



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

## The Accounting Educator

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### A MESSAGE FROM THE CHAIR



July 2010

Greetings to Members of the TLC Section:

This is my last newsletter column as chairman of the TLC Section. Robert Allen of the University of Utah will begin his two-year term as chairman at the TLC breakfast meeting in San Francisco on August 2. Be sure to attend the breakfast meeting, because we have an outstanding speaker this year in the person of Robert E. Jensen, who recently retired from Trinity University. If you browse around the AAA Commons website, you have no doubt seen contributions by Dr. Jensen; he is the

most prolific contributor to the AAA Commons.

I want to thank all of you who supported our section during the past two years.

Membership growth has been strong; we had 1,318 members when I began my term as chairman and that has increased to 1,519 today—an increase of 201 members or more than 15 percent over the past two years.

Apparently the economy has not been too bad in accounting education circles. Much of the credit goes to our membership committee, which was co-chaired by Natalie T. Churyk of Northern Illinois University and John E. Dexter of Northwood University.

I also want to thank my colleague from the University of Mississippi, Dr. J Shaw, for the fine job he has done as newsletter editor. He

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has published four newsletters per year for the past two years. Like this issue, *The Accounting Educator* over the past few years has included short, thought-provoking articles, TLC committee reports, calls for papers, and even an occasional cartoon. Thank you Professor Shaw for keeping the TLC communication lines open. Dr. Shaw was selected as the editor because of his photographic skills; in his spare time, he is a semi-professional photographer. I thought picking him would insure that a good photo of myself appeared in the newsletter; I guess he did as well as could be expected, given the subject.

Our section's two program chairs, Dr. J. Richard Williams of Missouri State University and Dr. Kathleen Sobieralski of the University of Maryland, are to be commended for putting together the program for the AAA annual meeting in San Francisco and the mid-year on-line meeting held last February. Other than the few words I say here, those are thankless jobs. If the program director accepts a paper, the author assumes it is because the paper is outstanding; if the paper is rejected, the author assumes that it is because of the incompetence of the program director. I thank Professors Williams and Sobieralski for their willingness to volunteer the work needed to put on a professional program.

As I mentioned in my previous letter to you, our Section has been involved in a strategic planning process during the past year. Our chairman-elect, Robert Allen, has headed up that process and I assume that he will say more about the subject in his first message to you in the fall. Essentially, our Section has been the guinea pig for a process that eventually is expected to be undertaken by all AAA sections.

In conclusion, it is somewhat sad for me to sign off on my last Chairman's Message to you. The Section has accomplished much over the past two years, but not as much as I would have liked. I hope that you will continue your support of the TLC Section, since its focus is the substance of what all accounting professors do every day. Unlike most of the other sections, we are not a "niche" area; we are the heart and soul of accounting academe.

I wish you the best.

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## Manuscripts and Shaggy Dog Stories

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

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## CALL FOR SHORT PAPERS FOR NEXT ISSUE:

### ANY ISSUE CONCERNING ACCOUNTING EDUCATION

The TLC Newsletter is accepting submissions on any issue regarding accounting education or curriculum. Your manuscript should be short (not over two to three pages single spaced). Submit your manuscript in Word or RTF format electronically by September 30 to [carol@carolyacht.com](mailto:carol@carolyacht.com).

## BOB JENSEN TO BE BREAKFAST SPEAKER AT AAA



Dr. Robert Jensen recently retired from Trinity University in Texas and now lives on a mountaintop in New Hampshire. He has been an invited speaker at over 350 colleges and universities. He holds a Ph.D. in accounting from Stanford University (1966). In 2002, Professor Jensen received the American Accounting Association's Outstanding Accounting Educator Award. He is the most prolific provider of content for the AAA Commons. His own website has won awards as

an education portal. In 2009, Professor Jensen was the inaugural winner of the Uncommon Commons Award for activism in the AAA Commons. Prior to joining Trinity, Jensen was the Peat, Marwick, Mitchell & Co. Professor of Accounting and Department Chairman at Florida State University (1978-82), the Salgo Professor of Accounting at the University of Maine (1968-78), and Associate Professor at Michigan State University (1966-68). He also worked for Ernst & Ernst in Denver (1959-61).

He has lectured extensively both inside and outside the United States. Professor Jensen has made nearly 400 presentations on wide ranging research topics in accounting theory and education technology. In retirement, his road shows focus on education technology, accounting for derivative financial instruments (FAS 133 and IAS 39), accounting for intangibles and environmental contingencies, and fair value accounting. Jensen spent two years in "think-tank" research at Stanford University: 1971/72 as a Fellow at the Center for Advanced Study in the Behavioral Sciences and 1973/74 as a Guggenheim Fellow. His first monograph was entitled *Phantasmagoric Accounting* published in 1977 by the AAA. Another monograph on futurism and assumption analysis was also funded by the AAA. In 1988, he was elected to a two-year term as Academic Vice President of the AAA. A major interest in teaching and research in recent years has been the future of education in the electronic classroom without walls via computer networking. He has programmed over 2,000 hours of lecture and case material.

In 2008 a paper that he co-authored with Jean Heck was chosen by the Editorial Board as the second best paper published by the *Accounting Historians Journal* in 2007. That paper was critical of academic accounting research and for that reason was not published by *The Accounting Review*. That article was: "An Analysis of the Evolution of Research Contributions by *The Accounting Review*: 1926-2005," by Jean Heck and Robert E. Jensen, *Accounting Historians Journal*, Volume 34, No. 2, December 2007, pp. 109-142 .

## AAA ANNUAL MEETING

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

# REAL WORLD LESSONS FOR OUR STUDENTS: WHAT PROJECT RUNWAY CAN TEACH ABOUT CAREERS

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No matter what you teach, part of the lessons that you impart have to do with how the world works. In academe, we necessarily must bridge between the lived world of students and, for lack of a better term, the “real” world. The context for this information is various and often unplanned, ranging from a sidelight story told to illustrate the motivation of parties struggling over a technical issue, to providing a student a reason that “re-dos” or extra credit will not be possible. Unlike our course’s official content, our approaches to life’s general lessons tend to be idiosyncratic and possibly contradictory. Therefore, we should always be on the lookout for coherent ideas about how things work.

Television programming reflects the culture, and therefore much can be discerned about the real world from it. The popularity of so-called “reality” shows strip away the pretense of hypothetical characters and situations, and merit our particular attention. This essay pertains to just one of these shows, and attempts to extract some distinct ideas about how the world that our students might face operates.

Project Runway has completed five seasons on the Bravo and Lifetime Networks. Since the world of fashion design is outside the substantive interest of most educators, a good chance exists that you are not familiar with it. The concept is both simple and brutal. Starting with a dozen or so amateur designers, the cast is winnowed each week by judges in the industry who eliminate the contestant whose outfits are the poorest or fail to conform to that week’s specifications. This facilitates a playoff style tournament from which the winner is selected and rewarded with the opportunity to break into the actual world of fashion. To induce novelty and to take the players out of their comfort zone, each week’s battle presents different constraints or objectives. The bulk of each week’s show is taken up with the contestants struggles to conceptualize a response and to execute their design into actual clothes, usually displayed by professional models. At the end of every hour, viewers watch the judges assess these offerings.

Project Runway is an unusual show because it is absolutely dedicated to work. As such it can be contrasted to other shows that either have no bearing upon such serious endeavors or merely use the workplace as a stage for more frivolous pursuits. Although Project Runway (PR) is enveloped by an industry that is both highly unique and far from the reach of most of our students, it offers much wisdom about work in its generic sense. Here are the lessons that I have gleaned from it.

**Lesson 1:** Failure is an option. Every week on PR someone with undeniable talent and a strong work ethic loses and is booted. Bad things can happen to good people, and the world is not always fair. Too often, our millennial students do not appreciate the zero-sum nature of careers. The job goes to one person only, as does many subsequent promotions. Students tend to confuse their input (e.g., self-reported study efforts) with the outcomes (often grades). That there are no guarantees about the conversion of the former into the latter stuns them over and over.

**Lesson 2:** All the children are not above average. On PR, every designer pursues their own vision within the broad constraints of the weekly challenge. These are judged, some quite harshly, on very subjective criteria that are not well-known in advance. Even those that escape

elimination are sometimes pulled out for stern reprimand that borders on ridicule. Our students demand highly structured assessment that allows them ample ability to predict the substance of their tests. Life does not come with pre-announced rubrics. Furthermore, they have been coddled by grading that has reinterpreted the midpoint and effectively relegated failure to those that have disappeared. Just showing up is not as honored in town as it is on campus.

**Lesson 3:** Good ideas can be undermined by flawed execution. Almost every week, a designer comes up with a novel approach that even stuns the judges with its creativity. Often, the transformation into furnished product leaves much to be desired, however. Sometimes, the material does not succumb to the wishes of the designer. As a result, failure looms for the highly innovative individual. Perhaps actual educators are at fault for privileging the idea over its rendering. In by-gone technological states, we might not have had any choice but to assume execution. Our students are often surprised when they return as alumni by how cheap ideas are and by how much emphasis their jobs place on “walking the talk.”

**Lesson 4:** Although time is of the essence, you cannot get sloppy. PR adds to the drama each week by putting the young designers under very tight time pressure. Presumably, they all could do great things if given an unlimited delivery schedule. Since there are no extensions, no excuses are tolerated. Designers have to make compromise made necessary by this schedule. Occasionally, this does not end well. Our students do not seem to accept the idea that performance is often time sensitive. Lateness is capable of destroying value. Again returning to the old bromide that equates “just showing up” with a disproportionate utility, we should at least add the corollary “just showing up on time” as a necessary (but not sufficient) starting point. Students should expect that their career will put them under routine time pressure and that those that want good work might not cut any slack for late delivery.

**Lesson 5:** We cannot forget the client. Although most of the challenges on PR involve designing for the public in general, some entail the construction of clothing for specific individuals. That these people tend to depart widely from the extreme and classic beauty of professional models exasperates difficulty, and demands more flexible skills from the designers. Too often, the contestants will make an outfit that is beautiful in conventional terms, but not right for the client at hand. The historical record of the world into which we consign our students after their brief stay with us is replete with examples on both sides of this imperative. When people take the “build it and they will come” attitude, they risk adding to the number of products and services that, while perfectly good on paper, had no buyers. Have we let our students know that people can be fickle, if not irrational, but that we live in a world where they (the customers) are right, by definition? Our students will encounter demands for customization that are unprecedented in the experience of their faculty.

**Lesson 6:** History matters, even in an ahistorical world. Fashion is as close to a pure victory of form over substance as we are likely to observe. Styles change not to more perfectly achieve functionality but merely to present that which is different. This dynamic enhances the possibility that the new will resemble something in the annals of the past. PR contestants walk a tight line here. In trying to achieve a fashionable retro look, they may be mocked for producing clothes that are dated and therefore not desirable. To be successful, designers must possess sufficient knowledge of old fashions to hint at them in a fresh way but not reproduce them too slavishly. Those without a historical feel are handicapped when trying to find this balance. Preparing our students also means resisting their unwillingness to be held responsible for the course of human events that transpired prior to their births. History may not always be a tool that can be deployed to advantage, but a failure to be cognizant of its broad outlines tends to impose much more trial and error costs.

**Lesson 7:** Taking calculated risks produces large gains. In addition to voting the worst designer off the island each week, PR judges also declare a weekly winner. This person achieves a one-week “immunity” that prevents elimination on the next week’s challenge. Victory of this sort can usually not be attained by playing it safe with merely acceptable designs. Winners tend to be exceptionally creative, taking liberties with the parameters that most accept as constraints. Immunity provides a designer with psychic relief from the prospect that the unique nature of a subsequent challenge could be misinterpreted or mishandled, thereby pushing the person over the precipice. Our students tend to be excessively optimistic, especially as they underestimate the “dues” that they will have to pay on the way to their goals. Nonetheless, they also tend to possess some skills that should allow them to carve out a comfort zone from which they can launch risky ventures. With experience, they might learn how to discriminate between those leaps favored by the odds from those that fall flat. In the meanwhile, reputation really matters, creating fast track opportunities for those that come armed with stories of successful past gambles.

**Lesson 8:** A broad aesthetic exists “out there.” PR hinges as entertainment around the notion that we can achieve a reasonable consensus around what is beautiful and that which lacks this quality. PR judges have little trouble achieving such an agreement, even if their argot and metaphors are somewhat cryptic. Only because the designers participate in this collective unconscious can they realistically compete in this world. Where did they learn this, and why is it that so many others (see the Style channel’s show “What Not to Wear” for more detail) lack this knowledge? Judging by the diversity of PR contestants, this sense does not seem to be a disguised social class variable. Careers also require more than technical skill. The presentation of self in these pursuits does not have such a manifest aesthetic that plays out minute by minute but these is a *je ne sais quoi* that leads one to the right thing to do in circumstances uncovered by the rule book. Professors ought to push students toward internships and study abroad opportunities in order that they benefit from the full immersion that this lesson necessitates.

Project Runway is on my very short list of television shows worth watching on a regular basis. What career educator could not be pleased at the sight of young people, insanely motivated to succeed, working their rear ends off? I submit that its microcosmic attributes serve a higher purpose than decent entertainment. I finish with a reminder about the nature of life itself that Heidi Klum (supermodel and host of PR) says in her chilling Germanic accent-“You are either in, or you’re out.”



# THE USE OF E- PORTFOLIOS IN ACCOUNTING

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The Accounting Education Change Commission determined the skills that are necessary to become an accountant in the United States. Position Statement One states that “to become successful professionals, accounting graduates must possess communication skills, intellectual skills, and interpersonal skills. Communication skills include both receiving and transmitting information and concepts, including effective reading, listening, writing, and speaking. Intellectual skills include the ability to locate, obtain and organize information and the ability to identify and solve unstructured problems in unfamiliar settings and to exercise judgment based on an unfocused set of facts. Interpersonal skills include the ability to work effectively in groups and to provide leadership when appropriate” (AECC Fall 1990, pages 307-308)

The application of portfolios in education is not a new idea, but it has transformed from pen and pencil to the electronic age. In accounting education, the use of an e-portfolio will assist students in obtaining the necessary skills to be successful in business.

A portfolio is a collection of completed works of an individual. Students are able to demonstrate their knowledge to others. Electronic portfolios came about with the use of technology whereby students can post their collection of best works on the web. Students can select from a variety of portfolio frameworks. For example, a working portfolio is a collection of electronic digitized filing systems using scanner and or digital cameras. A reflective portfolio is reflective on a series of events and responds to insight on a topic, assignment, etc. A representational portfolio is a collection of a student’s best work that demonstrates their skills and knowledge to a potential employer. Students today are technologically savvy. Educators should harness students’ use of technological tools to engage them in learning. Introducing technology into course content is one way to enhance student learning. Employers are looking for young adults who can use technology, communicate their knowledge, work in teams, make decisions, and solve problems. “Students’ involved should be promoted by methods such as cases, simulations, and group projects. Emphasis should be on teaching the students to learn on his or her own.” (AECC Fall 1992, page 250) A problem-based semester-long project fits the bill in compliance with encouraging students to learn on their own and apply the necessary business and accounting skills as stated in Objectives of Education for Accountants: Position Statement No. One.

The project is team based, implementing accounting knowledge that students are learning as well as enhancing their decision-making, communications, and technology skills. The teams are to create a team E-Portfolio and post their drafts electronically. Students are to make comments and recommendations for improvements from another team’s draft. At the end of the project, students will present their final product to the class via PowerPoint slide presentation. Students will evaluate the presentations, evaluate their team-mates and submit a final paper at the end electronically. During the semester, the teams are to update their E-Portfolio and all of the team’s work is available for review. Engaging students in learning is important in the process of learning. It is important to provide activities in financial accounting to assist students in the understanding of accounting concepts and to help students to make economic decisions. Interpersonal skills, communication skills, and technology skills are key in making the project successful.

Since 2006, I have been using the E-Portfolio feature on Blackboard.com for projects in my introduction to financial accounting, introduction to managerial accounting, and intermediate accounting I and II. I use the E-Portfolio more as a blend of reflective, assessment, and showcase. I am using the reflective portfolio to reflect on the progress towards completing the project. As an assessment portfolio, students are evaluating different aspects of the process because the student recommendations and peer reviews are part of the final grade on the project. The showcase portfolio is a demonstration of the final project to the class, which is also part of the final grade. In each course, I have designed a semester-long team project.

Students will be able to achieve the following competencies in completing the project using E-Portfolio via the portfolio feature on Blackboard:

- Ability to solve unstructured problems.
- Ability to work in a team.
- Ability to apply accounting knowledge to solve business problems.
- Ability to use technology in evaluating, analyzing information in decision making.
- Ability to integrate forward looking thinking to analyze, synthesize, and apply information relating to accounting.
- Ability to implement cross functional skills in various disciplines.
- Ability to communicate within the team using the group tool in Blackboard by using the discussion board and or file exchange in organizing the team.
- Ability to communicate with the class by sharing their portfolio documents which will be peer reviewed by class members.
- Ability to demonstrate their final project to the class with a written paper and power point presentation to the class.

Students will also have the opportunity to exercise judgment in making decisions, do research on a particular topic, communicate their findings, analysis their results, and understand the importance of accounting knowledge in making economic decisions by sharing their documents with members in the class. The application of the E-Portfolio tool is to give students the chance to use the current technologies, the ability to demonstrate knowledge to others, and to experience active learning.

Creating an Electronic Portfolio using Blackboard.com for a project (modifications are made in compliance with the particular project):

1. Students need to have access to Blackboard.com from their institution. Students are to login to Blackboard.com site. For example: <http://framingham.blackboard.com>
2. Click on “Content Collection.”  
Students will add all their documents to the “Content Collection”. (For example: Excel spreadsheets, Word documents, video clips, power point slides, etc.).
3. Click on “Create an E-Portfolio”. Select Add Basic Portfolio and follow the instructions to create the E-Portfolio. Students can access the Portfolio Creation Wizard for assistance.  
Be sure to create a “Welcome Page” using text only. The portfolio will load easier.
4. To add “Content” to the E-Portfolio, students need to first add the content to the “Content Collection”, i.e. add Excel spreadsheet, Word document, etc.
5. Modify the portfolio by adding “content” from the “Content Collection”.
6. Modify the portfolio by “Sharing the Portfolio” to the class. When sharing with the class, “Share with the Course” on the right hand of the screen and press “GO”. Click on “Browse”. In the “Search” box, type in the course; for example, introduction to financial

accounting. On the right side, click on the particular course name and section. To check to see if the portfolio is available, go back to Blackboard, select the course, click on “Student Tools”, then select Course Portfolios.

7. Students will evaluate a designed team using a rubric on the particular aspect of the process. Submit student recommendations via e-mail or filed exchange on Blackboard.

Outcomes from the project:

- Students will evaluate another team and make recommendations for improvements and or inform the team that information is missing. Students will use a peer review rubric for the evaluation.
- Student teams will write a final paper describing the process and findings of their project.
- Student teams will present a PowerPoint presentation on their project at the end of the semester.
- Students will evaluate each member of the team.
- Each student will evaluate the PowerPoint presentations of each team.

My main purposes of the projects are to have students use their creativity and innovation in designing their electronic portfolio, demonstrate their accounting knowledge, and to apply their technological knowledge to make accounting come *alive and fun!*

**Source:**

Accounting Education Change Commission, “Objectives of Education for Accountants: Position Statement No. One”, Issue in Accounting Education, Volume 5 No. 2, Fall, 1990.

Accounting Education Change Commission, “The First Course in Accounting: Position Statement No. Two,” Issue in Accounting Education, Volume 7, No. 2, Fall, 1992.

# THE IMPORTANCE OF REVIEWING THE ACCOUNTING EDUCATIONAL CURRICULUM

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The role of education as a focal element in political, social, and economic development has always been emphasized. Education prepares and trains the society for managing and utilizing resources efficiently and effectively towards development objectives. Investments in human resources may have a positive social output and influence economic growth and development. "Education" encompasses an expansive and complex concept and application and is thus quite vague. There is a disagreement among not only ordinary people but also experts in the field of education and instruction. Concepts such as literacy, training, upbringing, nurture, discipline, socializing, etc. are considered either as aspects of education or synonymous with the term.

No unified and comprehensive definition has been given about education; and the definitions offered by each expert are based on personal thoughts and experiences. Some have defined education as training, nurturing, and actualizing of talents and the balance and coordination among them in such a way as to promote a person's maximum level of perfection.

According to some, training includes three aspects namely education, nurture, and upbringing. Education involves the transfer of a body of knowledge to others, nurture, the dehiscence and activation of natural talents and finally upbringing, the manifestation of specific metamorphosis which are considered as objectives. Dewey considers education and nurture as the reconstruction or reorganization of experiences in order to expand the meaning of experience and to prepare the individual to direct and control his/her future experiences.

Education encompasses a more expansive spectrum including continuous unstructured education, formal, and informal education. Continuous unstructured education involves all that an individual learns throughout his/her life in an unstructured manner. This is the education that an individual receives through daily subjective experiences that (s)he encounters in his/her environment. Formal education is that section of the educational system that starts with kindergarten and continues through higher education. This, systematic education is organized, involves a distinguished structure and follows an orderly hierarchy. The university system is a significant part of formal education. Informal education refers to any educational and training activity that is organized yet occurs outside the formal educational system. The issue addressed in this article is education at the university level.

The expansion of college education is indicative of an investment in human resources that contributes to economic development through the promotion of the body of knowledge, skills and the approach of each individual. Without a doubt, college education not only leads to the promotion of knowledge but also creates a new body of knowledge based on research, scientific and technological advances. Special emphasis is made on planning college education in majority of the countries to enable them to supply the ever increasing demand of the market for professional and skilled work force.

Considering the valuable role that accounting plays in economic development, professionals in this field are considered the priorities of the economic program in any country. Results of

researches reflect that the traditional approach to the instruction of accounting relies strongly on a non-applicable body of knowledge and obscured learning. The syllabus is much dispersed and little significance is given to inter-personal and technological skills. Hence, an alteration in the accounting educational curriculum is suggested and it is recommended to correct the undesirable procedure.

The change should include promoting oratory and listening skills, knowledge of the history of accounting configuration, an international and extra-cultural knowledge, an understanding of science and value, the ability to understand moral issues and their role in decision making. Alongside this, a deep knowledge of organizations and the inclusion of all aspects of the accounting system within that knowledge are also recommended. Moreover, accounting instruction should emphasize a student's ability to recognize problems and opportunities to enable them to search for information and to analyze and interpret them, and to reach absolutely logical and justified results. Discussions on special issues, role playing and similar activities should be encouraged and included in the accounting course.

It should be noted that accounting education courses should not expect an accountant to be professional but rather provide the necessary grounds for the professional training of accountants. Moreover, educational courses should expand the basic, cognitive and individual relationship skills of students. In 1987, the American Accounting Association (AAA), the Big Five, the Bedford Committee and other associations and institutions spent millions of dollars to form research groups and provided moral and financial support for changes that should take place in the accounting educational curriculum.

The Bedford Committee concluded that accounting is transforming into an expansive information based profession that is increasingly applying complex measuring methods, obscure analytical concepts and modern communication techniques in the improvement of information presented for economic and social purposes. According to the committee, the instruction methods of the accounting curriculum have not changed and thus a major criticism exists that accounting graduates are unable to draw logical relationships and deductions. Moreover they are weak in interactive organizational relationships and are not able to think innovatively and responsibly (Bedford & Shenkir, 1987).

The business environment is intensely changing and success in the commercial world has been considered as the major challenge faced by managers. New horizons have appeared in the arena of commerce and modern approaches have been observed in the management of economic entities. Among these the following approaches can be named:

- Appearance of common global markets, expansion of company activities across all countries and the introduction of the rate of exchange and capital return.
- Appearance of an information society, the expansion of information and communication technology and international cooperation in the production and utilization of information.
- Development of financial markets.

Changes in information technology have resulted in an increase in the utilization of computers and communication facilities and information is regarded as one of the more valuable resources of the organization. On the other hand with the opened gates of commerce, free capital and the entry of new countries to the industrial market, an increase in economic competition is evident. The low cost of information and an increase in competition are now considered as the two significant characteristics of today's business environment.

Changes in the economic environment have led to numerous changes in the instruction of accounting curriculum in other countries. Because of the competition, the curriculum has transformed into a non-centralized body with each university or college planning their own educational program and the ability of each university or college in fulfilling the market demand, guarantees its success.

Considering the changes that have occurred in the economic environment, including the rapid progress in technology and globalization of markets, a change in the role of present day accountants can be observed from providing financial information to the preparation and interpretation of various information including financial and non financial for users within and without the organization (Sundem, 1992; Williams, 1994; Albrecht & Sack, 2000). These changes require accounting graduates to be adequately knowledgeable and skillful in meeting the ever changing demands of the economic society. Some research has been carried out throughout recent years for the inclusion of the necessary skills and body of knowledge within the educational curriculum of Iranian universities in order to train accountants who are efficient in meeting the ever changing needs of the economic society. The objective of these researches is to study the importance and necessity of adjusting and reconstructing the accounting curriculum. A historical review of the accounting curriculum at the university level in Iran throughout the past fifty years reflects that no fundamental transition has taken place in the general framework of formal accounting education considering transitions occurring in the economic and professional environment.

According to many experts and university professors, the curriculum of many of the developing countries, and especially Iran, is an excerpt of the syllabus covered in American Universities. This is while, in the United States, due to the role played by the private sector in the economy and their size, the university and college curricula are almost completely attributed to private economic entities and little attention has been given to governmental accounting. Despite this, and the fact that the economy of Iran is being run by governmental institutions, the accounting curriculum in Iranian universities corresponds with the American curriculum.

I have suggested in a research on the accounting educational curriculum that the syllabus should equally emphasize the three sections of general, specialized and accounting knowledge. General knowledge should emphasize communication sciences, mathematics, social and humanistic sciences. The computer course and its application should be placed among the specialized subjects of the accounting course. Traineeship should also be placed among these courses. In general, according to results of researches made in Iran, numerous experts in the field of accounting claim that accounting graduates do not have the necessary knowledge and skills in meeting the demands of the accounting profession.

To fill the gap, a review of the accounting curriculum is among the priorities of the office of educational planning of the Ministry of Sciences, Research and Technologies. Fortunately, the formation of the independent committee of accounting planning by the Iranian Accounting Association last year has initiated this review. Numerous specialized meetings were held with the presence of field experts and finally as an initial step a primary curriculum has been prepared for the associate's degree level and is ready to be presented to the universities for comment.

As you may be aware, accounting academic institutions worldwide have also been carrying out research in this regard. Among these, attempts by AAA as have been partially mentioned in the present article, can be noted. The Iranian Accounting Association has also taken steps to carry out the responsibility that it feels in this regard and we are hoping to witness its progress in the future.

## WHAT DOES TLC MEAN TO YOU?

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

Over the past six months, the TLC strategic planning task force has been working on:

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

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

## **CALL FOR CASES**

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

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

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

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

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

#### **EDITORIAL BOARD**

The journal's distinguished Editorial Advisory and Review Board is made up of members from around the world. A listing of members is available at

[http://www.imanet.org/publications\\_IECJ\\_review.asp](http://www.imanet.org/publications_IECJ_review.asp).

#### **SUBMISSION OF MANUSCRIPTS**

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

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



## AUDITING HISTORIAN NEEDED: CALL FOR PROPOSALS

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

As of March 2, 2010

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **CALL FOR PAPERS**

### ***Issues in Accounting Education***

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

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

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

Instructional best practices should describe successful course strategies and techniques. Submissions are not expected to follow a specified format. However, described practices are expected to be classroom-tested and comparisons to traditional classroom practices should be provided.

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

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

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

## **TLC Mid-Year Meeting Program Committee (TLC)**

**Online, Friday, February 5, 2010**

**11 a.m. – 5 p.m. 11 presentations**

**5 p.m. – 6 p.m. Happy Hour / Networking Event**

**Program Chair, Kathleen Sobieralski**

The mid-year meeting activity began with an e-mail from TLC Chair Dale Flesher on October 21, 2009 seeking assistance from the committee. On November 4 the TLC newsletter arrived from the chair, which included the following announcement:

**SUBMIT your papers, proposals, PowerPoint presentations, or whatever, to the program chairman, Kathleen Sobieralski, at the University of Maryland, at [ksobieralski@umuc.edu](mailto:ksobieralski@umuc.edu)**

The submissions were collected through the December 1, 2009 deadline. December 9, via e-mail attachment files, 15 submissions were presented to the program committee for review. December 22 the original packet was updated with the now received submission from the AICPA on the CPA exam. A submission on state and local government had been requested but was not received. January 5, after discussion with the TLC chair and the committee, the agenda was created with a one hour plenary speaker (TLC member and co author of *Accounting and Auditing Research: Tools and Strategies*) and ten 25 minute ‘sessions’ based on Power Point presentations. The successful submitters were notified January 5 via e-mail. E-mails were also sent to those whose work was not selected and included comments on the work and suggestions for future submissions. Two submissions were received late and considered only by the program chair; they were not selected for the meeting but did receive e-mail notification similar to those who had submitted timely with comments and suggestions.

Included with the January 5 e-mail notifications to those invited to present was a timeline with critical due dates prior to the February 5 meeting including January 18 (due date for presenters to submit PowerPoint files to me so I could forward to the TLC Chair and our Wiley host, Lisa Berry), January 25 (due date for any requested tweaking back from presenters so we are in agreement on slides and “Wiley” tech can format the meeting), and February 2 (10 a.m. or 2 p.m. rehearsal). We discussed telephone ‘back up’ plans, how to work the technology, and the pairing of each hour as these were ‘themed’ both within the hour and for the program as whole.

Each selected presenter was advised to create ‘polling questions’ for audience involvement and to document active participation for the awarding of CPE credit as advised by NASBA. The questions were reviewed by the program chair and agreements were reached with each presenter. These questions were explained in the January 5 e-mail and due January 18.

Friday February 5 was a major snowstorm in the Washington DC area and surrounding states. The online event went well. Surveys were distributed by our hosts at Wiley both for feedback on the event and to distribute CPE to the participants. CPE was awarded based on active participation of the attendees (answering ‘floating’ PowerPoint polling questions within each presentation). The polling questions were developed with the presenters in advance and served both to involve the audience and provide feedback to the presenters as well as to show active participation for CPE credits (as required by NASBA).

Suggestions for future meetings:

1. Inquire if the AAA can centrally receive submissions (are any other mid year or regional meetings using a drop box [annual meeting method] of submissions?)
2. Avoid using your personal e-mail address for the receipt of the submissions; can mid year meeting or TLC have an e-mail address (or do we?)?
3. Require that submissions include a power point to 'show' how the presentation would take place; paper to support the presentation may be optional.
4. Time for each presentation: 20 minutes plus 5 minutes Q&A or some other division vs. a complete 50 minute hour for one presentation.
5. Only the plenary speaker is provided the full 50 minutes; all other presenters have 25 minutes total.
6. Consider officially declaring 'music will be played' during the 10 minutes between sessions; minimize administrative comments; use the Power Point to provide comments during the 'break'
7. Our attendees mentioned they needed a break
8. Create a theme for the meeting (we had somewhat of a theme); ask the AICPA to make a presentation on either the CPA exam or teaching State and Local Government (this is an area of concern here in the DC area, and relates to the economic stimulus as well as with the local / National Association of Government Accountants / AGA).
9. Ask Wiley to provide a standard presenter evaluation form with results. The Chair received a summary of the survey results in one large Excel spreadsheet. Extensive editing would be necessary to provide to each presenter.
10. Send the submissions to the 'committee' for review and ranking; you could send all at once or as they arrive. Use blind submissions, removing the names and identifiers from materials sent to the committee.
11. Acknowledge receipt of submissions; send a reply to all who submit with outcome of their submission (include advice for future presentation for those not selected)

Thank you for this opportunity to serve the American Accounting Association and members of the Teaching Learning and Curriculum section.

Respectfully,  
Kathleen Sobieralski ([ksobieralski@umuc.edu](mailto:ksobieralski@umuc.edu))  
University of Maryland University College

## **Teaching, Learning and Curriculum Section Shared Experiences Committee 2010 Report Donald Wygal, Chairman**

The Shared Experiences Committee of the Teaching, Learning & Curriculum Section (TLC) of the American Accounting Association continued in 2010 to plan for and implement interactive panels at regional meetings and the annual meeting in San Francisco. Our topic builds upon the theme of the past year “Building Partnerships between Academics and Practitioners”. Among the issues explored are possibilities for faculty members and practitioners to work together to pursue a common purpose of enhancing accounting education. These panels bring together educators and practitioners to explore how each may benefit from the other’s experiences. A part of this dialogue includes an exploration of common and distinctive elements of the missions and constraints that are identifiable with academic programs and with the practice environment. The importance of IFRS issues was a focus of many panels as shown below.

The theme of the Mid-Atlantic panel in Philadelphia on April 23 was **Building Partnerships between Academics and Practitioners to Address IFRS Issues.**

**Moderator:** Donald Wygal, Rider University (Shared Experiences Committee Member)

**Panelists:**

Joseph Ragan, St. Joseph's University  
Jeanne Welsh, La Salle University  
Steven Haffner, Partner - PWC  
Kristopher McKinley – KPMG

Both of the practice members are specialists in IFRS at their firms. The two faculty panelists are department chairs. Discussion centered on IFRS practice developments as conveyed from the field and curriculum changes as reported on by the department chairs. The session was very well attended and allowed for ample questions from the attendees and responses from the panelists. The practice representatives noted after the session that the questions and interaction helped them to better identify and understand implementation issues facing educators. They both expressed an interest in continuing the dialogue in the future.

At the Ohio Regional Meeting in Columbus, Ohio on May 7, the theme was **Building Partnerships between Academics and Practitioners to Promote Experiential Learning.**

**Moderator:** Gerald Weinstein, John Carroll University (Shared Experiences Committee Member)

**Panelists:**

Barry Arlinghaus, Miami University of Ohio  
Marsha Huber, Otterbein College  
David C. Lloyd, Audit Partner, PricewaterhouseCoopers  
Matt Yuskewich, Principal, Winterset CPA Group; chair, OSCP Exec. Board

The panelists shared insights on internship and co-op programs as well as overall recruiting strategies employed by practice professionals. Attendee questions included consideration of expectations of employers regarding larger and smaller accounting programs and the availability of experiential learning to students at schools where on-campus visits were limited. Shared

insights were expressed also regarding the value of such programs and linkages between skill developments in the field and in the classroom.

At the Western Region in Portland, Oregon on April 30, the theme was **Preparing for IFRS: Working Together to Prepare the Profession for Changes in GAAP.**

**Panelists:**

Julie Desimone, Moss Adams, Partner

Ryan Dunlap, Moss Adams, Senior Manager

Sara Kenny, PhD; International Finance Corporation, member of the World Bank Group (retired)

Russell D. Price, Intel, Controller--Global Fixed Assets Accounting

David Sawaya, Ernst & Young, IFRS PNW Area Markets Leader

Shared Experiences Committee member Jason Porter of the University of Idaho reports that the initial proposal was so well received that meeting planners featured this panel as the opening plenary session. It was very well attended and feedback from the session was excellent. Jason has been encouraged to submit another proposal for the coming year on topics of interest to the committee. Special thanks are extended to Claire Lathom of the Western Region Planning Committee for her active involvement in arranging for panel participation.

**AAA Annual Meeting San Francisco, California, August 3, 2010, this panel includes:**

**Moderator:** Donald Wygal, Rider University

**Panelists:**

Bea Sanders, KPMG

Ellen Glazerman, E&Y

Gerald Weinstein, John Carroll University

Marlene Plumlee, University of Utah

This panel will focus on IFRS issues. The practice professionals will report on emerging issues and on the growing amount of resources made available from practice to assist educators. The faculty panelists will report on actual experiences in adding IFRS coverage to the curriculum. Ample time is being planned for attendee/panelist interaction.

**Other Regional Coverage and Looking Forward**

Several of the regions have moved to a fall meeting schedule. Our committee will be exploring ways to adapt to this change in scheduling to attempt to add value to those meetings in the future. We anticipate that IFRS and experiential learning issues will continue to be important to members in the coming year. We invite suggestions from TLC members on these and other topics that they would like to be addressed in the coming year.



# **Teaching, Learning, and Curriculum Committee's Innovations in Accounting Education Committee Report for the 2009-2010 Year**

The Committee was divided into three separate subcommittees: Active Learning, Introducing Diversity into the Classroom and Introducing IFRS into the Classroom. The active learning subcommittee was the largest group. Each of the other two had only three members each.

## **ACTIVE LEARNING SUBCOMMITTEE**

The Active Learning subcommittee was headed by Nishat Abbasi who did a wonderful job heading the group. I also want to thank Carol Sargent for providing a definition and brief literature review on active learning (Appendix 2) to be presented at the TLC Breakfast Meeting. The goals developed by the group are as follows:

Goal 1: To explore and promote the role and interrelationships of “Groups” and “Active Learning”

- Objective 1: To explain the nature of Active Learning and its role in curriculum design and implementation
- Objective 2: To explain the nature of “Groups”, Collaborative Learning and Cooperative Learning
- Objective 3: To explore the interrelationships of “Groups” and Active Learning

Goal 2: To explore and promote the role and interrelationships of “Assessments” and “Active Learning”

- Objective 1: To explain the nature of “Assessment” and its role in curriculum design and implementation
- Objective 2: To explore the interrelationships of “Assessments” and Active Learning

## **2010-2011 ACTION PLANS FOR SUBCOMMITTEE ON ACTIVE LEARNING**

The Subcommittee plans to continue its work to:

- Provide description of active learning and summary of literature in active learning in accounting (Appendix 2) to members at AAA Annual Meeting TLC breakfast.
- Recruit funding to reward projects that support the above goals and objectives and to publish the opportunity to the members at the AAA Annual Meeting TLC breakfast.
- Encourage interested faculty to start projects, collect data, and assess outcomes in order to share with the membership.
- Link innovators with co-authors that can assist with data analysis/literature reviews so the active learning innovation and their outcomes are more likely to reach the accounting literature.

## **INTRODUCING DIVERSITY INTO THE ACCOUNTING CURRICULUM SUBCOMMITTEE**

This is a new subcommittee for 2009 and 2010. Rich Kreissle and Kim Fatten did a wonderful job of providing structure and developing goals for the next year. They have developed the following goals for 2010 - 2011:

### **GOALS**

- Goal 1: Disseminate to other AAA members that the committee exists, has initiated two projects and encourage others to join should they be interested in doing so, especially members who are already members of the Diversity Committee.
- Goal 2: Develop a mission statement to provide focus for the future work of the committee.
- Goal 3: Collaborate on a brief article about the committee for publication in the TLC and Diversity Committees' AAA newsletter .
- Goal 4: Collaborate on a CTLA presentation for the AAA Annual meeting in 2011 and possibly for regional or section midyear meetings.

## **INTRODUCING IFRS INTO THE CLASSROOM SUBCOMMITTEE**

After setting up this subcommittee, I realized that I had made a mistake since some many other entities including the large accounting firms, FASB, the SEC, etc. were busy disseminating more information than a subcommittee of three could do. I thank the members for their efforts.

### **FUTURE PLANS FOR THE COMMITTEE**

The goals for the Committee for the 2010-2011 year incorporate all of the above goals. In addition, the following recommendations are made:

- The Innovations and Diversity subcommittees are to stay in place for the next year and hopefully will be staff with the current members and some additional ones (especially from the Diversity Committee).
- We should establish a Teaching with Technology subcommittee to replace the IFRS subcommittee which Rick Lillie has volunteered to chair. Other members have also expressed an interest in this.
- If committee membership stays in place, we will be able to continue our work earlier than the late start we had this year.

I wish to thank all of the members of the committee for their efforts in making this a successful year.

Respectfully Submitted,

Paul

Paul H. Mihalek  
June 28, 2010

## Appendix 1

### **Innovations in Accounting Education Committee**

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

Paul Mihalek, Chair	Central Connecticut State University	<a href="mailto:mihalekpau@ccsu.edu">mihalekpau@ccsu.edu</a>
Nishat Abbasi	Metropolitan State College of Denver	<a href="mailto:abbasin@mscd.edu">abbasin@mscd.edu</a>
David Albrecht	Concordia College	<a href="mailto:albrecht@profalbrecht.com">albrecht@profalbrecht.com</a>
Paul Anderson	Azuya Pacific University	<a href="mailto:pvanderson@apu.edu">pvanderson@apu.edu</a>
Phil Brown	Harding University	<a href="mailto:pbrown@harding.edu">pbrown@harding.edu</a>
M. Catherine Cleveland	Kennesaw State University	<a href="mailto:mcleave1@kennesaw.edu">mcleave1@kennesaw.edu</a>
Meg M. Devine	University of Wisconsin - Eau Claire	<a href="mailto:devinermm@uwec.edu">devinermm@uwec.edu</a>
Kimberly Fatten	Indiana University	<a href="mailto:kfatten@indiana.edu">kfatten@indiana.edu</a>
Vicki Jobst	Benedictine University	<a href="mailto:vjobst@ben.edu">vjobst@ben.edu</a>
Rich Kreissle	Landmark College	<a href="mailto:RichardKreissle@landmark.edu">RichardKreissle@landmark.edu</a>
Rick Lillie	California State University - San Bernadino	<a href="mailto:rlillie@csusb.edu">rlillie@csusb.edu</a>
Karen Osterheld	Bentley College	<a href="mailto:kosterheld@bentley.edu">kosterheld@bentley.edu</a>
Jacqueline Perry	WVU Institute of Technology	<a href="mailto:jperry@wvutech.edu">jperry@wvutech.edu</a>
Carol W. Sargent	Georgia State University	<a href="mailto:csargent@gsu.edu">csargent@gsu.edu</a>

### **Subcommittee Assignments as of January 18, 2010**

#### **Active Learning**

Nishat Abbasi, Proposed Chair  
David Albrecht  
Paul Anderson  
M. Catherine Cleveland  
Meg M. Devine  
Karen Osterheld  
Jacqueline Perry  
Carol W. Sargent

#### **Introducing IFRS into the Classroom**

David Albrecht  
Rick Lillie  
Vicki Jobst

(Need a volunteer for chair)

#### **Introducing Diversity into the Classroom**

Richard Kreissle, Chair  
Kim Fatten  
Paul Mihalek

## Appendix 2

### OVERVIEW OF ACTIVE LEARNING

Active learning occurs when students do not passively acquire knowledge, skills, and abilities, but instead participate and engage in the learning process (Brickner et al. 2008). Active versus passive learning exist along a continuum, with no pedagogy claiming a purely active or passive environment (Edmonds and Edmonds 2008). In addition to participating, active learners monitor their current levels of understanding and develop their own solutions or explanations (Chu and Libby 2010, Springer and Borthick 2007). Self-generated explanations and self-monitoring help students to make sense of what they are learning (Springer and Borthick 2007) and to reflect on what worked and what needs improving (Bransford 2000; van Hout-Wolters et al. 2000).

Most studies find that active learning leads to stronger student performance in accounting (Edmonds and Edmonds 2008, Springer and Borthick 2007, Hermanson 1994, Cottell and Millis 1993) but there are exceptions (Marcheggiani, Davis & Sander 1999). While the evidence linking active learning to higher course grades is more extensive, the accounting literature claims that active learning leads to other academic goals such as a greater interest in the subject matter; higher levels of intrinsic learning satisfaction; a developing desire to become lifelong learners; and improved communication, thinking and analytical skills (Brickner et al. 2008). Some work suggests that the order of passive tasks versus active tasks impacts outcomes (Phillips and Vaidyanathan 2004) and that lectures are most effective at certain places in the learning sequence (Schwartz and Bransford 1998). Clearly, more work is needed in accounting to better understand best teaching and learning practices, and, more specifically, which academic goals are better served with more active or more passive approaches and why.

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## **Teaching, Learning, and Curriculum Committee's AAA Commons Committee**

Chaired by Bob Allen, University of Utah

Members of our Committee contributed to the AAACommons with a modest number of postings during the last year. One member of the Committee, Bob Jensen, is probably the most prolific contributor to the Commons. He regularly provides thoughtful commentaries and insights. Members of the committee have also been involved in making comments and suggestions that will improve the usefulness of the AAACommons to AAA members.

We believe there is significant potential for this innovative tool. There is still much work to be done to involve more people in posting and using the commons. I believe that the TLC Section has a great deal of potential to improve the usefulness of the commons for all AAA members. We share a common interest in teaching and learning resources and may have a competitive advantage over other sections to provide teaching related content in the AAACommons.

Respectfully submitted,  
Bob Allen, Chair AAACommons Committee

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## By-Law Review Strategic Committee

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

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## Historical Preservation Committee

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

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## 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.

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## Measuring Accounting Learning Monograph Committee

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

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Chih-Chen Lee	Northern Illinois University	<a href="mailto:clee@niu.edu">clee@niu.edu</a>

## Membership Committee

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

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## Program Committee

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

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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.

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# 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 \_\_\_\_\_