



Thought Leaders in Accounting

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

The Accounting Educator

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A MESSAGE FROM THE CHAIR

July 2011

Dear TLC Members

I am really enjoying the opportunity to work with so many great volunteers who are shaping the future of the TLC Section. I view our section as the place where accounting educators connect on issues at the heart of teaching and learning excellence. I consider it a privilege to serve as an officer of the Section. I'm especially looking forward to the Annual Meeting in Denver from August 6-10, 2011!

The annual meeting provides many opportunities for us to sharpen our skills, rejuvenate our enthusiasm, and refresh our passion for teaching. The program contains some outstanding education research and some great teaching panels.

Annual Meeting

It's not too late to register for the 2011 Annual Meeting. You can register online at the AAA website until **4:00 PM EDT July 25, 2011**. The Teaching, Learning & Curriculum (TLC) Section and KPMG are proud to announce our guest speaker, Dr. Richard J. Light, the Walter H. Gale Professor of Education, Kennedy School of Government, at Harvard University. You will have two opportunities to hear Dr. Light speak. The first is at the **TLC breakfast on Monday, August 8th**. The second will be on Tuesday evening during the **2nd Annual WOW Event at the Denver Art Museum on Tuesday August 9th from 6:30-9:30 pm**. Registration for these events is currently underway through the AAA's Annual Meeting registration process. Additional details about Dr. Light and the specific topics he will discuss can be found on page 3 of this newsletter. I hope to see you at both the breakfast and the WOW Event. You won't want to miss it! I express sincere appreciation to Cathleen Burns for her persistence and determination which has made these events possible. We also owe a collective thanks to KPMG for their generous financial support!

The Annual Meeting will also feature many

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outstanding sessions that will help us all learn to be more effective educators. You can find detailed information about At-Large Sessions organized by the Teaching and Learning Events Team beginning on page 9 of the newsletter.

Thanks for all you do to support the activities of the Teaching, Learning & Curriculum Section! I look forward to seeing you in Denver!

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

Manuscripts and Shaggy Dog Stories

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

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.

The Accounting Educator
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TLC Events at AAA 2011

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

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

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

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

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

AAA 2011: AT-LARGE PANEL SESSIONS
SPONSORED BY THE TEACHING AND LEARNING EVENTS TEAM
(To verify dates and times, please check the annual meeting schedule.)

For a complete listing of the TLC section's annual meeting presentations, go online to http://aaahq.org/AM2011/KC_program_PublishBySection.cfm?sectionID=15.

Teaching and Learning Events Team

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

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

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

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

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

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

IFRS Implementation—Realities in Practice and Roundtable Exercise

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

Moderator: Professor Patrick Turner, The Ohio State University (turner_569@fisher.osu.edu)

Panelists/Presenters:

D. J. Gannon, Partner, Deloitte LLP (dgannon@deloitte.com)

Professor Patrick Turner, The Ohio State University (turner_569@fisher.osu.edu)

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

Education Opportunities for Accounting Faculty and Professionals

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

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

Panelists:

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

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

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

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

Julie Smith David, Arizona State University (Julie.Smith.David@asu.edu)

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

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

2011 AAA Innovation in Accounting Education Award Winner (TBD)

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

Moderator: Donald E. Wygal, Rider University (wygal@rider.edu)

Presenter: 2011 Award Winner—TBA

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

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

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

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

Presenters: TBA

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

Teaching Fair Value in the Accounting Curriculum: Approaches and Techniques

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

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

Panelists:

Keith Sellers, University of Northern Alabama (kfsellers@gmail.com)

Rebecca Shortridge, Northern Illinois University (shortridge@niu.edu)

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

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

Foundations for the Profession: An International Perspective

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

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

Panelists:

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

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

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

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

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

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

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

Panelists:

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

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

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

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

KPMG: Bringing the Profession to the Classroom

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

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

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

Panelists:

Bea Sanders, KPMG (bsanders@kpmg.com)

Steven D'Agustino, Fordham University (steven.dagustino@gmail.com)

Barbara Porco, Fordham University (BPorco@fordham.edu)

Blane Ruschak, KPMG (blaneruschak@kpmg.com)

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

Pathways Commission Update

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

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

Panelists:

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

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

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

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

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

Competency Profiles for Management Accounting Practice: Curriculum Implications

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

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

Panelists:

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

James Sorensen, Professor of Accounting, University of Denver (jsorense@du.edu)

Sandy Richtermeyer, Associate Professor and Chair, Department of Accountancy, Xavier University and Chair, Institute of Management Accounting (IMA) (richtermeyer@xavier.edu)
Marc J. F. Wouters, Professor of Management Accounting, University of Twente, The Netherlands (m.j.f.wouters@utwente.nl)

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

Discussion Forum: Tackling Teaching Together: Upper-Division Courses

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

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

Session Coordinators/Facilitators:

Susan Crosson, Santa Fe College (susan.crosson@sfcollge.edu)
Cassy Budd, Brigham Young University (cassybudd@byu.edu)

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

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

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

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

Panelists:

Cathleen S. Burns, University of Colorado, Boulder (Cathleen.Burns@Colorado.edu)
Susan K. Wolcott, CA School of Business (swolcott@wolcottlynch.com)
Kathryn Lancaster, Bainsbridge Graduate Institute (kate.lancaster@bgi.edu) on leave from CalPoly State University, San Luis Obispo

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

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

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

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

Schools Profiled/Panelists:

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

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

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

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

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

Running Circles Around Writing

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

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

Regardless whether or not attendees bring a paper, they will learn the techniques of facilitating writing circles that they can adopt on their own campus. As a way of providing continued

support after the session, attendees (and their colleagues) will be invited to join a virtual "writing circle" that the coordinators will be setting up on the *AAA Commons*. This session is being sponsored by the TLC Section Faculty Development Committee.

Session Coordinators/Facilitators:

Marsha Huber, Youngstown State University (mmhuber@ysu.edu)
Natalie Churyk, Northern Illinois University (nchuryk@niu.edu)

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

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

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

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

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

Soft Skills Needed for Professional Advancement and Success

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

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

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

Panelists:

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

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

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

Management Accounting: Alignment of Curriculum and Professional Certification

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

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

Panelists:

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

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

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

Lori Fuller, Associate Professor, West Chester University (LFuller@wcupa.edu)

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

Teaching the Accounting Systems Course from a Conceptual Foundation

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

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

Panelists:

Julie Smith David, Arizona State University (Julie.Smith.David@asu.edu)

Cheryl Dunn, Grand Valley State University (dunnc@gvsu.edu)

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

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

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

Enliven and Expand Your Classroom with 21st Century Communication Technology

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

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

Panelists:

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

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

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

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

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

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

Forensic Accounting—Bridging the Gap Between Theory and Practice

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

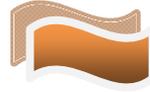
Moderator: Barbara Andrews, AICPA (bandrews@aicpa.org)

Panelists:

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

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

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



AAA 2011: TWO-YEAR COLLEGE SECTION PANELS

(To verify dates and times, please check the annual meeting schedule)

http://aaahq.org/AM2011/KC_program_PublishBySection.cfm?sectionID=16

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

See you in Denver,

Barbara Thomas, Vice Chair
Two-Year College Section
Illinois Central College

Monday, August 8, 10:15 am to 11:45 am

Addressing the Transfer Gap with Summer Residency Programs

Moderator: Susan V. Crosson, Santa Fe College

Panelists:

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

Monday, August 8, 2:00 pm to 3:30 pm

Teaching Strategies – Ways to Increase Student Learning

Moderator: Tracie Nobles, Austin Community College

Panelists:

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

Tuesday, August 9, 10:15 am to 11:45 am

Student Skills for Increased Employability and New Classroom Activities

Moderator: Christine Kloezeman, Glendale Community College

Panelists:

Catherine Jeppson, California State University at Northridge
Helena Mitev, University of Tasmania, Australia

Tuesday, August 9, 2:00 pm to 3:30 pm

Best Practices at State and Local Conferences

Moderator: Suzanne Oliver, University of West Florida

Panelists:

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

Wednesday, August 10, 2:00 pm to 3:30 pm

A Roundtable Discussion: Transfer Student Success

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

Panelists:

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



Worksheet Worries

by

Bryan Bessner, MBA
George Brown College
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The beginning of this short article is in fact a paean, a tip of the hat to the venerable worksheet. Anyone who studies and/or uses a spreadsheet knows that it is a marvel of condensation, showing as it does all the stages of an entity's financial activity, stretching from the unadjusted trial balance to the final figures that will appear on financial statements.

From a horizontal perspective, the period-end history of each account is laid out from left to right, easy to follow and analyze. From a vertical point of view, the worksheet is useful as well, for each double set of columns is shown to balance, proving that the rules of debit and credit have been properly followed, and that all additions and subtractions affecting the accounts have been appropriately dealt with. Moreover, the positioning of accounts clearly indicates which ones were in use during the relevant time period. The additional accounts appear at the end of the list, likely out of correct order, but silently telling the reader by their very existence that certain necessary adjustments were made.

All of this information follows a standard format, which is a blueprint for any other entity's worksheet. One of the important concepts we teach in first-level financial accounting classes is the conformity of financial statement format, which contributes to the reader's ease of comprehension. The worksheet setup is certainly part of this.

So with all these wonderful things to say about the 10-column worksheet, why does this article's title allude to worries? To understand them, the reader must know the environment in which I teach. My community college, situated in Toronto, Canada's largest city, boasts a very well-known hospitality division, named the Centre for Hospitality and Culinary Arts. A good portion of our fame rests deservedly with our Chef School, where top-notch industry-honed culinary instructors prepare students for a life in foodservice management, food preparation, baking, wine appreciation, etc. The centre also contains the School for Hospitality and Tourism Management, an arm of the college consisting of many varied hospitality-based programs of study, such as hotel management, special event planning, food and beverage management, nutrition management and even an applied bachelor's degree in hospitality.

Why do Hospitality Majors Need Accounting Courses?

For all of the programs in the centre, a specially-designed hospitality mathematics course is required, and within many of these programs there are mandatory courses in both financial and managerial accounting. Many of our students receive a strong foundation in business, and specifically its language of choice, accounting. This is not to say that accounting is the favourite subject of the majority of our students. In fact, some of them begin their accounting courses by questioning the need for them. "I'm here to learn to work in a hotel (restaurant, spa, etc.)," is the common cry, "not to worry about debits and credits." Eventually the students start to realize that running *any* kind of business, including one based on hospitality, requires at least a basic understanding of accounting principles, and the ability to prepare and read financial statements, budgets, breakeven analyses, bank reconciliations, cost behaviour analyses and other accounting

documents. By the end of the managerial accounting course, the students have also experienced real-life training via an externship (a short-term training position in an actual hospitality business), and so generally recognize the value of the accounting skills we are helping them acquire.

Should Worksheets Be Included for Non-Accounting Majors?

What does all this have to do with the wondrous worksheet? The answer to that question is simple, and can be most easily formulated as another question—should we teach worksheet procedures *at all* to non-accounting majors?

When it comes to the instruction of accounting majors, there is no doubt that the intricacies of the worksheet are essential to their knowledge. The complex transactions they will confront in their later studies in Intermediate and Advanced Accounting and the effect of these transactions on an entity's financial statements are best laid out via the worksheet. Topics such as consolidations, for example, are beautifully summarized using a worksheet approach.

Non-accounting majors are in a different position. They need exposure to the basics of both financial and managerial accounting, but the “fear and loathing” of the subject, which they experience (and frequently express, whether in Las Vegas or elsewhere), implies that their instruction needs to be handled in a different way. As much as **we** see the worksheet as rational, benign and useful, **they** see it as a confusing minefield of columns and rows that never end up where they should. I have taught the worksheet to my students for years, spending a great deal of precious instructional time helping them through a technique that, in reality, they may never use or even observe during their working lives.

As a result, and not without vacillating about the issue for some time, over the past couple of years I have essentially dispensed with teaching the worksheet. Do I teach adjusting entries? Of course! Any business person needs to know that month-end adjustments to the accounts are normal, and reflect the proper applications of the matching principle, as well as the revenue and expense recognition concept. So my students and I work through problems together in which we create ordinary dated journal entries, “post” these entries to T-accounts, and put together a trial balance. Then we plan out the adjusting entries, writing them in the journal and “posting” them once again to the T-accounts, creating new accounts as needed. From there we move to the preparation of an adjusted trial balance, and ultimately that of the three typical financial statements. (The cash flow statement is taught in our managerial accounting course.)

Why I Don't Include Worksheets for Non-Accounting Majors

All that is missing from my approach is the actual 10-column worksheet. Does the absence of this summary document significantly diminish my students' understanding of financial accounting? Are they not learning to perform all the necessary tasks of the accounting cycle? In my opinion, the answer to my first rhetorical question is “no,” while the second one merits a definite “yes.” Although this “yes” does not resound as strongly as that of Molly Bloom at the end of Joyce's *Ulysses*, I think it does the trick. And in the process, classroom time is freed up that can be used to solve more problems, giving the students more of what they need most of all—exposure and practice.

Reactions to the pedagogic decision I have made would be welcome. Again, it must be emphasized that this approach is used **only** with non-accounting majors. To my mind, the value of the worksheet has always been high, and my respect for it is strong, but there are situations

where tradeoffs appear to be required. Granting my particular kind of students more time to work with the accounting process rather than deal with its formalized product gives me the feeling that I am affording them a greater opportunity to succeed.



VARIANCE ANALYSIS: A PERSONAL BUDGET APPROACH

by
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The concepts in accounting are usually very difficult for students to comprehend and the understanding, preparation, and analysis of the budgeting process is an example. The Institute of Certified Managerial Accountants provides guidance in identifying the cognitive skills necessary to become a managerial accountant. These cognitive skills can also be applied to their own lives. The cognitive skills are knowledge, comprehension, application, analysis, synthesis and evaluation. The personal budget project is in compliance with this skill set:

- Knowledge – principles and procedures in the budget process.
- Comprehension – classify income and expenses.
- Application – use the knowledge in preparing a budget.
- Analysis – analyze and explain why the estimated budgeted amounts did not match the actual budgeted amounts
- Synthesis – formulate a new budget based upon previous learning.
- Evaluation – make recommendation, draw conclusion to modify the budget.

For the personal budget project, I use Project Based Learning as my instructional approach to encourage active learning. To make the budgeting ideas come alive, students collect their own data based upon their income and expenses to draw attention to the importance of budgeting. Sometimes students do not have a tangible understanding of sales budgets, production budgets, raw materials budgets and the budgets that a corporation needs in making decisions. However, students do know how much income they earn and the costs of being a student. Making the analogy between the student budget and the corporate budget may help in focusing on the concepts of budgeting, the analysis of the difference between estimated/projected amounts, and the recommendations for improvements going forward.

Student Goals

1. Students should be able to use technology (Excel) in collecting their own budget data.
2. Students should be able to perform calculations and draw conclusions based upon the data and variance analysis.
3. Students should be able to understand the concepts, content and theory of the budgeting process
4. Students should be able to write a report based upon their own budget data.
5. Students should be able to apply accounting knowledge with unstructured data.

Process

Five weeks before the presentation of the budgeting chapter, briefly discuss what a budget is, ask the students to start collecting data for their budget focusing on the income statement items. The class has a short discussion on estimating their income at the end of one month and the same for estimating their expenses for the month to create a “standard” budget.

For Week One, create an Excel spreadsheet for Revenue and Expenses for one month. In class, students discuss their source of income and expenses. Students create an Excel spreadsheet based upon their situation. A sample spreadsheet can be available.

NAME OF THE STUDENT _____
 BUDGET FOR THE MONTH OF _____

Revenue and Expenses	ESTIMATED For the Month
REVENUE:	
Wages Income	
Savings Income	
Other Income	
TOTAL INCOME	
EXPENSES:	
Coffee	
Food	
Transportation	
Gasoline	
Clothing	
Other Expenses	
TOTAL EXPENSES	
NET INCOME (Loss)	

Exhibit 1

Going forward (weeks 2, 3, 4 and 5), the students collect their actual income and actual expenses each week for the next four weeks. At week 4, students read the chapter about budgeting and have had a class discussion on the budgeting process.

NAME OF THE STUDENT _____
 BUDGET FOR THE MONTH OF _____

Revenue and Expenses	Actual for the week 2	Actual for the week 3	Actual for the week 4	Actual for the week 5	Total for the four weeks of data
REVENUE:					
Wages Income					
Savings Income					
Other Income					
TOTAL INCOME					
EXPENSES:					
Coffee					
Food					
Transportation					
Gasoline					
Clothing					
Other Expenses					
TOTAL EXPENSES					
NET INCOME (Loss)					

Exhibit 2

At the end of the month (week 5), students calculate the totals of the revenues and expenses in their spreadsheet. To complete the budget analysis for the month, students place the estimated budget they created at the beginning of the process (refer to Exhibit 1), add a column entitled “Actual for the Month” in the final budget, then transfer the summary revenue and expenses from the amounts collected for the month (Exhibit 2). To determine the variances, students calculate the difference between the estimated budgeted amounts with the actual budgeted amounts. From their variance analysis, students analyze why the differences occurred. Students write a report describing their budget process, procedures, conclusions and recommendations based upon their budget.

NAME OF THE STUDENT
BUDGET FOR THE MONTH OF _____

Revenue and Expenses	ESTIMATED For the Month (from week one)	<i>ACTUAL</i> FOR THE MONTH	VARIANCE ANALYSIS
REVENUE:			
Wages Income			
Savings Income			
Other Income			
TOTAL INCOME			
EXPENSES:			
Coffee			
Food			
Transportation			
Gasoline			
Clothing			
Other Expenses			
TOTAL EXPENSES			
NET INCOME (Loss)			

Exhibit 3

Outcomes of the Personal Budget Project:

1. Students *demonstrate* the ability to analyze budgeting (variance analysis) information in making decisions.
2. Students *demonstrate* an understanding of the budgeting process.
3. Students *demonstrate* the ability to think ahead and use critical thinking to make economic decisions based upon an analysis of their budget. Did the process change the way they spend their money?
4. Students *demonstrate* knowledge of budgeting using Excel to prepare a budget based on their income and expense information.
5. Students *demonstrate* their knowledge of budgeting by drawing conclusions and making recommendations for the future.

The personal budget project assists students in managing the outflow and inflow of cash and helps in changing their habits to be more responsible in handling their own funds. This project provides active learning for life well beyond the classroom.

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

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

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

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Journal of Accounting Education: General Information

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

^^^^^^

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

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

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

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

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

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

Membership Application for the Teaching, Learning & Curriculum Section

ID# _____

Name _____

Address _____

Affiliation _____

Telephone: Office _____ Home _____ Fax _____

Dues Enclosed: \$10

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

Billing Address _____

Account Number _____ Expiration date _____

Signature _____