classroom. Feedback from our department's recently-completed program review and surveys of students, alumni, and recruiting firms overwhelmingly encouraged us to use IT in our pedagogy. Further, prior to entering academia, Mary and Warren spent a combined thirty years working for "Big 4" CPA firms and saw first hand that effective use of technology is critical to success in the business world. Thus, as students will use technology constantly in their professional careers, we must integrate technology throughout the accounting curriculum. In this paper, we will first discuss how we use technology in our teaching and then discuss potential obstacles and best practices.

## **How we use technology in our teaching**

In their professional careers, some students will use audit software, some will use tax software, and some will use information systems such as SAP. However, all will use Excel. Thus, helping our students become proficient in using Excel is one of our top goals. We require that students begin using Excel in their introductory courses, and our institutions use an Excel-based teaching tool for the first portion of our financial accounting course. In order to further introduce them to Excel, we utilize either a regular computer lab or our department's mobile laptop lab (32 laptops which we may move from classroom to classroom). We use some class time to first introduce students to the basics of Excel and eventually to teach them more complex features. Further, students must frequently complete homework problems in Excel. We solve these homework assignments with the students following along on the laptops, so that we can teach them more techniques along the way. We also assign comprehensive case studies to be completed in Excel as capstones to both our introductory Financial and Managerial courses.

In upper division courses, we push students harder by having them perform sophisticated analytical, manipulation, and reviewing techniques in our Accounting Info Systems, Audit, and Fraud Examination courses. In our Corporate Financial Analysis course, homework is always completed and reviewed in Excel and all tests are given in Excel.

In order to maximize use of class time, we frequently solve Excel and other homework assignments using Camtasia videos. A Camtasia video records on screen movements while a microphone records audio instruction. Thus, while we demonstrate how to perform complex Excel functions, Camtasia records the screen movements and our explanations. We then upload the videos and post them on our course management web pages. Students can use a video to suit their needs by pausing it, skipping ahead, or going back to review critical areas. Students absolutely love our use of these videos as they can learn at their own pace.

We use course management web pages extensively; we use Moodle but we know that many other institutions use BlackBoard. We use Moodle on a daily basis to post homework assignments, templates, and check figures, PowerPoint slides, and outlines before class, and homework solutions after class. We also use Moodle to give quizzes and to post grades. Further, we post Camtasia videos, articles, and other resources on Moodle.

We use students' passion for surfing the internet as an education tool, instead of as an annoyance or distraction. We spend class time and assign homework problems requiring students to research company and market information on web sites such as Yahoo Finance, Google Finance, Bloomberg, company websites, and the SEC's Edgar Database. In financial accounting, auditing, and IFRS courses, we have students access AICPA Resource Online, as well as online FASB and IFRS pronouncements. In our business tax course, we have students access tax materials and commentary at RIA Checkpoint online.

In addition to using Excel and on-line resources, students learn how to design and analyze Access databases in Accounting Info Systems and Fraud Examination. We use Visio and PowerPoint to create diagrams for use in all of our courses, and we teach students how to create and interpret flowcharts using Visio, PowerPoint, and Excel in Accounting Info Systems and Audit. Students learn how to use the Microsoft Great Plains Dynamics software in Accounting Info Systems and Audit Command Language (ACL) in Audit.

We also use technology in the classroom in a variety of other ways. We have students complete work in Excel or Word as part of an in-class exercise, and we then have one student e-mail their work to us so that we may pull it up on the screen for the whole class to review. We create Jeopardy games in PowerPoint and use them to review for exams or to go through potentially mundane material. We incorporate a tablet computer into our teaching so that we are not tethered to the instructor's computer at the front of the room. Use of the tablet allows us to have students show how they would solve a problem and allows us to walk around the room while still showing demonstrations on the screen. We videotape student presentations and review excellent presentations in other classes. We use internal control videos created by PriceWaterhouse Coopers as a way for students to assess a hypothetical control environment. We have taken pictures and videos of warehouses so that students can get a better feel for what an actual inventory count involves. Finally, to reinforce understanding of internal controls, we have toured our university's IT operations center and brought IT personnel into the classroom to discuss internal control issues our institutions' face.

### **Obstacles and best practices**

Several years ago we began our push to incorporate technology into our teaching; however, we initially were the only two members of our department to do so. While students loved our use of technology, they became frustrated that they did not use technology in other courses. It also was difficult to teach upper division courses to students who had greatly different exposures to technology. Their exposure to technology largely depended on whether they had one of us, or another faculty member, for their introductory accounting courses.

We have found that the best ways to manage this problem are 1) to continue to encourage other faculty to use (even a bit of) technology in their courses, and 2) to continually provide faculty and students with resources. We provide other faculty with sample Excel exercises which they may use in their introductory courses. Further, we require all accounting majors to complete Excel and Access tutorials by the end of their sophomore year. This helps to ensure that all students will enter their upper division courses with a base knowledge in Excel and Access. We also assign Excel pre-work before many of our courses and make this pre-work available to other faculty. For example, before entering our Accounting Info Systems course, students will be required to complete a series of Excel exercises. Students who have become familiar with Excel in their introductory courses will move through this pre-work fairly quickly, while students who have had little to no exposure to Excel will be able to obtain the base knowledge necessary to succeed in the upper division course.

Another major obstacle to using technology in the classroom is that students work through technology at greatly varying speeds. Even after completing the Excel proficiency and pre-work, some students will struggle when using technology. Going slow enough in class to accommodate the student working the most slowly would bring the class to a crawl. Thus, we move through class at a moderate pace and after class will post Camtasia video solutions to our course management web pages if we sense that some students fell behind.

Another best practice is that we find it critical to teach students concepts and theories before using technology. Thus, we generally review chapter material using PowerPoint's and outlines and complete some assignments by hand so that students understand what they are doing. Once they have reached this understanding, we will teach them how to more quickly solve problems using technology.

Finally, using technology works wonderfully as a review tool. Students love review sessions before exams and projects, but between their jobs, sports, and other activities, it is impossible to have review sessions at times when all may attend. We have used Camtasia videos in a couple different ways to solve this problem. In introductory courses where we may teach multiple sections of the same course, we lead one in-person review session and then post another review session to our web pages using Camtasia. In this on-line review session, we will show a basic fact pattern in PowerPoint, Word, or Excel and then advise students to pause the video and solve the problem before watching the solution. In our Corporate Financial Analysis course, we post to our course management pages both a practice Excel exam and then a Camtasia video showing the step by step solutions to the exam.

In summary, we use technology in our teaching to better prepare students for their professional careers. Students love this use of technology and generally come away from our courses very satisfied and having learned a great deal about both technical accounting concepts and technology.



# TECHNOLOGY IN THE CLASSROOM: VIRTUAL STOCK MARKET GAME

Beverly A. Soriano  
Framingham State College  
bsorian@frc.mass.edu

Students enroll in Introduction to Financial Accounting as a requirement in their business administration program. Students learn about the role of accounting as part of their understanding of business as a whole. Financial statements and the notes to the financial statements are critical in making economic decisions. During the semester, students learn how the financial statements are constructed and the implementation of the choices management makes communicating financial information to the users of the information.

Stock is a representation of ownership. When one purchases a share of stock, one becomes an owner of the company. Stock is traded on many markets (New York Stock Exchange, National Association of Securities Dealers Automated Quotation, American Exchange, Boston Exchange, etc.) Students participate in a stock market portfolio simulation. Students create a brokerage's account similar to opening an account at Putman, Smith & Barney, Merrill Lynch or Fidelity. Students use an electronic Virtual Stock Market simulation to trade on the NYE or the NASDAQ.

The focus of the game is to apply accounting knowledge in the decision process in buying or selling stock. Students research companies before purchasing their stock. As students learn about the process of accounting and make decisions about different companies. When companies sell their stock to the open market, the company is "raising capital" for the company for growth and expansion rather than going to the bank and borrowing money. In return, "stockholders" will receive dividends. When companies perform well, the owners' share in the wealth in form of dividends.

## Goals:

1. Students will be able to open a simulated brokerage accounting using the Virtual Stock Market at <http://vse.marketwatches.com/Game/Homepage.aspx>.
2. Students will be able to use various research tools to select their stock.
3. Students will be able to apply their accounting knowledge to select stocks in their portfolio.
4. Students will be able to analyze and interpret accounting information and to make decisions in selecting their stocks in their portfolio.
5. Students will be able to discuss their portfolio to member of the class.
6. Students will be able to improve the performance of their portfolio by selling and buying stock as new information becomes available.
7. Students will be able to use their technology skills; namely, the Internet for research and the creation of an electronic brokerage account, Excel to track their stock transactions, and E-Portfolio tool on Blackboard to demonstrate student portfolio to the class.
8. Students will be able to exercise their writing skills by describing their experience in participating in the stock market game.

## Procedures:

1. Connect to the virtual stock market game at <http://vse.marketwatch.com/Game/Homepage.aspx>
2. Open a brokerage account. On the home page of the Virtual Stock exchange, click on "REGISTER" to open your brokerage account. You should receive a confirmation of your account. PRINT out the information for your records. Remember your password.

Once you have registered, go to the web site and click on LOGIN. Type in your username and password to access your account.

3. Select a minimum of eight (8) different stocks (excluding Harley Davidson and Panera Bread Company) that trade on the New York Stock Exchange (NYSE) or the National Association of Securities Dealers Automated Quotations (NASDAQ). Students are to have at least ten (10) stocks in their portfolio excluding Harley Davidson and Panera Bread Company.
4. Evaluate your portfolio on a regular basis at least once a day. You can buy or sell stock at any time during the semester.
5. Students are REQUIRED to create an *E-Portfolio* on Blackboard to track your stock portfolio weekly. Create an Excel spreadsheet to post the name of the stock, the number of shares acquired or sold, the date of the acquisition or sale and the fair market value of the each stock Post your Excel spreadsheet to your E-Portfolio weekly.

Use Excel to keep track of the stock changes over the semester. The Excel spreadsheet is the basis of your E-Portfolio.

Students should keep their file on the "Content System" on Blackboard.

6. Keep track of how you make your stock decisions.
7. For stock information, students can use the following web sites:
  - a. [www.cnbc.com](http://www.cnbc.com)
  - b. [www.morningstar.com](http://www.morningstar.com)
  - c. [www.nyse.com](http://www.nyse.com)
  - d. [www.nasdaq.com](http://www.nasdaq.com)

8. During the semester, you will be asked to analyze the stocks in your portfolio in class using your Excel spreadsheet in your E-Portfolio.
9. At the end of the semester, your will write an analysis of your stocks performance and your comments on the process. What did you learn from the process? The questionnaire will be posted on Blackboard on the tenth week of the semester.

Overall, the purpose of the project of to use the accounting knowledge to emphasize the importance of accounting in creating personal wealth and financial literacy for life-long learning.

# HOW A USEFUL TOOL CAN BECOME POWERPOINTLESS

Bryan J. Bessner  
Centre for Hospitality and Culinary Arts  
George Brown College

Bob Gaskins was running a software company named Forethought Inc. when he created PowerPoint during the years 1984 – 1987. Originally designed as an application for Apple's Macintosh computers, the program was purchased by Microsoft in 1987, and the rest is history. And biology. And geography. And English literature. And just about any other topic you might care to name--since any visual information can be placed on a PowerPoint slide. Even accounting.

PowerPoint is a marvelous tool; it allows those of us who teach accounting to organize our lectures by highlighting all the major points we want to make. Spreadsheets, statements, budgets, equations, relationships--all of these can be shown to students through the use of PowerPoint slides. Sound and video clips can be easily embedded within a presentation. The slides can contain animation, and elements can appear and disappear in every possible manner. The type of transition between slides can be infinitely varied and controlled, and the timing of all this is completely flexible, responsive to the click of a mouse or a remote.

But tools are only as good as their operators. When PowerPoint is used well, with taste, judgment, and intelligence, it is a beautiful thing to behold. Unfortunately, a majority of PowerPoint users exhibit none of these three qualities. Instead, they either overuse or underuse the features of the program, in either case doing their students a disservice.

I speak from painful personal experience. Several years ago, I created a workbook for the mathematics course that is a mandatory requirement for our students. I was subsequently asked to provide a set of introductory slide shows (one for each of the workbook's ten chapters), that any math instructor would be able to use as an icebreaker for each chapter topic. These I worked on with great care throughout the summer. When the set was completed, I felt very proud of myself. The slide shows (I thought) contained humor, interesting preliminary discussions of each chapter, exciting animations, unusual applications of the subject matter, and a common last slide in each show: a pointing finger that slowly descended from the top to the middle of the view, followed by the words "Now go and learn it!" The slide shows were given to each of the many instructors teaching that math course in the fall term. I was assigned a teaching load that consisted of accounting courses exclusively, and so was not teaching the course myself. As the term progressed, I kept waiting for feedback and reaction from students and instructors alike, but heard nothing. Eventually, during the last few weeks of the fall term, I started to ask. The students to whom I spoke had either not seen the slides at all, or had seen only the first show. The instructors unanimously told me (some more politely than others) that they had chosen not to use the slide shows. I was upset, and sat down to look at my "masterpieces" again, removed by several months from the period of their creation.

In a word, they were terrible. Objects flew in and danced out spasmodically; text came in with a rush or unfurled with agonizing slowness, letter by letter; the supposed "jokes" were unfunny and labored, and I began to dread the inevitable appearance of that ridiculous descending finger. In my attempt to use every device that PowerPoint had to offer, I had created textbook examples of what **not** to do. The instructors knew that showing this material would be a waste of time, and so very wisely they refrained from doing so.

As a result, my more recent PowerPoint shows are more elegant, more focused, and therefore more useful. For example, students have been very pleased with my Breakeven Analysis show, stating that the concepts truly “came alive” for them via the show, and that they learned the material more readily from my slides than from the textbook. My show entitled “Worksheet Wonders” takes the student step-by-step on the journey from journal entry to completed worksheet, and thence to an income statement and balance sheet. I have created many other slide shows, such as Time Value of Money, Capital Budgeting, Economic Order Quantity, Depreciation Methods and Inventory Methods. In each case, I have followed these eight basic principles:

1. Do not put too much information on any one slide.
2. Keep the background simple and usually monochromatic, so that it doesn’t interfere with your foreground (i.e., text and figures). But vary the layout, so that each slide in the series does not look like all the others.
3. Let each slide appear fully and simply, all at once, unless the slide contains a list for which you want to discuss and emphasize each individual item.
4. Keep “cute” items to a bare minimum. What **you** think is amusing in a slide show may not necessarily appeal to your students.
5. Have something to add as commentary to each slide you show. Just reading slide content (even though you may have created it) is not effective pedagogy.
6. The **occasional** surprise picture or cartoon may be inserted into a slide show, and can serve as a momentary relief from dry material. (A scenic vista of Rio de Janeiro seems to work rather well in this regard.)
7. As your last slide or two, provide a brief summary of your slide show in order to conclude it.
8. Be prepared to distribute your slides via Blackboard or other such platform, or to allow students to copy them onto their memory sticks.

I do not pretend to be a PowerPoint guru by any means; such expertise as I now have was earned through my own previous follies. Nevertheless, if this brief article prevents you from making any of the errors that I did, its purpose will have been served. Use this wonderful technological tool called PowerPoint wisely and with care; your students will appreciate the results, and you will be pleased with their increased level of interest in and understanding of your course content.

# MOVING FROM A TEACHING-CENTERED PARADIGM TO A LEARNING-CENTERED PARADIGM IN THE ACCOUNTING CURRICULUM

Joan Cezair  
Fayetteville State University  
[jcezair@uncfsu.edu](mailto:jcezair@uncfsu.edu)

The Albrecht and Sack (2000) study of accounting education was arguably a catalyst for change in the curriculum of accounting programs across the United States. The researchers found, among other things, perceptions by accounting professors of a decline in the quality of accounting students and accounting curricula which was still too narrow, outdated and driven primarily by the memorization of content geared toward passing the CPA exam. The Accounting Education Change Commission (AECC) has also argued for, not only major changes in accounting curriculum, but also changes in approaches to accounting education and also changes in classroom methods (<http://aaahq.org/aecc/PositionsandIssues/pos2.htm#first>). The traditional approach includes a heavy emphasis on technical courses in accounting, heavy emphasis on teaching rules and students as passive recipients of knowledge. The new approach places a broader emphasis on general education, increased emphasis on solving unstructured problems (such as use of cases) and students as active participants in learning (Holt, 1995). Some colleges and universities have undertaken reform in their accounting programs to address these deficiencies. For many years, college curriculum emphasized a teaching-centered paradigm in which faculty were considered the authorities. In this paradigm, students passively received information...students were frequently assessed through objectively scored tests, including multiple-choice exams (ASHE-ERIC Higher Education Report, 2002). Accounting assessment, in particular, has placed heavy emphasis on multiple-choice testing and many accounting faculty steadfastly hold on to this assessment method citing the similarity of this assessment method to the way they were assessed when they were in college.

## **The Learning-Centered Paradigm**

Educating accounting students in the manner suggested by the AECC requires that accounting educators change the way they view the curriculum, how the curriculum should be delivered, and how students learn (Lux, 2000). A curriculum fashioned after a learning-centered paradigm requires students to be actively involved in their learning. Professors become coaches or guides to facilitate learning rather than solely monitoring it. Assessments of student learning are frequently through papers, projects, and portfolios. In the learning-centered paradigm, faculties focus on creating learning environments where the main purpose is to produce learning (ASHE-ERIC Higher Education Report, 2002). Student assessment in this learning-centered environment is done through papers, projects, portfolios and group work.

Curriculum reforms that embrace this paradigm emphasize the strengthening of student learning by placing greater emphasis on specific skills such as improving their critical thinking, problem-solving and communication skills. (ASHE-ERIC Higher Education Report, 2002). Examples of curriculum changes undertaken by accounting faculty intent on addressing the concerns outlined in, not only the Albrecht and Sack (2000) report, but also the report of the 1989 Big Eight Accounting Firms and the 1986 Bedford Report (Bloom, R, Heymann, H.G., Fuglister, J. & Collins, M., 1994); all critical of the accounting curriculum, include the changes made to the accounting curriculum at the University of Illinois-Urbana-Champaign. In addition to integrating active learning and team-oriented approaches into the curriculum, the faculty

changed their assessment strategies by evaluating student performance on ambiguous, complex cases and field projects rather than structured examinations and quizzes (ASHE-ERIC Higher Education Report, 2002). Another example of learning-centered accounting curriculum change is curriculum changes made at Brigham Young University (BYU). BYU clustered the curriculum along five skill sets: written communication, oral communication, group work and people skills, critical thinking and working under pressure. Student assessments included oral examinations, essay and case study analyses on exams and group assignments.

### **Faculty and Student Evaluations of Changes in Accounting Curriculum**

The shift to a learning-centered classroom atmosphere presents several challenges for college campuses and for faculty. Change is not easy, even for those who wish to make it. While some faculty have been successful in implementing a learning-centered approach in their classrooms, many dedicated faculty with genuine interest in improving classroom instruction grope for better ways of doing their jobs but are hampered by their own past experiences and lack of training in cognitive science. (Jungst, Licklider & Wiersema, 2003). Faculty also tend to sight the fact that a body of accounting knowledge still has to be imparted to students and this body of knowledge still has to be tested invariably through some objectively scored exam. Some faculty is wary of what they see as a watering down of the curriculum because of the inclusion of assessments that are not driven by objectively scored exams (i.e. multiple choice exams). Some faculty is wary of the loss of autonomy and control and the labor intensiveness of these new programs. In addition, faculty voice concerns about new assessment methods and how they will impact academic requirements of their accrediting bodies (e.g. Southern Association of Colleges, (SACS)).

Students, on the other hand, generally have positive reactions to these curriculum changes. For example, at BYU, preliminary assessment results revealed that students liked the new curriculum (ASHE-ERIC Higher Education Report, 2002). The author's personal experience with changes in accounting curriculum has also been met with positive feedback by students who cite the ability to select the assignments on which they will be assessed and the diversity of their learning experience as reasons for improving their overall learning experience in Financial and Managerial Accounting. It would seem that accounting faculty may need to adjust their outdated ideas of presenting accounting information to a different generation of accounting students.

Accounting faculty's willingness to try bold, innovative methods of instruction in accounting may be one factor that has contributed to the recent increase in interest in the field of accounting. A survey on the supply of accounting graduates — and the demand for public accounting recruits — says that more than 64,000 students graduated with bachelor's or master's degrees in accounting during the 2006-2007 school year. That's a 19 percent increase since the 2003-2004 school year, the last for which the survey was produced. "The years in the aftermath of Sarbanes-Oxley have spotlighted the critical role the accounting profession plays in our capital markets system," noted Denny Reigle, AICPA's director of academic and career development. "One fortunate result of SOX was greater interest in accounting on the part of students, as this report attests"(Leone, 2008).

Also, student respondents to a study conducted by Coleman, Kreuze & Langsam (2004) believed that accounting remains an honorable profession, despite recent business events (including the Enron scandal) that have reduced the attractiveness of the career. That, at least, is a positive sign for the future.

## References

- Albrecht, S. W. & Sack R. J. (2000). *Accounting Education: Charting the Course Through A Perilous Future*. Sarasota, FL: American Accounting Association
- American Education Change Commission (AECC) (1992). *Position Statement Number Two: The First Course in Accounting* Retrieved April 5, 2008 from <http://aaahq.org/aecc/PositionsandIssues/pos2.htm#first>
- Bloom, R, Heymann, H.G., Fuglister, J. & Collins, M. (1994). *The Schism in Accounting*. Westport, Conn: Quorum Books.
- Coleman, M., Kreuze, J., Langsam S. (Jan/Feb 2004). The New Scarlet Letter: Student Perceptions of the Accounting Profession After Enron, *Journal of Education for Business*. Retrieved May 29, 2007 from Academic Search Premier
- Curriculum Reforms in the Professions: Responding to Calls for Change. *ASHE-ERIC Higher Education Report*; 2002, Vol. 29, Issue 3, p17. Retrieved December 1, 2007 from Academic Search Premier
- Holt, Doris L. Use of AECC directives and cooperative learning theory in introductory accounting classes. *Journal of Education for Business*, Jul/Aug 95, Vol. 70, Issue 6, p348. Retrieved November 29, 2007 from Academic Search Premier
- Jungst, S., Licklider, B. & Wiersema J. (2003). Providing Support for Faculty Who Wish to Shift to a Learning-Centered Paradigm in Their Higher Education Classrooms. *Journal of Scholarship of Teaching and Learning*, Volume 3, Number 3.
- Leone, M. (2008). Accounting grads Flood the Job Market. Retrieved May 15, 2009 from [http://www.cfo.com/article.cfm/11354392/c\\_11331683Lux](http://www.cfo.com/article.cfm/11354392/c_11331683Lux), Daniel F. Sept/Oct 2000. Accounting Educators' concerns about the AECC
- Position and Issues Statements. *Journal of Education for Business*. Retrieved November 25, 2007 from Academic Search Premier
- McManus, D. (2001). The Two Paradigms of Education and the Peer Review of Teaching. *Journal of Geoscience Education*, v.49, n.5. Retrieved April 6, 2008 from <http://www.nagt.org/nagt/jge/abstracts/nov01.html#v49p423>

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

### Chairperson

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

### Vice Chairperson-Academic

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

### Vice Chairperson-Practice

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

### Treasurer

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

### Secretary

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

## Council Representatives

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

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

## Editors

### Newsletter

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

### Webmaster

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



## Committee Chairpersons

### Assessment Committee

Parveen P. Gupta  
Lehigh University  
Phone: 610 758-3443  
[ppg0@lehigh.edu](mailto:ppg0@lehigh.edu)

### Proposed Journal Guidelines Committee

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

### Innovations in Accounting Education

Sandra Roberson  
Furman University  
Phone: 864-294-2225  
[sandy.roberson@furman.edu](mailto:sandy.roberson@furman.edu)

### By-Law Review Strategic Committee

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

### Measuring Accounting Learning Monograph

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

### Membership Committee

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

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

John E. Dexter, Co-Chair  
Northwood University  
Phone: 989-837-4250  
[dexterj@northwood.edu](mailto:dexterj@northwood.edu)

### Nominations Committee

Alan Reinstein  
Wayne State University  
Phone: 248-368-8841  
[a.reinstein@wayne.edu](mailto:a.reinstein@wayne.edu)

### Historical Preservation Committee

Thomas Calderon  
University of Akron  
Phone: 330-972-6228  
[tcalderon@uakron.edu](mailto:tcalderon@uakron.edu)

### Shared Experiences Committee

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

### Program Committee

J. Richard Williams  
Missouri State University  
Phone: 417-836-5414  
[johnwilliams@missouristate.edu](mailto:johnwilliams@missouristate.edu)

### Educational Research Award & Hall of Honors

David E. Stout  
Youngstown State University  
Phone: 330-941-3509  
[destout@ysu.edu](mailto:destout@ysu.edu)

### Officer & Regional Reps Manual Development Committee

D. Donald Kent  
SUNY-Brockport  
Phone: 585-395-5521  
[dkent@brockport.edu](mailto:dkent@brockport.edu)

## Regional Coordinators

### Mid-Atlantic

James McKinney  
University of Maryland  
Phone: 301-405-2217  
[jmckinney@rhsmith.umd.edu](mailto:jmckinney@rhsmith.umd.edu)

### Northeast

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

### Southeastern

Noel Addy  
Mississippi State University  
Phone: 662-325-1644  
[noel.addy@msstate.edu](mailto:noel.addy@msstate.edu)

### Western

James H. Thompson  
Washington State University  
Phone: 509-372-7311 [jht@tricity.wsu.edu](mailto:jht@tricity.wsu.edu)

### Midwest

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

### Ohio

Sandra Richtermeyer  
Xavier University  
Phone: 513-600-8068  
[richtermeyer@xavier.edu](mailto:richtermeyer@xavier.edu)

### Southwestern

A. Kay Guess  
St. Edwards University  
Phone: 512-448-8652  
[aundreag@stedwards.edu](mailto:aundreag@stedwards.edu)

## Assessment Committee

Charge: Help universities with their assessment responsibilities.

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

## By-Law Review Strategic Committee

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

Priscilla Burnaby, Chair	Bentley College	<a href="mailto:pburnaby@bentley.edu">pburnaby@bentley.edu</a>
Gail Hoover King	Rockhurst University	<a href="mailto:gail.hoover@rockhurst.edu">gail.hoover@rockhurst.edu</a>
Brian P. Green	University of Michigan - Dearborn	<a href="mailto:bpgreen@umd.umich.edu">bpgreen@umd.umich.edu</a>

## Historical Preservation Committee

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

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

## Innovations in Accounting Education Committee

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

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

## Measuring Accounting Learning Monograph Committee

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

Ronald E. Flinn, Co-Chair	Creighton University	<a href="mailto:rflinn@creighton.edu">rflinn@creighton.edu</a>
D. Larry Crumbley, Co-Chair	Louisiana State University	<a href="mailto:dcrumbl@lsu.edu">dcrumbl@lsu.edu</a>
Chih-Chen Lee	Northern Illinois University	<a href="mailto:cclee@niu.edu">cclee@niu.edu</a>

## Membership Committee

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

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

## Nominations Committee

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

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

## Educational Research Award & Hall of Honors

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

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

--	--	--

## Program Committee

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

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

## Shared Experiences

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

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

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

## Officer & Regional Reps Manual Development Committee

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

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

## Proposed Journal Guidelines Committee

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

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

## Regional Coordinators

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

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

## Mid-Year Meeting Committee

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

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

## AAA-Commons Committee

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

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

## NEW OFFICERS

The TLC Section is proud to announce the following 2009-2010 officers:

Vice President – Practice: **Bea Sanders**, KPMG LLP National Director

Secretary: **Marsha Huber**, Otterbein College

Treasurer: **Natalie Churyk**, Northern Illinois University

Nominating Committee:

**Brian Patrick Green**, University of Michigan - Dearborn

**Fred Phillips**, University of Saskatchewan

**Dave Sinason**, Northern Illinois University

**Monte Swain**, Brigham Young University

# ***ACCOUNTING EDUCATION: An International Journal***

(The official education journal of the IAAER)

## **CALL FOR PAPERS**

### **Audit Education**

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

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

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

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

#### **Guest Editors**

Professor Karen Van Peursem Department of Accounting University of Waikato PB 3105 Hamilton NEW ZEALAND <a href="mailto:kvp@waikato.ac.nz">kvp@waikato.ac.nz</a>	Dr Elizabeth Monk School of Accounting & Finance University of Dundee Dundee, DD1 4HN Scotland, UK <a href="mailto:e.a.monk@dundee.ac.uk">e.a.monk@dundee.ac.uk</a>
---	--



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

^^^^^^

*Discover why so many of your colleagues find the TLC the place to be.*

\*"Hockey great Wayne Gretzky advises that we need to go where the puck will be, rather than going to where the puck is now. Similarly, to become a great teacher and professor, you need to join and participate in the many valuable TLC activities."

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

Teaching, learning, and curriculum issues are important to everyone in the AAA, for we all have a vested interest in enhancing the quality of education of accounting students. This section provides a forum that cuts across disciplines, specialty areas and geographic boundaries. In recent years the Section has sponsored sessions, prepared monographs and developed workshops on such vital areas as computer applications in the classroom, assessment of teaching effectiveness, graduate program profiles, and interpersonal skills development, to name only several initiatives.

The Teaching, Learning, and Curriculum Section enables members to share their experiences, providing opportunities for linkage between large and small schools, educators and practitioners, and members worldwide. Use the attached form to apply for membership in the TLC (you must also be a member of the AAA). Mail your application to AAA headquarters (5717 Bessie Drive, Sarasota, FL 34233-2399). Join today and become better connected to your colleagues and your profession.

**GIVE THE FORM BELOW TO COLLEAGUES AND ENCOURAGE THEM TO JOIN!**

***Membership Application for the Teaching, Learning, and Curriculum Section***

ID# \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Affiliation \_\_\_\_\_

Telephone: Office \_\_\_\_\_ Home \_\_\_\_\_ Fax \_\_\_\_\_

Dues Enclosed: \$10

Payment method:  Check enclosed (make payable to AAA)  VISA  Mastercard

Billing Address \_\_\_\_\_

Account Number \_\_\_\_\_ Expiration date \_\_\_\_\_

Signature \_\_\_\_\_