



Thought Leaders in Accounting

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

# The Accounting Educator

Summer 2012

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## A MESSAGE FROM THE CHAIR

July 2012

Dear TLC Section Members:

I considered it a privilege to serve as an officer of the Section and enjoyed the opportunity to work with so many 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'm looking forward to the Annual Meeting in Washington, DC from August 4-8, 2012 whose theme, Seeds of Innovation (<http://aaahq.org/AM2012/index.cfm>), is so timely for today's educators. The annual meeting provides many opportunities for us to sharpen our skills, rejuvenate our enthusiasm, and refresh our passion for teaching. The program (<http://aaahq.org/AM2012/program.cfm>) contains outstanding education research and great teaching panels. To review the TLC sessions and panels, please refer to page 5 of *The Accounting Educator*.

### Annual Meeting and WOW Event

You can register for the 2012 Annual Meeting until **July 23, 2012, 4:00 PM EDT**. The Teaching, Learning & Curriculum (TLC) Section **breakfast and business meeting is on Monday, 8/6**, 6:45am to 8:15. Our **speaker is Dr. G. Peter Wilson**, former AAA President and the Joseph L. Sweeney Chair of Accounting at Boston College.

**On Tuesday, August 7, the 3rd Annual WOW Event** is at the Gaylord National Hotel. The event features **Dan Roam**, the best-selling author of *The Back of the Napkin* and *Blah, Blah, Blah: What to do When Words Don't Work*. Tickets for the event can be purchased online at <http://aaahq.org/AM2012/wow.cfm>. Additional details about Dan Roam and his presentation are on page 4.

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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!

**Chair-Elect, Susan V. Crosson**

Susan will be sworn in as the TLC section Chair at the Annual Meeting. And, how lucky we are to have someone like Susan, who spearheaded the annual Conference on Teaching and Learning in Accounting (CTLA), and has contributed so much to our organization and section.

Time for me to say Au Revoir and thanks to so many of you who contribute to our section.

Sincerely,

Bob Allen  
Chair, TLC Section 2010-2012  
Professor of Accounting and David Eccles Scholar  
University of Utah

**Manuscripts and Shaggy Dog Stories**

Anyone wishing to submit short manuscripts, cartoons, letters to the editor, call for papers, announcements, or other articles of interest for publication in the *The Accounting Educator* should email material to [carol@carolyacht.com](mailto:carol@carolyacht.com).

**CALL FOR SHORT PAPERS FOR NEXT ISSUE –  
ANY ISSUE CONCERNING ACCOUNTING EDUCATION**

The TLC Newsletter is accepting submissions on any issue regarding accounting education or curriculum. Your manuscript should be short (not over two to three pages single spaced). Submit your manuscript in Word or RTF format electronically by September 30, 2012.

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# AAA 2012

<http://aaahq.org/AM2012/index.cfm>



## WASHINGTON, DC SEEDS OF INNOVATION

**American Accounting Association** Annual Meeting  
and Conference on Teaching and Learning in Accounting

AUGUST 4–8, 2012 • WASHINGTON, DC

[Overview](#)

[Registration](#)

[Program](#)

[Events](#)

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### Annual Meeting Information



#### *Seeds of Innovation*

The theme for the 2012 AAA Annual Meeting is "Seeds of Innovation." This theme focuses on the broad need for greater innovation in accounting scholarship. The hope is to engage all members in a conversation about how better to enhance the discipline as a whole in terms of intellectual vitality. While much of the format for the 2012 meeting will be similar to recent AAA annual meetings, it is expected that an important component will focus on new developments in related fields as well as new means for educating the students entrusted to us. The aspiration for the 2012 AAA Annual Meeting is to provide an exemplary resource for members to gain new knowledge and develop their long-term scholarly interests.

On August 4–8, 2012, the American Accounting Association (AAA) will hold its Annual Meeting at the [Gaylord National Hotel in Washington, DC](#)

# TLC WOW Event 2012

Sponsored by the  
AAA Teaching, Learning & Curriculum Section  
and KPMG LLP



## What to do when words don't work

#5



Reception with Presentation and Workshop by Dan Roam

Best-selling international author, *The Back of the Napkin* and  
*Blah, Blah, Blah: What to Do When Words Don't Work*

Tuesday, August 7, 2012

Potomac Ballroom, Gaylord Hotel

Reception and fun activities beginning at 6:00PM

Hors D'Oeuvres and Beer, Wine and Soda

Ever wonder if your students will remember what you teach them? Ever worry about finding better ways to communicate difficult accounting concepts? Please join the TLC Section and KPMG as we consider ways to help our students think and learn more quickly.

Dan Roam has helped leaders at Microsoft, Google, Wal-Mart, Boeing, and the United State Senate solve complex problems through Visual Thinking. During the evening, he will show us how drawing pictures can help our students learn about accounting. So, come, ready to eat, network, listen and DRAW. You will walk away with fresh, new ideas to implement when classes start this fall!

# 2012 Annual Meeting Sessions

## Teaching, Learning and Curriculum Section

[http://aaahq.org/AM2012/KC\\_program\\_PublishBySection.cfm?sectionID=15](http://aaahq.org/AM2012/KC_program_PublishBySection.cfm?sectionID=15)

**Monday August 6, 2012 — 10:15 am-11:45 am**

### **1.42 Case Studies in Auditing**

(NASBA Field of Study: Auditing)

**Moderator:** Nancy L. Harp, Clemson University

#### *Sentinel Management Group: A Case Study on Attestation Standards*

Charles P. Cullinan, Bryant University; Cassandra Rohland, US Coast Guard Academy;

*Discussant:* Dragan Stojanovic, University of Toronto (Rotman School of Management)

#### *Auditing students learning by teaching: A cash control project*

Anne M. A. Sergeant, Grand Valley State University; David M. Cannon, Grand Valley State University;

*Discussant:* Janet Beverley Morrill, University of Manitoba

#### *Teaching Internal Controls Using a Fraud Case at Bank of China*

Huong Higgins, Worcester Polytechnic Institute;

*Discussant:* Shaokun Yu, Northern Illinois University

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### **1.43 Thoughts on Teaching Intermediate Accounting**

(NASBA Field of Study: Accounting)

**Moderator:** Joseph Riotto, New Jersey City University

#### *The IFRS Debate: To Adopt or Not?*

Anna Alon, Rollins College;

*Discussant:* Francis J. Farina, Saint Michael's College

#### *Find it, Fix it, and Thrive: The Impact of Insisting on Proficiency in Prerequisite Knowledge in Intermediate Accounting*

Carol Springer Sargent, Macon State College;

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

#### *Illustrations in Financial Accounting Textbooks: Function and Placement Interact to Affect Student Learning*

Fred Phillips, University of Saskatchewan; Sarah Alford, HergottDuvalStack; Sarah Guina, Deloitte;

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

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**Monday August 6, 2012 — 2:00 pm-3:30 pm**

**2.09 Integrating Research into Teaching**

(NASBA Field of Study: Specialized Knowledge and Applications)

**Moderator:** Karen Sedatole, Michigan State University

***Panelists:***

Mark T. Bradshaw, Boston College

Henri Dekker, Maastricht/Netherlands

Anne M. Farrell, Miami University

Connie Weaver, Texas A&M University

**Description:** A panel of five accounting faculty from the Europe and North America will report on their experience engaging undergraduate in accounting research.

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**2.37 Novel Approaches to Managerial/Cost Accounting**

(NASBA Field of Study: Accounting)

**Moderator:** Mark Friedman, University of Miami

*An Online Course in Cost Accounting: Development, Performance & Perceptions*

Amelia A. Baldwin, University of Arkansas - Fort Smith;

*Discussant:* Michele Matherly, Xavier University

*A Comparison of Students' Performance in an Online Introductory Managerial Accounting Course with Hybrid Classroom Setting*

Ibrahim M. Aly, Concordia University;

*Discussant:* Francis J. Farina, Saint Michael's College

*Bringing the Carnival to the Classroom*

C. Andrew Lafond, The College of New Jersey;

*Discussant:* Edward R Walker, University of Central Oklahoma

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**2.38 On-line/hybrid Learning**

(NASBA Field of Study: Personal Development)

**Moderator:** Dennis Bline, Bryant University

*Web-based homework: Differences between online and in-person students*

Cynthia J Khanlarian, Concord University; Rahul Singh, University of North Carolina - Greensboro;

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

*Cognitive Fit of Online Homework with Examination Performance in an Introductory Financial Accounting Course*

Darryl J. Woolley, University of Idaho;

*Discussant:* Dennis Bline, Bryant University



[\*The Effect of Human Interaction on Student Performance and Satisfaction of Blended Learning\*](#)

Chan Du, University of Massachusetts Dartmouth; Jia Wu, University of Massachusetts Dartmouth;

*Discussant:* Mostafa M Maksy, Kutztown University of Pennsylvania

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**Monday August 6, 2012 — 4:00 pm-5:30 pm**

**3.10 Developing a Global Mindset: A Collaboration between the College of William and Mary and the Ernst & Young Academic Resource Center**

(NASBA Field of Study: Personal Development)

**Moderator:** Tom White, College of William & Mary, Assistant Dean, Accounting Programs

***Panelists:***

Catherine A. Banks, Program Director, Ernst & Young Academic Resource Center

Ken Bouyer, Ernst & Young, Americas Director of Inclusiveness

Linda Espahbodi, College of William & Mary

**Description:** In the fast-changing, global marketplace, students need to have a global mindset to be successful. However, this mindset must be developed and nurtured through a focus on specific competencies that include psychological, intellectual and social skills. In this session, distinguished faculty from the College of William & Mary will share their success in developing a unique global mindset program for their students including an international residency. Additionally, you will also hear from Ernst & Young professionals about the business case for this skillset and supporting curriculum resources available through the EYARC.

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**3.43 Creative Teaching Techniques**

(NASBA Field of Study: Personal Development)

**Moderator:** Tracie Nobles, Austin Community College

[\*Empirically Assessing the Importance of Computer Skills\*](#)

William M. Baker, Appalachian State University;

*Discussant:* Ann C. Dzurainin, Northern Illinois University

[\*Interest and Optics: Blending Physics with Accounting when teaching business math\*](#)

Zosia A. Sant'Ana, University of Sao Paulo; Edgard B. Cornachione Jr., University of Sao Paulo;

*Discussant:* Charles P. Cullinan , Bryant University

[\*Do the Benefits of an Intermediate Accounting I Active-Learning Case Vary with Different Student Learning Preferences \(VARK\)?\*](#)

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

*Discussant:* John D Rossi, Moravian College

### **3.44 Teaching Options in Intermediate Accounting**

(NASBA Field of Study: Accounting)

**Moderator:** Meghann Cefaratti, Northern Illinois University

[Earnings Management Constraints: An Examination of the Tradeoff Between Accruals-Based Earnings Management and Classification Shifting](#)

John L. Abernathy, Oklahoma State University; Brooke Beyer, Oklahoma State University; Eric Rapley, Oklahoma State University;

*Discussant:* Mark E Riley, Northern Illinois University

[Al Dente A Story About Pasta](#)

Gary P. Schneider, Quinnipiac University; Aamer Sheikh, Quinnipiac University; Kathleen A. Simone, Quinnipiac University;

*Discussant:* Paul H Mihalek, Central CT State University

[Accounting for Investments with Significant Influence: The Equity Method versus the Fair Value Option](#)

Richard Gore, Fort Lewis College; Brittany Dreher, Dalby, Wendland; Steve Crowley, Colorado Mesa University;

*Discussant:* Mohamed A. Elbannan, American University in Cairo/Cairo University

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**Tuesday August 7, 2012 — 10:15 am-11:45 am**

### **4.15 Shared Experiences: Academic Partnering with the Securities and Exchange Commission**

(NASBA Field of Study: Personal Development)

**Moderator:** Donald E. Wygal, Rider University

***Panelists:***

Betty Chavis, Cal State Fullerton

Susan Koski-Grafer, SEC

Vivek Mande, Cal State Fullerton

Kevin M. Stout, SEC

**Description:** The Shared Experiences Committee of the Teaching, Learning & Curriculum Section (TLC) of the American Accounting Association has planned for an interactive panel at the Annual Meeting in Washington, D.C. in August 2012. Our topic will build upon our theme of recent years “Building Partnerships between Academics and Practitioners”. Committee work in recent years has fostered partnering relationships with section and regional leaders to identify opportunities of particular relevance to meeting attendees.

Among the issues to be 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 practice members to explore how each may benefit from the fruits of the other’s experiences. A part of this dialogue will include an exploration of common and distinctive elements of the missions and constraints that are identifiable with academic programs and with the practice environment. A theme of our panels, therefore, is that academics and practitioners can benefit by better understanding the richness, as well as the constraints, of the other’s experiences. From such awareness, we can explore mutually-



beneficial efforts.

Given the setting of the Annual Meeting in Washington D.C., it is appropriate that the focus of our panel is upon academic partnering with the Securities and Exchange Commission (SEC) for mutual benefit.

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#### **4.48 Development of Soft Skills Communications/Multicultural/Emotional Intelligence** (NASBA Field of Study: Communications)

**Moderator:** Katrina Mantzke, Northern Illinois University

[Evaluating the Benefits of Group Work in a Multicultural Learning Environment: Implications for Curriculum Reform](#)

Beverley Jackling, Victoria University; Riccardo Natoli, Victoria University; Maria Prokofieva, Victoria University;

*Discussant:* Kay M Poston, University of Indianapolis

[An Exploration of Instructor Feedback and Student Revisions on a Written Accounting Case](#)

Susan K. Wolcott, CA School of Business; Fred Phillips, University of Saskatchewan;

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

[Beyond Generic Skills to Emotional Intelligence in Accounting Education: The Implications of the Commonalities and Differences between the Two Constructs](#)

Lyn Daff, Avondale College ; Paul De Lange, RMIT University, Australia; Paul De Lange, RMIT University, Australia; Beverley Jackling, Victoria University;

*Discussant:* Edward R Walker, University of Central Oklahoma

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#### **4.49 Preparing Students for the Accounting Profession**

(NASBA Field of Study: Communications)

**Moderator:** Pamela J. Rouse, Butler University

[Are Accountants Made or Born? An Analysis of Self-Selection into and Success in the Accounting Major](#)

Allen D. Blay, Florida State University; Martin G. Fennema, Florida State University;

*Discussant:* Linda J Matuszewski, Northern Illinois University

[Options for Meeting the 150-Hour Requirement: An Empirical Analysis of Recruiter Intentions](#)

D. Shawn Mauldin, Nicholls State University; Robert L. Braun, Southeastern Louisiana University; Michael Chiasson, Nicholls State University; Rene Charles Viosca, Nicholls State University;

*Discussant:* Carol Springer Sargent, Macon State College

[An Assessment of Higher Education's Preparation of Students for Careers in Accounting](#)

Deidra Mayer, Lamar University; Gisele Moss, Lamar University; Ann Louise Watkins, Lamar University; Ann L. Watkins, Texas State University;

*Discussant:* Jason Porter, University of Idaho

**Tuesday August 7, 2012 — 4:00 pm-5:30 pm**

**6.13 Award Winners of Teaching: Tips from 2011 Winners of Teaching Awards: Bea Sanders/AICPA; George Krull/Grant Thornton; and Mark Chain/FSA Teaching**  
(NASBA Field of Study: Personal Development)

**Moderator:** Roselyn E Morris, Texas State University-San Marcos

***Panelists:***

Terry Campbell, Indiana University-Bloomington

Paul M. Goldwater, University of Central Florida

David E Stout, Youngstown State University

Karen Grossman Tabak, Maryville University

Priscilla Wightman, Hartwick College

**Description:** The winners of the 2011 teaching innovation awards will share their innovations and viewpoints on motivating students.

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**6.49 Determinants of Student Performance**

(NASBA Field of Study: Personal Development)

**Moderator:** Susan K Wolcott, CA School of Business

[\*Impact of Software Utilization on Students' Knowledge Acquisition: A Significant Change in Accounting Education\*](#)

Emilio Boulianne, John Molson School of Business - Concordia University;

*Discussant:* Bridget Anakwe, Delaware State University

[\*Factors Associated with Student Performance in Upper-Level Undergraduate Accounting Courses\*](#)

Mostafa M. Maksy, Kutztown University of Pennsylvania;

*Discussant:* Susan K. Wolcott, CA School of Business

[\*Performance in Upper-Level Accounting Courses: The Case of Transfer Students\*](#)

Dennis Schmidt, University of Northern Iowa; Martha Wartick, University of Northern Iowa;

*Discussant:* Susan M. Curtis, University of Illinois

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**6.50 Factors Contributing to Faculty Success**

(NASBA Field of Study: Personal Development)

**Moderator:** Alan Reinstein, Wayne State University

[\*Accounting Faculty Perceptions of the Influence of Educational and Work Experiences on their Attainment of Key Competencies\*](#)

P Douglas Marshall, Salisbury University; Kenneth J Smith, Salisbury University; Robert F. Dombrowski, Salisbury University; R. Michael Garner, Salisbury University;

[\*Congress presentations as an indicator of output in accounting research\*](#)

Yulia Kasperskaya, Universidad Carlos III; Soledad Moya, EADA Business School; John Slob, Universitat Autònoma de Barcelona;

[Further Tales of the Schism: US Accounting Faculty and Practice Credentials](#)

William H. Black, University of Illinois - Champaign; Timothy J. Fogarty, Case Western Reserve University;

[International Accounting Education Research: A review of recent publishing characteristics, geographic dispersion and scholarly traditions](#)

Neil Marriott, Winchester Business School; Greg Stoner, University of Glasgow; Timothy J. Fogarty, Case Western Reserve University; Alan Sangster, Griffith University;

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**Wednesday August 8, 2012 — 10:15 am-11:45 am**

**7.13 Using Current Financial Statements in the Classroom -- An Energetic & Innovative Way to Sow the Seeds of Student Classroom Engagement**

(NASBA Field of Study: Accounting)

**Moderator:** Patricia Johnson, Canisius College

**Panelists:**

Richard Hurley, University of Connecticut

Patricia Johnson, Canisius College

Priscilla Wightman, Hartwick College

**Description:** The purpose of this panel is to demonstrate how to incorporate the current financial statements of companies in the news into the subject matter of the day in financial accounting and auditing courses. For example, the statement of cash flows is always a difficult concept for students to grasp but when you provide the financial statement of Lehman Brothers and proceed to address the \$46 billion cash drain from operations you grab the student's attention. This panel will provide a series of cases that have worked in previous classroom discussion to motivate students and enhance their curiosity about what else do the numbers mean. Some of the other company will include but not be limited to: BP and its quest to meet the \$20 billion cash need for the Gulf Oil disaster; Groupon and whether or not this company was worth the offering price of \$20 per share; and Kodak and ability to pass the test of being a going concern. A methodology will be provided on how to integrate companies making headlines into class discussions. Each panelist will focus on a particular course or level - Introductory Financial Accounting, Intermediate/Advanced Financial Reporting and Auditing.

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**7.44 Factors Contributing to Student Success**

(NASBA Field of Study: Personal Development)

**Moderator:** W. Eric Lee, University of Northern Iowa

[Factors Associated with Student Performance in the Undergraduate Senior Seminar in Accounting: A Comparative Study in Commuter and Residential Schools](#)

Mostafa M. Maksy, Kutztown University of Pennsylvania; David Wagaman, Kutztown University of Pennsylvania;

*Discussant:* W. Eric Lee, University of Northern Iowa

[Determining the characteristics of Business students that influence drop out rates: a cross sectional study](#)

Riccardo Natoli, Victoria University; Beverley Jackling, Victoria University; Segu Zuhair, Victoria University;

*Discussant:* Cynthia J Khanlarian, Concord University

[After Getting the Horse to Water, How Can We Make It Drink? Understanding How Students Can be Influenced to Participate in Introductory Accounting Course Supplemental Instruction \(SI\) Programs](#)

James C. Goldstein, Canisius College; Paul L. Sauer, Canisius College; Joseph B. O'Donnell, Canisius College;

*Discussant:* Robert Bell, College of Saint Benedict / Saint John's University

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**7.45 Professional Attitudes and Ethics of Accountancy Students**

(NASBA Field of Study: Behavioral Ethics)

**Moderator:** C. Andrew Lafond, The College of New Jersey

[Accounting Students' Ethical Judgments: Does Curriculum Delivery Make a Difference](#)

Mary Fischer, The University of Texas at Tyler; Treba Marsh, Stephen F. Austin State University; George L. Hunt, Stephen F. Austin State University;

*Discussant:* Wallace Wood, University of Cincinnati

[Student and Professional Attitudes about the Use of the Internal Revenue Code & Treasury Regulations in an Introductory Tax Class](#)

Amy M. Hageman, Kansas State University; Dann G. Fisher, Kansas State University;

*Discussant:* Jerry P. Weinstein, John Carroll University

[International Ethics Standards as a Component of Professional Orientation for the Accounting Profession](#)

Susan Sadowski, Shippensburg University; J.R. Thomas, Daniel Webster College;

*Discussant:* C. Andrew Lafond, The College of New Jersey

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**Wednesday August 8, 2012 — 2:00 pm-3:30 pm**

**8.04 Speed Mentoring for Aspiring TLC Researchers**

(NASBA Field of Study: Specialized Knowledge and Applications)

**Moderator:** Marsha Huber, Youngstown State University

***Panelists:***

Natolie T. Churyk, Northern Illinois University

**Description:** This is a speed mentoring session where aspiring researchers can meet with experienced mentors for five minutes to discuss their research. After five minutes, participants will move on to speak to the next mentor. Mentors will be those who are accomplished in accounting educational research (i.e. editors and award winners). Depending on demand, aspiring researchers will be able to meet with 3 - 5 mentors during this session.

#### **8.40 Faculty Concerns: Mobility, Productivity, Salaries**

(NASBA Field of Study: Personal Development)

**Moderator:** Mallikarjun G. Hiremath, KLS'S Gogte College of Commerce

##### [A model of individual accounting faculty salaries](#)

Elizabeth D. Almer, Portland State University; Michelle Bertolini, University of Hartford;  
Julia L. Higgs, Florida Atlantic University;

*Discussant:* Yvette J Lazdowski, Plymouth State University

##### [Ranking North American Accounting Scholars Publishing Education Research: 1966 through 2010](#)

Kimberly A. Zamojcin, Roger Williams University; Richard A. Bernardi, Roger Williams University;

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

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**Wednesday August 8, 2012 — 4:00 pm-5:30 pm**

#### **9.03 How to Structure an Accounting Ethics Course to Meet State Board Requirements for the CPA Exam**

(NASBA Field of Study: Regulatory Ethics)

**Moderator:** Steven M Mintz, California Polytechnic State University, San Luis Obispo

##### ***Panelists:***

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

Kate Mooney, St. Cloud State University

Roselyn Morris, Texas State University

**Description:** The purpose of this panel discussion is to explore teaching and learning issues with respect to ethics education and to help accounting faculty to develop accounting ethics courses that could meet their state board requirements for university-level ethics education to sit for the CPA Exam as well as to enhance curriculum coverage of ethics. Increasingly, more and more states are establishing such requirements and recent accounting scandals demand ethics coverage in the accounting curriculum. We will discuss our own accounting ethics courses including how to enhance the learning experience for students and address the critical issue of whether ethics education can help to prevent fraud. The speakers have served on their state boards and are familiar with structuring accounting ethics courses to meet state board requirements.

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#### **9.04 Effective Strategies in Teaching Hybrid (online/onsite) Accounting Courses**

(NASBA Field of Study: Specialized Knowledge and Applications)

**Moderator:** Michael G Vasilou, DeVry University

##### ***Panelists:***

Richard Monbrod, DeVry University

**Description:** This panel discussion will address pedagogical (as opposed to technological) issues in designing and delivering hybrid accounting courses, which combine onsite and

online elements. Questions such as the following will be addressed by a panel of experienced faculty:

1. How do I design a hybrid course? 2. What elements should be onsite vs. online? 3. How should I conduct exams and quizzes in a hybrid course? 4. How do I use online discussions effectively in a hybrid class? 5. What is the best way to utilize the classroom session?

## **2012 Annual Meeting Sessions Two-Year College Section**

**Monday August 6, 2012 — 10:15 am-11:45 am**

### **1.11 Community College Strategies that Prepare Students for Success after Transfer** (NASBA Field of Study: Accounting)

**Moderator:** Sidney Askew, CUNY-Borough of Manhattan Community College

***Panelists:***

Carolyn Christesen, Westchester Community College

Michael Espinoza, DePaul University

Lori Hatchell, Aims Community College

Stephen Kerr, Foster College of Business Administration at Bradley University

Sharon Lassar, University of Denver-Daniels College of Business

Clarence Perkins, CUNY – Bronx Community College

**Description:** The goal of this panel is to discuss a variety of strategies that prepare community college students for success as an accounting major after transferring into a rigorous baccalaureate program. Students attending community college represent diversity from a variety of segments of the American population. Panelists will also share strategies for coordinating content with professors at likely transfer schools. The valuable information exchanged during this session will help many students and faculty reach the next level of their academic and professional goals.

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**Monday August 6, 2012 — 4:00 pm-5:30 pm**

### **3.11 Student Learning Outcomes (SLOs) for Financial and Managerial Accounting: updating, activities, and measurement**

(NASBA Field of Study: Accounting)

**Moderator:** Christine Kloezeman, Glendale Community College

***Panelists:***

Nauri Ahmed, Northern Virginia Community College-Woodbridge Campus

Darla Honn, Truman State University

Barbara Hopkins, Northern Virginia Community College-Manassas Campus

Carol Jessup, University of Illinois-Springfield

Stephen Kerr, Bradley University

Cathy J. Scott, Navarro College

**Description:** SLOs are required to be developed for each course. A precise SLO will provide better measurement of its effectiveness. Writing SLOs and their evaluation methods are



techniques that need to be developed. Each courses' SLOs need to be revisited and revised. The panel presenters will provide ideas to help you update the wording, activities and the measurement of your course SLOs.

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**Tuesday August 7, 2012 — 10:15 am-11:45 am**

**4.16 Technology Tools for Online and Hybrid Managerial Accounting Courses**

(NASBA Field of Study: Accounting)

**Moderator:** Markus Ahrens, St. Louis Community College - Meramec

***Panelists:***

Nauri Ahmed, Northern Virginia Community College-Woodbridge Campus

Markus Ahrens, St. Louis Community College - Meramec

Susan Crosson, Emory University

Cathy J. Scott, Navarro College

**Description:** This panel will discuss and demonstrate some great technology to aid in the content delivery of managerial accounting concepts in online and hybrid courses.

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**Wednesday August 8, 2012 — 10:15 am-11:45 am**

**7.14 CPA Exam Preparation Programs at Two Year Colleges**

(NASBA Field of Study: Accounting)

**Moderator:** Kathleen Sobieralski, University of Maryland University College

***Panelists:***

Markus Ahrens, St. Louis Community College - Meramec

Rick Berschback, Walsh College

Thomas Marsh, Northern Virginia Community College

Tracie Nobles, Austin Community College

William Talbot, Montgomery College (Maryland)

**Description:** Our panel will discuss the CPA exam preparation programs at the two year community college. Topics include: Who teaches the program, how are they marketed, and what defines the student experience. Discussion will include the concept of success for the community college. Transfer to a four year college or completion of an academic goal such as an accounting certificate may be regarded as success. The current educational environment, however, has caused stakeholders to reassess the concept of the certificate as an academic credential and require documentation of successful outcomes beyond the classroom (repayment of student loans, gainful employment, or other metrics). The panel will also discuss the student experience in preparing for and transferring to a four year college.

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*continued*

**Wednesday August 8, 2012 — 2:00 pm-3:30 pm**

**8.05 Learning Disabilities (LD) in Introductory Accounting Courses- Experiences from the Classroom**

(NASBA Field of Study: Personal Development)

**Moderator:** Linda Tarrago, Hillsborough Community College - Dale Mabry Campus

***Panelists:***

Richard W. Kreissle, Landmark College

**Description:** Two year colleges provide a unique teaching opportunity for Accounting educators. Some students of two year colleges go directly into the workforce upon graduation; for others they transition to four year colleges. Because of this Accounting educators are uniquely aware of the need to provide content that is relevant to each constituency. As a complement to this the graduation rates for American high schools have begun to decrease forcing post-secondary institutions, two year and four year alike, to draw from populations previously not considered. Included in this population are students with a specific diagnosis of a learning disability (LD's); in this category are individuals with a diagnosis of dyslexia, dyscalculia, ADD, ADHD, and Asperger's Syndrome.

Landmark College is the only two year accredited college whose student population is comprised solely of students with a specific LD diagnosis. At Landmark, the faculty teach not only content but those academic skills which assist students in managing their LD; in doing so Landmark provides them with the foundation to achieve further academic success when they transition to a four year institution. Landmark also places these very same academic skills in the guise of being life skills; that the skills students employ at Landmark to assist them in managing their LD in the classroom are also skills they can employ in life outside of the classroom regardless if it's in their business lives or personal lives. In this way, the Academic Skills that Landmark advocates for its students to adopt are also Life Skills.

This presentation will be very interactive and is designed to get the discussion started among two year college educators about working with LD students in their classrooms. There will be an overview of each of the aforementioned LD's including their history, an overview of pertinent Federal law involving LD students in the post-secondary environment, an introduction to a form of pedagogy, known as Universal Design Instruction, that can make the transparent delivery of content effective for students of all learning styles and a sampling of assistive technology tools that, though originally developed specifically for individuals with LD's have now found their way into the mainstream population.. The presenter will be offering his experiences and perspectives of having taught six years as a full time faculty member in Landmark College's Business Studies Program along with three years as an adjunct in community colleges.



# A shaggy dog story

by

James Hansen

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This is a “Top Ten” list of things that students may have learned in accounting. Sources for the list are various, including remarks from students, faculty, some old standards, and my own thoughts. The list works for any accounting class, however senior accounting majors seem to be the most perceptive group, that is, they “get” number 1.

## Top Ten Things That I Learned in Accounting

- 10) Numbers is hard.
- 9) Words is harder.
- 8) I should have bought a better calculator.
- 7) Fixed assets doesn't mean they can't be moved.
- 6) An income statement and a profit & loss report are pretty much the same thing.<sup>1</sup>
- 5) Never ask—“Does the balance sheet have to balance?”
- 4) I learned that CMA does not stand for Country Music Awards.
- 3) When you miss class, never ask—“Did we do anything important?”
- 2) Doing homework won't cause brain cancer (but it might give you a headache).
- 1) There are three kinds of accounting students—those who are good with numbers and those who aren't.

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<sup>1</sup>This one is based on an email received from a client who was asked to prepare a balance sheet and an income statement in preparation for an upcoming review – “I have attached a Balance Sheet as of Nov 30, 2011. We don't normally use an income statement but rather a profit and loss report. Would this be ok to send or would you like me to try to get an income statement?”



## Call for Papers

### *Special Assessment of Learning Issue Advances in Accounting Education: Teaching and Curriculum Innovations*

Submissions are invited for a special volume devoted to articles dealing with assurance of learning for accounting education at the college and university level. The purpose of this special volume is to help accounting educators who are assessing learning outcomes better understand the process and to share best practices. Papers can include:

- Thought pieces that discuss the current state of learning assessment and potential future directions.
- Position papers on the role of accreditation bodies on shaping assurance of learning and the associated benefits and costs of the process.
- Research studies with implications for improving assurance of learning for accounting education.

AIAE provides a forum for sharing generalizable approaches ranging from curricula development to content delivery techniques. This special issue will feature research that contributes to more effective practices of learning assessment in colleges and universities. Topics may include the development of learning goals and objectives, the creation of assessment instruments, the analysis of results and how results can be used to improve curriculum.

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

### **Submission process**

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

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

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

**Papers should be submitted by August 31, 2012** to be considered for this special volume. All others will be published in future regular volumes of AIAE. If too few assurance of learning papers are accepted to fill a special volume, these papers will be published in future regular volumes of AIAE.

## Call for Papers

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

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

### **Submission Process**

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

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

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

^^^^^^

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

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

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