



Thought Leaders in Accounting

Teaching, Learning and Curriculum Section

The Accounting Educator

Summer 2013

Volume XXII, No. 4

MESSAGE FROM THE PRESIDENT



June 2013

Dear TLC Members

I hope you are making plans to attend the Annual Meeting in Anaheim CA in August (<https://aaahq.org/AM2013/index.cfm>). Be sure to include in your registration TLC's two ticketed events.

- TLC's Annual TLC Breakfast on the morning of Monday, August 5th. Tickets are only \$25. Our breakfast speaker will be Gail Hoover King. She will be updating us on AAA's Regional Strategic Taskforce activities and the positive impact they are having on regional meetings. TLC's Outstanding Accounting Education Research Award and Hall of Honor award will also be presented at the breakfast. These awards are possible through the generous support of the E&Y Foundation and KPMG.
- TLC's 4th Annual WOW Event at the Anaheim Angels Stadium on the evening of Tuesday, August 6th. Not only will you see an Angels and Texas Rangers game from great seats, but you will enjoy baseball themed food and beverages, CPE, and transportation. The CPE portion of the event will be a thought provoking panel discussion with Anaheim Angels executives and KPMG partners. The affordable cost of \$60 per person is once again possible due to the generous sponsorship of KPMG.

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Be sure to attend during the annual meeting the many and diverse TLC paper and panel session offerings. Many thanks to Tracie Nobles (Texas State University-San Marcos) and her review team for their rigorous peer-reviewing process of paper and panel submissions.

Congratulations to TLC's newly elected officers! Tim Naddy from Shorter University will be serving as Secretary, Bambi Hora from University of Central Oklahoma will be serving as Treasurer, John De Melis from Ernst & Young LLP will be serving as Vice President-Practice, and joining the Nominating Committee will be Marsha Huber from Youngstown State University, Charlene Spiceland from University of Memphis, John P. Walker from CUNY-Queens, and Jane Weiss from University of Idaho.

And finally, thanks so much for your membership and all you do to support the activities of the TLC Section! I look forward to seeing you later this summer at the AAA Annual Meeting.

Susan Crosson
TLC Section President
Emory University
susan.crosson@emory.edu

The Accounting Educator
Articles, Call for Papers, and Announcements

Anyone wishing to submit short articles, cartoons, letters to the editor, call for papers, announcements, or other items of interest for publication in the *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 — two to three pages single spaced. Submit your manuscript in Word format electronically by September 30, 2013.

The Accounting Educator
Carol Yacht, Author
McGraw-Hill Higher Education
PO Box A
Jerome, AZ 86331
carol@carolyacht.com
928-634-0603

Annual Meeting Information

<https://aaahq.org/AM2013/registration.cfm>

Brilliantly Disguised Opportunities

The theme for the 2013 Annual Meeting is "Brilliantly Disguised Opportunities" — focusing on understanding the many challenges on higher education's horizon and seeing them as opportunities in disguise.



- ❖ How will Massive Open Online Courses (MOOCs) and the growing global demand for education change our lives as teachers?
- ❖ How will disappearing print journals, open access models, and other advances in scholarly publishing change our lives as researchers?
- ❖ How will the increasing demand for accountability and related financial pressures on tuition levels, student loan debt, state tax support and philanthropy change our colleges and universities?
- ❖ How can we help invent a better future? Come to Anaheim and join in the discussion.

On August 3–7, 2013, the American Accounting Association (AAA) will hold its Annual Meeting at the Hilton Anaheim and the Anaheim Marriott in Anaheim, CA.

Registration Deadlines

- **The Early Registration deadline is June 18, 2013.** Any registration received after this date will not be included in the list of participants and will be assessed a \$50 late fee.
- Registration closes at **4:00 pm EDT on July 17, 2013.**
- On-site registration will be available starting August 2, 2013 at the AAA On-Site Registration Desk in the Hilton Anaheim Hotel.
- The on-site registration fee will include a \$100 processing fee.

6th Annual Conference on Teaching and Learning (CTLA)
August 3-4, 2013, Anaheim, CA
<https://aaahq.org/AM2013/CTLAinfo.cfm>

What is CTLA?

Held prior to the AAA Annual Meeting, the Conference on Teaching and Learning in Accounting (CTLA) is part hands-on teaching clinic, part mentoring by master teachers, and part staying current on emerging topics in accounting.



SATURDAY, AUGUST 3

The keynote luncheon speaker is Andy Masters. The title of his presentation is *How to Stress Yourself Out, Be Late for Everything and Die Young.*

- ✚ Andy Masters is an award-winning author and international speaker who has presented hundreds of informative and entertaining programs for Faculty, Staff and students, www.andy-masters.com.

Saturday sessions:

- Technology Roundtables and Teaching Tips Roundtables
- Bea Sanders Award Winners
- How learning Works: An Analysis of Cognitive Skills in Traditional Accounting Students
- Panels emphasize Teaching and include these topics:
 - Experiential Learning
 - Online
 - Financial Accounting
 - Managerial Accounting
 - Flipped Classroom
 - Utilizing Groups
 - Strategies
 - Using Mobile Devices

- Ethics
- Using Technology
- Tax
- Using Excel

- George Krull/Grant Thornton Award Winners
- Engaging Students Beyond the Classroom: Enhance their Critical Thinking Skills and Make them Real-World Ready
- Effective Teaching Practices Forum
- Mark Chain/FSA Award Winners
- Intermediate & Advanced Accounting Roundtable
- Strategies and Resources for Integrating Sustainability
- Incorporating Writing and Research into Accounting Courses Panel
- 10 Tips for Teaching a Short-Term Accounting Study Abroad Course
- Effective Teaching Practices Forum (poster session) before lunch

- **5:30 TO 7:00 PM, CTLA Reception**

SUNDAY, AUGUST 4, BREAKFAST

Sunday sessions:

- ❖ Teaching with Technology: Engaging Students and Assessing Student Learning in Online and Face-to-Face Classrooms and Matching Your Technology to Your Teaching Style

- ❖ Becoming a Master Teacher: The Ernst & Young Academic Resource Center (EYARC): An Opportunity to Innovate and Integrate!

New this year:

Sunday, 1:30 to 2:30pm: CTLA Reflections and Future Plans session (rather than Wednesday as in years past)

TLC @ AAA 2013
August 3-7, 2013 • Anaheim, CA
<https://aaahq.org/AM2013/index.cfm>

The Teaching, Learning and Curriculum section will host 28 concurrent sessions at the annual meeting this August. Make sure to mark your calendar for these exciting and informative sessions. *FYI: The breakfast and business meeting is on Monday morning, August 5 and is also shown below.*

Thank you to all who are participating as a presenter, moderator, or discussant. I am still in need of a handful of discussants. If you would like to volunteer, please email tracie.nobles@gmail.com.

Thanks,
Tracie Nobles
Texas State University-San Marcos

MONDAY, AUGUST 5, 2013

6:45 am-8:15am: TLC breakfast and business meeting. Ticket required for breakfast.
Speaker: Gail Hoover King, Purdue University

10:15 am-11:45 am

1.07 Best Practices in Online Teaching
1.37 Using Cases and Rubrics in the Accounting Classroom

2:00 pm-3:30 pm

2.10 Award Winners from 2012 Winners of Teaching Awards: Bea Sanders/AICPA; George Krull/Grant Thornton; and Mark Chain/FSA
2.37 Utilizing Technology to Increase Student Comprehension

4:00 pm-5:30 pm

3.09 Using Technology in the Classroom to Match Your Teaching Style
3.37 Case Studies in Intermediate Accounting
3.38 Preparing Students for the Accounting Profession
3.39 Pedagogy Tools: Active Learning, Motivation, and Learning Styles

TUESDAY, AUGUST 6, 2013

10:15 am-11:45 am

- 4.12 Using Social Media in the Classroom: Comments from the Front Lines
 - 4.45 Writing and Communication Strategies in the Accounting Classroom
 - 4.46 Utilizing Technology to Increase Student Comprehension
-

2:00 pm-3:30 pm

- 5.43 Factors Contributing to Faculty Success
 - 5.44 Case Studies in Audit
-

4:00 pm-5:30 pm

- 6.11 Running Circles Around Writing: Flourish in Your Writing Quality and Productivity
 - 6.42 Case Studies in Cost/Managerial Accounting
 - 6.43 Case Studies in Ethics and Tax
-

WEDNESDAY, AUGUST 7, 2013

10:15 am-11:45 am

- 7.08 Ways to Get Involved in the Teaching, Learning and Curriculum Section
 - 7.43 Online and Blended Course Design
 - 7.44 Curriculum Concerns for Managerial Accounting
-

2:00 pm-3:30 pm

- 8.06 Beyond Excel - Technologies for Student Engagement in the Modern Accounting Classroom
 - 8.41 Strategies to Incorporate Service Learning
 - 8.42 Sustainability in the Accounting Classroom
 - 8.43 Case Studies in Advanced Accounting
-

4:00 pm-5:30 pm

- 9.26 Case Studies in Cost/Managerial Accounting
- 9.27 Case Studies in Accounting Information Systems
- 9.28 Financial Reporting Analysis in the Accounting Classroom
- 9.29 Utilizing Technology to Increase Student Comprehension
- 9.30 Retention and Recruitment Strategies

TLC WOW Event

<https://aaahq.org/AM2013/wow.cfm>

KPMG LLP and the AAA Teaching Learning and Curriculum Section
cordially
invite you to join them for an evening of....

Accounting with the 

When: Tuesday, August 6, 2013

Where: Angels Stadium

Program Speakers:

Molly Jolly, SVP, Finance and Administration, Anaheim Angels
Todd Refnes, KPMG Partner

- Event check-in and board buses at the Main Entrance of the Anaheim Marriott at 5:00pm
- Buses depart from the Anaheim Marriott to Angel Stadium promptly at 5:15pm
- Sports Accounting Program and Homerun Buffet 5:30pm - 7:00pm
- Los Angeles Angels vs. Texas Rangers 7:05pm

Ticket Price: \$60

Thanks to KPMG and the TLC section, WOW tickets are \$60 each and include: round-trip transportation, ballpark dinner buffet with assorted soft drinks, a one hour beer and wine bar, sports accounting program and a third base field box baseball ticket.

Casual attire is recommended. **This event is likely to sell out so we encourage you to purchase your tickets right away, as this event is open to all Annual Meeting attendees.**

Call for Papers

Special Issue on Ethics and Accounting Education **Advances in Accounting Education: Teaching and Curriculum Innovations**

Submissions are invited for a special volume devoted to articles dealing with incorporating and/or teaching ethics to accounting students at the college and university level. The purpose of this special volume is to help accounting educators who are considering new ways to incorporate ethics in to the accounting curriculum and to share best practices. Papers can include:

- Thought pieces that discuss the current state of ethics in the accounting curriculum and potential future directions.
- Position papers on the role of ethics in accounting education.
- Research studies with implications for developing professional ethics in accounting students and improving the incorporation of ethics in accounting education.

AIAE provides a forum for sharing generalizable teaching approaches ranging from curricula development to content delivery techniques. This special issue will feature research that contributes to more effective teaching of ethics related content and issues in colleges and universities. Topics may include new contributions from the application of models of ethical development to accounting education, the creation of new teaching tools and materials for incorporating ethics into accounting classes, and the development of ethical sensitivity in accounting students.

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 teaching of ethics. 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.

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, 2013** to be considered for this special volume. All others will be published in future regular volumes of AIAE. If too few ethics papers are accepted to fill a special volume, these papers will be published in a special section or in future regular volumes of AIAE.

Call for Papers

Advances in Accounting Education: **Teaching and Curriculum Innovations**

Submissions are invited for forthcoming volumes. AIAE publishes a wide variety of articles dealing with accounting education at the college and university level. AIAE encourages readable, relevant, and reliable articles in all areas of accounting education including auditing, financial and managerial accounting, forensic accounting, governmental accounting, taxation, etc. Papers can be:

- 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 or they can be sent directly to one of the co-editors:

Dorothy Feldmann, Department of Accountancy, Bentley University, 175 Forest Street,
Waltham, MA 02452, dfeldmann@bentley.edu

Tim Rupert, Accounting Group, Northeastern University, 404 Hayden Hall, Boston, MA 02115,
t.rupert@neu.edu

KEY PEOPLE

Teaching, Learning, and Curriculum Officers

President

Susan Crosson
Emory University
1551 Mason Mill Road
Atlanta, GA 30329
Phone: 352-219-0770
susan.crosson@emory.edu

Vice President-Practice

Bette Kozlowski
KPMG
1601 Market Street
Philadelphia, PA 19103
Phone: 267-256-1978
bkozlowski@kpmg.com

Treasurer

Natalie Churyk
Northern Illinois University
Dept Of Accountancy
Barsema Hall 345T
DeKalb, IL 60115-2897
Phone: 815-753-6210
nchuryk@niu.edu

Council Representative

Susan Crosson
Emory University
Phone: 352-219-0770
susan.crosson@emory.edu

Past President

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

Vice President-Academic

Gail Hoover King
Purdue University Calumet
2200 169th Street
Hammond, IN 46323-2094
Phone: 219-989-2381
ghkingAAA@gmail.com

Secretary

Sherry Mills
New Mexico State University
434 Palomino Road
Vado, NM 88072
Phone: 5756465681
smills@nmsu.edu

Editors

***The Accounting Educator* (Newsletter)**

Carol Yacht, Author
McGraw-Hill Higher Education
PO BOX A
Jerome, AZ 86331
Phone: 928-634-0603
carol@carolyacht.com

Webmaster

Kevin Kimball
Brigham Young University Hawaii
Phone: 808-675-3584
kimballk@byuh.edu

AAACommons Editorial Board Member

Richard Lillie
California State University San Bernardino
Phone: 909-537-5726
rlillie@csusb.edu

Committee Chairpersons

Annual Meeting Program Committee

Tracie Nobles
Texas State University
Phone: [512-245-3307](tel:512-245-3307)
tracie.nobles@txstate.edu

Assessment Committee

Susan Wolcott
Thought Leader
CA School of Business
Phone: 425-830-3962
swolcott@wolcottlynch.com

Bylaw Review Committee

Bambi Hora
Central Oklahoma University
Phone: 405-974-2156
bhora@uco.edu

Faculty Development Committee

Natalie Churyk
Northern Illinois University
Dept Of Accountancy
Barsema Hall 345T
Dekalb, IL 60115-2897
Phone: 815-753-6210
nchuryk@niu.edu

Face-to-Face MYM Program Chair

Robert D. Allen
University of Utah
Phone: 801-581-7208
bob.allen@utah.edu

Marsha Huber
Youngstown State University
Phone: 614-965-8787
mmhuber@ysu.edu

Historical Preservation Committee

Dale Flesher
University of Mississippi
Phone: 662-915-7623
acd1f@olemiss.edu

Awards (Innovations in Accounting Education/Hall of Honor)

Billie Cunningham
University of Missouri Columbia
Phone: 573-882-5665
cunningham@missouri.edu

Membership Committee

Cynthia Bolt-Lee
The Citadel
Phone: 843-953-6973
cynthia.bolt@citadel.edu

Online Meetings

David Cottrell
Brigham Young University
Phone: 801-422-3268
cottrell@byu.edu

Nominations Committee

Dale L. Flesher
Patterson School of Accountancy
University of Mississippi
200 Conner Hall
University, MS 38677-1848
Phone: 662-915-7623
acd1f@olemiss.edu

Strategic Relationships

Karen Osterheld
Bentley University
Adamian Academic Center 282
Phone: 781-891-2724
kosterheld@bentley.edu

Bette Kozlowski
KPMG
1601 Market Street
Philadelphia, PA 19103
Phone: 267-256-1978
bkozlowski@kpmg.com

TLC Regional Coordinating Committee

Gail Hoover King
Purdue University Calumet
2200 169th Street
Hammond, IN 46323-2094
Phone: 219-989-2381
ghkingAAA@gmail.com

WOW Event Committee

Cathleen Burns
Creative Action Learning Solutions LLC
Phone: 303-726-8091
Cathleen.burns@calsco.com

Regional Coordinators**Mid-Atlantic Coordinator**

William Stahlin
Loyola University
Stevens Institute of Technology
Phone: 201-349-0971
wstahlin@stevens.edu

Northeast Coordinator

Cheryl Crespi
Central Connecticut State University
Phone: 860-832-3239
crespichs@ccsu.edu

Southeast Co-Coordinator

Charlene Spiceland
University of Memphis
Phone: 901-678-4788
cspice@memphis.edu

Western Co-Coordinator

David DeBoskey, Ph.D., CPA
San Diego State University
debocpafa2005@aol.com

Midwest Coordinator

Markus Ahrens
St Louis Community College-Meremac
3149847507
mahrens@stlcc.edu

Ohio Coordinator

Marsha Huber
Youngstown State University
Phone: 614-965-8787
mmhuber@ysu.edu

Southwest Co-Coordinator

Cathy Scott
Navarro College
Phone: 903-875-7535
cathy.scott@navarrocollege.edu

Nominating Committee

Dale L. Flesher	Patterson School of Accountancy University of Mississippi 200 Conner Hall University, MS 38677-1848	Phone: 662-915-7623 acdlf@olemiss.edu
Susan Swanger	Western Carolina University	Phone: 828-227-3525 swanger@wcu.edu
Michael J. Meyer	University of Notre Dame	Phone: 574-631-4536 Meyer.96@nd.edu
Martha Doran	San Diego State University	Phone: 619-594-6841 Doran1@mail.sdsu.edu
Timothy Cairney	Georgia Southern University	Phone: 912- 478-7157 tcairney@georgiasouthern.edu

Pass it on....Why every American Accounting Association Member Should be a Member of the Teaching, Learning, & Curriculum Section. Ask your colleagues to join today!

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: \$20

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

Billing

Address _____

Account Number _____ Expiration date _____

Signature _____