



Thought Leaders in Accounting

Teaching, Learning and Curriculum Section

The Accounting Educator

Summer 2016

Volume XXV, No. 4

MESSAGE FROM THE PRESIDENT



July 2016

Dear TLC Section Members:

In a few short weeks, at the annual meeting in New York City, the AAA will complete its 100-year anniversary celebration. Our section has a great deal to celebrate and do at this year's meeting. On Monday morning, our section has its 25th breakfast meeting. Did you know that all three [2016 Cook Prize Award](#) winners are TLC

section members? Thanks to Dan Jones and Markus Ahrens the TLC section will offer 26 sessions. During any concurrent session time, we have three to four TLC session options in addition to the At-Large Education sessions and Two Year College sessions.

This year, the TLC breakfast meeting is sponsored by Pearson Business. Thanks to their support, a hot breakfast will be served at a reasonable price. The breakfast will start at 6:45 am Monday morning, August 8. During our hour and half together, we will conduct the business meeting, present three TLC awards, recognize our sponsors, and have a 50-minute panel presentation. The panelists will share the results of a survey of first and second year employees concerning their academic preparation. Deloitte, EY, KPMG, Pearson, and Jobipedia helped develop the panel idea and administered the survey.

As I end my term as section President, I want to say that I have greatly appreciated the opportunity to serve the section. Our section is dedicated to accounting education and the objectives of the section support a diverse view of scholarship, innovation and improvement in teaching, and development and experimentation in curriculum.

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During the last two years, multiple volunteers have helped move the section forward. The following are some of the new activities of the section:

- At this year's breakfast we will have a new research award due the recommendation of the Awards Committee led by Tracy Manly. The committee requested that the section offer a *TLC Outstanding Instructional Contribution in Accounting Award*. The executive committee agreed, and thanks to Kathy Shoztic, Deloitte agreed to sponsor the award.
- Under Carol Hartley's leadership and the work of the region coordinators, we have a process whereby the TLC section reviews and determines the winners of the *TLC Region Best Paper Award*. Previously each region determined the award winners. This process was fully implemented this year and now gives a national credibility to the award.
- This year the section will offer its first colloquium, *Learn, Reflect, Grow*. Cassy Budd, Tracie Miller Nobles, Cathy Scott, Stephanie Glaser (AAA staff), and I have been working to make this a unique experience. We hope to offer something that no other section or region is doing. Instead of a conference full of paper presentations, the colloquium is a set of collaborative workshops developed around a common theme. Mindfulness is this year's theme. Mindfulness.

In addition to these new events, the section continues to publish a quarterly newsletter, provide CPE webinars, and offer multiple sessions at the AAA annual meetings. Carol Yacht, the newsletter editor, has continued to develop and expand the newsletter keeping us informed of section activities, research awards, and new teaching tips. Cathy Scott (2015) and Karen Osterheld (2016) organize webinars covering teaching, learning, scholarship, and curriculum. For the annual meetings, Karen Osterheld (2015), Dan Jones (2015-16) and Markus Ahrens (2016) organized multiple TLC section sessions that appeal to our diverse membership.

I thank everyone who has supported the section. It has been an honor to work with so many outstanding volunteers. My appreciation goes to Bob Allen for his extended leadership of the nominations committee and the members of that committee for diligently seeking nominations for officer positions. I look forward to continuing to work with the leadership of the section as Natalie Churyk takes over the Presidency and Cassy Budd begins her term as VP-Academic. Additionally, I thank Cindy Bolt Lee (Secretary), Tracie Miller Nobles (Treasurer), Kathy Shoztic (VP-Practice) and Bambi Hora (Council Representative) for their support on the executive board.

Looking forward to seeing you in New York City!

Gail Hoover King
TLC Section President 2014-2016
Professor of Accounting and Discipline Coordinator
Purdue University Northwest

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 Accounting Educator* should email material to carol@carolyacht.com.

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

The TLC Newsletter accepts 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 October 1, 2016.

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NEW YORK 2016

CELEBRATION OF THE CENTURY

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

August 6 through August 10, 2016



Registration	2016 AAA Awards
Hotel Information	Volunteers
Invitation	Exhibitor List
Program	Events
Pre-Conference Workshops and Symposia	Speakers
Conference on Teaching and Learning in Accounting (CTLA)	Things to do in NYC
2016 Cook Prize	NYC Discount Pass 2016

Insider's Guide to the AAA Annual meeting

For additional detail about the At-Large Education panels, Teaching, Learning and Curriculum panels and sessions, and Two-Year College panels, refer to pages 7-21.

Monday, August 8		
6:45-8:15		TLC Breakfast and Business Meeting (ticket required)
8:25-9:45		Plenary session: The History and Future of Accounting and The Changing Human-Machine Balance–Implications for the Accounting Profession
9:45-11:00		Effective Learning Strategies
10:15-11:45	1.01	Continuing the Conversation: History and Future of Accounting
	1.04	The Cook Prize: Celebrating Superior Teachers
	1.06	Current Issues in Auditing
	1.08	Effectively Engaging Students in Large Introductory Accounting Classes
	1.09	Next Generation of Accountants: Implementation of the Pathways Vision Model
	1.33	Financial Accounting Cases
	1.34	Ethics and Accounting Education
2:00-3:30	2.07	When Accounting Professionals Become Accounting Educators: Challenges and Opportunities
	2.08	IFRS and U.S. GAAP: Drifting Apart?
	2.09	Successful Preparation Strategies for the CPA Exam
	2.24	Teaching Cases in Forensics and Related Topics
	2.34	Employer Perspectives on Graduate Skills
	2.35	The CPA Exam
3:00-4:30		Effective Learning Strategies
4:00-5:30	3.04	Best Practices for Teaching Introductory Courses
	3.05	Trueblood Mini-Seminar: Effective Learning Through the Trueblood Case Study Series
	3.09	Relevance Revisited: How Practical Knowledge Enhances Accounting Education
	3.10	Creating Synergy Engagement and Collaboration in Your Online Courses
	3.34	Technology Tools in the Classroom
	3.35	Doctoral Education and Faculty Credentials
Tuesday, August 9		
8:30-9:45		Plenary Session: Becoming a Learned Profession by 2036
10:15-11:45	4.01	Continuing the Conversation: How to Become a Learned Profession by 2036
	4.02	Accounting IS Big Data: Model Cases, Courses and Curricula
	4.03	Preparing the Next Century's Accounting Professionals
	4.04	What's Going on with XBRL
	4.05	The Reawakening of the School of Accountancy Movement
	4.08	FASB-IASB-SEC Update
	4.11	CPA Exam 2017: What You and Your Students Need to Know

	4.12	Faculty of the Future: Facing the Forces for Change
	4.34	Accounting Academia: A Century of Change
	4.42	Performance Factors in Student Learning
	4.43	The Flipped Classroom
2:00-3:30	5.01	Changing Faculty Mix: Opportunities and Challenges
	5.03	Teaching with Academic Codification
	5.04	Teaching Award Winners – Bea Sanders, George Krull and Mark Chain Awards
	5.08	Teaching Financial Reporting Judgments
	5.10	Impact of the New Revenue Recognition Standard on the introductory Financial Accounting Class
	5.11	Who’s Cheating in My Classroom?
	5.41	Analytics and Technology Integration in the Accounting Curriculum
	5.42	Successfully Writing, Locating and Using Good Cases
3:00-4:30		Effective Learning Strategies
4:00-5:30	6.01	Publication Ethics
	6.03	Big Data Cases in the Classroom
	6.05	Social Networking Opportunities for Research and Teaching
	6.09	Future CPAs are Key to the Future of Financial Planning
	6.10	Contemplative, Creative, and Reflective Practices for Accounting Educators
	6.11	Certifications Available to Two-Year College Students that Provide Valuable Workplace Skills
	6.40	Curriculum and Program Governance
	6.41	Attracting Students to the Profession and Academia
Wednesday, August 10		
8:30-9:45		Plenary session: The Role of the Accounting Academy in Society and The Need for Innovation in Education
9:45-11:00		Effective Learning Strategies
10:15-11:45	7.01	Continuing the Conversation: Celebrating the Role of Accounting in a Prosperous Society
	7.03	Emerging Educational Models and Business Implications
	7.04	Technology and Today’s Classroom
	7.05	The Importance of Data Analytics for Auditing Education
	7.09	Accounting for the Cost of Teaching and the Cross-Subsidy to Support Research: Domestic and international Evidence.
	7.10	Strategies for Success for Two Year College Students Transitioning to a Four Year University
	7.42	Innovative Learning Activities
	7.43	Online Accounting Education
2:00-3:30	8.01	2016 Innovation in Accounting Education Award Winners
	8.39	Upper-Level Accounting Cases
	8.40	Personal and Professional Skill Development
4:00-5:30	9.38	Student Control and Other Learning Success Factors
	9.39	Learning Methods and Assessment

**At-Large Education Panels
Annual Meeting, August 8-10, 2016**

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

1.04 The Cook Prize: Celebrating Superior Teachers

Moderator: Susan Crosson, American Accounting Association

Panelists:

Markus Ahrens, Saint Louis Community College-Meramec

Nancy Bagranoff, University of Richmond

Billie Cunningham, University of Missouri-Columbia

Michael A. Diamond, University of Southern California

G. Peter Wilson, Boston College

For more information about the Cook Prize and the awardees, go to page 23.

2:00-3:30 pm

2.04 Pursuit of Data Driven Decisions: Improving Student Engagement & the ROI of an Accounting Degree

Panelists:

Cathleen Burns, Thought Leader

Ann Dzurainin, Northern Illinois University

Guido L. Geerts, University of Delaware

Robyn Raschke, University of Nevada-Las Vegas

D. Scott Showalter, North Carolina State University

James Suh, NASBA

Monday, 4:00-5:30 pm

3.04 Best Practices for Teaching Introductory Courses

Moderator: Fred Phillips, University of Saskatchewan

Panelists:

Amy C. Bourne, Oregon State University

Joe Hoyle, University of Richmond

Mary Lea McAnally, Texas A&M University

Fred Phillips, University of Saskatchewan

Tuesday, August 9, 2:00-3:00 pm

5.03 Teaching with Academic Codification

Moderator: Cassy Budd, Brigham Young University

Panelists:

L. Scott Hobson, Brigham Young University

Melissa Larson, Brigham Young University

5.04 Teaching Award Winners- Bea Sanders, George Krull and Mark Chain Awards

Moderator: Markus Ahrens, Saint Louis Community College-Meremac and Joann David, AICPA

Panelists:

Mahendra Gujarathi, Bentley University

Huang Higgins, Worcester Polytechnic Institute

Patricia Johnson, Canisius College

Fabienne Miller, Worcester Polytechnic Institute

4:00-5:0 pm

6.03 Big Data Cases in the Classroom

Moderator: Gail Hoover King, Purdue University Northwest

Panelists:

Ann Dzurainin, Northern Illinois University

Amy Igou, University of Northern Iowa

Diane Janvrin, Iowa State University

Marinilka Barros Kimbro, Albers School of Business & Economics

Daniel O'Leary, University of Southern California

Robyn Raschke, University of Nevada Las Vegas

D. Scott Showalter, North Carolina State University

Wednesday, August 10, 10:15 -11:45 am

7.04 Technology and Today's Classroom

Moderator: Cathy Scott, Navarro College

Panelists:

Markus Ahrens, St. Louis Community College-Meramec

Cathy J. Scott, Navarro College

Teaching, Learning and Curriculum Section
Breakfast Business Meeting, Panels and Sessions
2016 Annual Meeting

MONDAY AUGUST 8

6:45am-8:15am

TLC Breakfast and Business Meeting (ticket required)
Hilton, Trianon Ballroom, 3rd Floor

Breakfast presentation:

Pathways to Accounting Careers – What do students need to know for a successful accounting career? Multiple private and public firms surveyed their recently hired career professionals to determine what helped prepare them for accounting careers and what was missing. Panelists will report on the results of the surveys and address questions from the audience.

10:15 am-11:45 am

1.08 Effectively Engaging Students in Large Introductory Accounting Classes

Moderator: Jeff Reinking, University of Central Florida

Panelists:

Peter Demerjian , University of Washington
Jennifer Cainas, University of South Florida
Rina M. Hirsch, Hofstra University
Wendy Tietz, Kent State University

1.33 Financial Accounting Cases

Moderator: Bambi Hora, University of Central Oklahoma

Jones Enterprises: a Comparison of U.S. and International Exchanges and GAAP Using a Reit IPO Transaction

Natalie T. Churyk, Northern Illinois University; Alan Reinstein, Wayne State University; Lance Smith, EY

Discussant: Rebecca Hutchins, Appalachian State University

The Not So Pokey Hokies

Mollie T. Adams, Bradley University; Kerry K. Inger, Auburn University; Michele Dawn Meckfessel, University of Missouri–St. Louis

Discussant: Christopher Earl McCoy, The University of Alabama

CJ's Cupcakes Franchise—Is It a Good Investment?

Aundrea Kay Guess, Samford University; Jason Vinyard, Mallinkrodt Pharmaceuticals

Discussant: Mitchell Franklin, Le Moyne College

1.34 Ethics And Accounting Education

Moderator: Dennis Bline, Bryant University

An Exploration of the State of Ethics in U.K. Accounting Education

William F. Miller, University of Wisconsin–Eau Claire; Tara J. Shawver, King's College

Assessing the Impact of the Giving Voice to Values Program in Accounting Ethics Education

Tara J. Shawver, King's College; William F. Miller, University of Wisconsin–Eau Claire

Moral Disengagement in Accounting Majors: An Exploratory Study

Suzanne N. Cory, St. Mary's University

2:00-3:30 pm

2.07 When Accounting Professionals Become Accounting Educators: Challenges and Opportunities

Moderator: Susan M. Curtis, University of Illinois at Urbana–Champaign

Panelists:

Bright Asante-Appiah, Lehigh University

Anthony Bucaro, Case Western Reserve University

Sharon Cox, University of Illinois at Urbana–Champaign

Gregory Davis, University of Illinois at Urbana–Champaign

Paul Polinski, University of Washington, Bothell

2.34 Employer Perspectives on Graduate Skills

Moderator: Karen K. Osterheld, Bentley University

Employment of Graduate Accountants by Public Accounting Firms: Perspectives on the Skills Shortage, International Graduates and Communications Skills

Paul DeLange, Curtin University; Graeme Wines, Deakin University

Discussant: Rebecca Hutchins, Appalachian State University

What Employers Want? 21st Century Business Graduate Skills and the Potential of ePortfolios

Shona Leitch, RMIT University; Jade McKay, Deakin University; Kim Watty, Deakin University

Discussant: Cassy D. Henderson, Sam Houston State University

Broadening Generic Skills Development: Improving Financial Literacy of University Students

Chrisann T. Palm, Queensland University of Technology; Laura de Zwaan, Queensland University of Technology; Toni Chardon, University of Southern Queensland

Discussant: Jane Livingstone, Western Carolina University

2.35 The CPA Exam

Moderator: Wendy Tietz, Kent State University

Do College Course Grades Impact CPA Exam Performance?

Dennis Bline, Bryant University; Stephen Perreault, Providence College; Xiaochuan Zheng, Bryant University

Rethinking Our CPA Exam

Timothy J. Fogarty, Case Western Reserve University; Suzanne H. Lowensohn, Colorado State University

Sponsored CPA Review Courses and Determinants of Success on the Uniform CPA Examination: Evidence from the Computer-Based Exam

Haeyoung Shin, University of Houston–Clear Lake; Michael J. Lacina, University of Houston–Clear Lake; B. Brian Lee, Prairie View A&M University

4:00-5:30 pm

3.09 Relevance Revisited: How Practical Knowledge Enhances Accounting Education

Moderator: Karen Sedatole, Michigan State University

Panelists:

Robert S. Kaplan, Harvard University

Eva Labro, Kenan-Flagler Business School, University of North Carolina

R. Murray Lindsay, University of Lethbridge

Charles R. Thomas, Tarleton State University

Gregory B. Waymire, Emory University

3.34 Technology Tools in the Classroom

Moderator: Mostafa M. Maksy, Kutztown University of Pennsylvania

Implications of Tablet Computing Annotation and Sharing Technology on Student Learning

James Wakefield, The University of Technology Sydney; Jonathan Tyler, The University of Technology Sydney; Laurel Dyson, The University of Technology Sydney; Jessica Frawley, The University of Technology Sydney

Discussant: Tom Downen, The University of North Carolina at Wilmington

Whose Performance Suffers? Evidence of Uneven Impact of Smart Phone Device Use during Advanced Tax Class

Tad D. Ransopher, Georgia State University; Carol Springer Sargent, Middle Georgia State University; Lucia Nasuti Smeal, Georgia State University

Discussant: Mostafa M. Maksy, Kutztown University of Pennsylvania

Teaching IDEA to Auditing Students: Why Student Achievement Varies

D'Arcy Becker, University of Wisconsin–Whitewater; Dawna Drum, Western Washington University; Aimee Pernsteiner, University of Wisconsin–Eau Claire

Discussant: Judith A. Sage, Boise State University

3.35 Doctoral Education and Faculty Credentials

Moderator: Mark Edward Friedman, University of Miami

The Accounting Doctoral Scholars Program: Assessing the Impact of a 20 Million Dollar Intervention into Academic Labor Markets

Timothy J. Fogarty, Case Western Reserve University; Jonathan S. Pyzoha, Miami University

Discussant: Silvia Pereira de Castro Casa Nova, University of São Paulo

Accounting Research Readings Groups

Denton Collins, Texas Tech University; Kirsten Cook, Texas Tech University; Matt Hart, Texas Tech University

Discussant: Timothy J. Fogarty, Case Western Reserve University

A Cautionary Note on Practice Credential Misreporting in Hasselback's Accounting Faculty Directory

Kenneth J. Smith, Salisbury University; David J. Emerson, Salisbury University

Discussant: Michele Dawn Meckfessel, University of Missouri–St. Louis

TUESDAY AUGUST 9

10:15-11:45 am

4.12 Faculty of the Future: Facing the Forces for Change

Moderator: Raef A. Lawson, Institute of Management Accountants

Panelists:

Karen V. Pincus, University of Arkansas

James E Sorensen, University of Denver

Kevin D. Stocks, Brigham Young University

David E Stout, Youngstown State University

4.42 Performance Factors in Student Learning

Moderator: Neel Kamal Purohit, S. S. Jain Subodh P. G. College

Study Choices by Accounting Students: Those Who Choose to Study Reading Text Outperform Those Who Choose to Study Watching Videos

Earl K. Stice, Brigham Young University; James D. Stice, Brigham Young University

Discussant: James Wakefield, The University of Technology Sydney

Grouping Accounting Problems by Type Enhances Initial Performance but Impairs Long-term Learning

Fred Phillips, University of Saskatchewan

Discussant: Robert L. Braun, Southeastern Louisiana University

Factors Associated with Student Performance in Investment Portfolio Management: An Empirical Investigation

Keshav Gupta, Kutztown University of Pennsylvania; Mostafa M. Maksy, Kutztown University of Pennsylvania

Discussant: Judith A. Sage, Boise State University

4.43 The Flipped Classroom

Moderator: Janell Blazovich, University of St. Thomas

Flipping the Managerial Accounting Principles Course: Effects on Student Performance, Evaluation, and Attendance

Tom Downen, The University of North Carolina at Wilmington; Becky Hyde, Northern Arizona University

Questioning the Flip: the Hidden Dilemmas of the Greatest Thing Since Sliced Bread

Timothy J. Fogarty, Case Western Reserve University

Students' Performance in Flipped and Traditional Classroom Settings: A Comparative Study

Ibrahim Aly, Concordia University; Manmohan Rai Kapoor, Concordia University

Using Technology Driven Flipped Class to Promote Active Learning

Gilvania de Sousa Gomes, Universidade Federal de Uberlândia; Jose Dutra Oliveira, University of São Paulo; Luiz Antonio Tilton, University of São Paulo

2:00-3:30 pm

5.10 Impact of the New Revenue Recognition Standard on the Introductory Financial Accounting Class

Moderator: Wendy Tietz, Kent State University

Panelists:

Elizabeth Gordon, Temple University

Russell Tietz, Mount Union University

Wendy Tietz, Kent State University

5.41 Analytics and Technology Integration in the Accounting Curriculum

Moderator: Espey T. (Ted) Browning, James Madison University

Analytics Knowledge Required of a Modern CPA in this Real-Time Economy: A Normative Position

Deniz Appelbaum, Rutgers, The State University of New Jersey, New Brunswick; D. Scott Showalter, North Carolina State University; Ting Sun, Rutgers, The State University of New Jersey, Newark; Miklos Vasarhelyi, Rutgers, The State University of New Jersey, Newark

Preparing Students for the Future Workforce: An Experiential Learning Approach to Delivering an Accounting Analytics Course

Gary Pan, Singapore Management University; Venky Shankararaman, Singapore Management University; Poh-Sun Seow, Singapore Management University; Gan-Hup Tan, Singapore Management University

Toward Competency Integration in the Accounting Curriculum: Examples Using Information Systems and Technology as Facilitators

Deb Sledgianowski, Hofstra University; Mohamed Gomaa, Hofstra University; Christine Tan, Hofstra University

5.42 Successfully Writing, Locating and Using Good Cases

Moderator: Daniel Jones, Assumption College

The Use of Educational Cases in the Accounting Curriculum

Dennis Caplan, University at Albany, SUNY; Saurav Dutta, University at Albany, SUNY; Kathy Enget, University at Albany, SUNY

Discussant: Sylwia Gornik-Tomaszewski, St. John's University

Using a Design Thinking Framework to Write and Publish Teaching Cases: Tips from Experienced Accounting Case Writers

Norman T. Sheehan, University of Saskatchewan; Mahendra R. Gujarathi, Bentley University; Joanne C. Jones, York University; Fred Phillips, University of Saskatchewan;

Discussant: Veena Brown, University of Wisconsin–Milwaukee

4:00 - 5:30 pm

6.09 Future CPAs are Key to the Future of Financial Planning

Moderator: Sarah Bradley, AICPA

Panelists:

Marc Minker, CBIZ MHM, LLC

Susan Tillery, Paraklete Financial, Inc.

6.10 Contemplative, Creative, and Reflective Practices for Accounting Educators

Moderator: Susan Curtis, University of Illinois at Urbana–Champaign

Panelists:

Billie Cunningham, University of Missouri

Susan Curtis, University of Illinois at Urbana–Champaign

Marsha M. Huber, Youngstown State University

Richard Newmark, University of Northern Colorado

Dan Stone, University of Kentucky

6.40 Curriculum and Program Governance

Moderator: Chan Du, University of Massachusetts Dartmouth

A Safari in Brazil: Evidences About Teaching Based in Conceptual Framework

Patrícia de Souza Costa, Universidade Federal de Uberlândia; Gilvania de Sousa Gomes, Universidade Federal de Uberlândia; Guilherme Brounbeck, University of São Paulo; Maria Eduarda Gomes Santana, Universidade Federal de Uberlândia; Maria Eduarda Gomes Santana, Universidade Federal de Uberlândia

Discussant: Husam Aldamen, Qatar University

Governance and Compliance in Accounting Education in South East Asia—Case of Vietnam

Binh Bui, Victoria University of Wellington; Hien Hoang, Victoria University of Wellington; Duc Phan, RMIT University Vietnam; Prem Yapa, RMIT University;

Discussant: Sandria S. Stephenson, Kennesaw State University

Factors Influencing the Likelihood of Developing a Master's Degree in Accounting at U.S. AACSB Business Schools

David L. Crawford, Black Hills State University; David L. Crawford, Black Hills State University

Discussant: Dennis Bline, Bryant University

6.41 Attracting Students to the Profession and Academia

Moderator: Chad Kwon, The University of Texas Rio Grande Valley

Accounting Stigmata: The Four Wounds of the Profession

Jony Hsiao, University of São Paulo; Silvia Pereira de Castro Casa Nova, University of São Paulo

Perceptions of the Future Impact of Revised AACSB Accreditation Standards for Accounting Faculty Qualifications

Jenice Prather-Kinsey, The University of Alabama at Birmingham; Arline Savage, The University of Alabama at Birmingham; Scott Boyar, The University of Alabama at Birmingham

Values in Accounting—Is It Worth How Much It Weighs?

Jony Hsiao, University of São Paulo; Ademir Bortolatto Junior, University of São Paulo; Silvia Pereira de Castro Casa Nova, University of São Paulo; Renato Ferreira Leitao Azevedo, University of Illinois at Urbana–Champaign

Why You Should and Can Have an Accounting Career After Getting a College Degree in Liberal Arts, Science, and Pretty Much Anything Else?

Hui Du, University of Houston–Clear Lake

WEDNESDAY AUGUST 10

10:15 -11:45 am

7.09 Accounting for the Cost of Teaching and the Cross-Subsidy to Support Research: Domestic and International Evidence

Moderator: Keith A. Houghton, Research Coaching Inc.

Panelists:

Amir Amoradi, Swinburne University of Technology
Nancy Bagranoff, University of Richmond
Keith A. Houghton, Research Coaching Inc.

7.42 Innovative Learning Activities

Moderator: Bridget Anakwe, Delaware State University

Investigation of the Impact of Students' Major (Accounting vs Finance) and Learning Preferences (VARK) on a Self-Managed Learning Case in Intermediate Accounting I

Judith A. Sage, Boise State University; Lloyd G. Sage, Sage & Sage

Lessons in Managerial Accounting From a Service Learning Project at a Local Soup Kitchen

C. Andrew Lafond, La Salle University; Bruce A. Leaby, La Salle University; Kristin Wentzel, La Salle University

Providing Assurance for Sustainability Reports—An Instructional Case

Veena Brown, University of Wisconsin–Milwaukee; Mark Kohlbeck, Florida Atlantic University

7.43 Online Accounting Education

Moderator: Sylwia Gornik-Tomaszewski, St. John's University

Employment Implications of Online Coursework: Empirical Evidence from Public Accounting

Robert L. Braun, Southeastern Louisiana University; Shawn Mauldin, Mississippi State University; Chuck Viosca, Nicholls State University

How Employers Perceive Online Accounting Education: Evidence from Kentucky

Amanda M. Grossman, Murray State University; Leigh R. Johnson, Murray State University

The Interactive Role of Course Delivery Method and Individual Motivational Characteristics in Assessing Accounting Course Effectiveness

Clement Chen, The University of Michigan-Flint; Keith T. Jones, University of North Alabama; Keith Moreland, University of Michigan – Flint

2:00-3:30 pm

8.39 Upper-Level Accounting Cases

Moderator: Christopher Earl McCoy, The University of Alabama

City of Casey: A Blazing Fraud

Lori Solsma, Drake University; Joyce Njoroge, Drake University

GAAP Violations at OCZ Technology: What are the Lessons?

Srinivasan Ragothaman, The University of South Dakota; Rajendra P. Srivastava, The University of Kansas

Tintype, Inc. Audit Completion Case

Gabriel Saucedo, Seattle University; Nicole Wright, Northeastern University

8.40 Personal and Professional Skill Development

Moderator: Thomas Clausen, Arizona State University

Accounting Community of Practice: A Pedagogical Concept for Developing Personal Competencies in Accounting Education

Sandria S. Stephenson, Kennesaw State University

Assessing Students' Perception of Graduate Skills in Accounting and Finance: A Study of University Undergraduate Students

Nitham M Hindi, Qatar University; Vishanth Weerakkody, Brunel University London; Mohamad Osmani, Qatar University

Differences in Accounting Students' Perceptions of Their Development of Professional Skills: A South African Case

Marina Kirstein, University of Pretoria; Stephen A. Coetzee, University of Pretoria; Astrid Schmulian, University of Pretoria

4:00 – 5:30 pm

9.38 Student Control and Other Learning Success Factors

Moderator: Gregory L. Sabin, Massachusetts Institute of Technology

An Examination of Cumulative Learning and Sustained Time on Task in an Introduction to Accounting Course

Husam Aldamen, Qatar University; Keith Duncan, Bond University; Jennifer Ziegelmayer, Qatar University

Self-Regulated Learning and Self-Determination Theory in Accounting Graduate Students in Brazil

Raimundo Nonato Lima Filho, Bahia State University; Silvia Pereira de Castro Casa Nova, University of São Paulo

9.39 Learning Methods and Assessment

Moderator: Susan B. Anders, Midwestern State University

Developing a User-Oriented Financial Accounting Curricula For an Introductory Financial Accounting Course for Non-Accounting Majors

Todd A. Shawver, Bloomsburg University of Pennsylvania

Mutual Calculations in Creating Accounting Models

Anna Vysotskaya, Southern Federal University; Oleg Kolvakh, Southern Federal University; Greg Stoner, University of Glasgow

Taking Subjectivity out of Grading College Classroom Participation

Mary Ella Gainor, Bryant University; Elena Precourt, Bryant University

Using the PACE for Assurance of Learning Measurement in Principles of Financial Accounting

Donna Elaine Sanders, The University of Texas at San Antonio; Veronda Willis, The University of Texas at Tyler

Two-Year College Section
2016 Annual Meeting Panels

Monday August 8 — 10:15 to 11:45 am

1.09 Next Generation of Accountants: Implementing the Pathways Vision Model

Moderator: Tracie Miller-Nobles, Austin Community College

Panelists:

Gail Hoover King, Purdue University Northwest
Tracie Miller-Nobles, Austin Community College

Description:

This session will discuss how to utilize the Pathways Vision Model and Bloom's Taxonomy to develop course materials that emphasize critical thinking and professional judgement. Educators will work in roundtables to brainstorm and share ideas for implementation.

12:00pm-1:45pm

TYC section luncheon and business meeting

Speaker: Ann L. Christensen, Montana State University-Bozeman, 2016-2017 AAA
President-Elect

2:00 to 3:30 pm

2.09 Successful Preparation Strategies for the CPA Exam

Moderator: Sidney Askew, Borough of Manhattan Community College–CUNY

Panelists:

AICPA staff
Sidney Askew, Borough of Manhattan Community College–CUNY
Greg Gaynor, University of Baltimore

Description:

AICPA Faculty and Student resources will be discussed during this session. Many valuable AICPA resources will be introduced and demonstrated for the session participants. In addition, the AICPA has conducted student assessment related to the transfer of Two-Year College students to Four-Year Universities.

4:00 to 5:30 pm

3.10 Creating Synergy Engagement and Collaboration in Your Online Courses

Moderator: Cathy J. Scott, Navarro College

Panelists:

Markus Ahrens, St. Louis Community College-Meramec
Cathy J. Scott, Navarro College

Description:

Consider how to replicate your collaborative classroom environment in online courses. Discover how to deal with online students who “get off track” or have difficulty working in an online setting, as well as, students who are more successful in the classroom, but take online courses out of convenience. Find ways to create synergy, engagement and collaboration in online courses with numerous active learning tips and technology tools you can use immediately to enhance online courses. Hear how many classroom activities have been successfully replicated in a virtual environment and how online active learning can be incorporated to create synergy, improve student engagement and foster collaboration.

Tuesday August 9 — 2:00-3:30 pm

5.11 Who’s Cheating in My Classroom?

Moderator: Cathy J. Scott, Navarro College

Panelists:

Regina L. Brown, Eastfield College
Carol Hughes, Asheville–Buncombe Technical Community College
Jason Porter, The University of South Dakota
Cathy J. Scott, Navarro College
Andy Williams, Edmonds Community College

Description:

This panel will discuss academic honesty issues within the classroom. Policies and procedures on how to detect and prevent cheating, cheating schemes, and other issues will be discussed. The issues discussed can be applied to online and on-campus classroom environments.

4:00-5:30 pm

6.11 Certifications Available to Two-Year College Students that Provide Valuable Workplace Skills

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

Panelists:

Markus Ahrens, St. Louis Community College-Meramec

Cathy J. Scott, Navarro College

Carol Yacht, Author, McGraw-Hill Education

Description:

This session will discuss certifications available to college students that provide valuable marketable job skills to students. The Enrolled Agent, Volunteer Income Tax Assistance Program, QuickBooks, and other certifications will be discussed in the session. Faculty with successful certification programs will provide resources which will enable session participants to easily implement these programs at their colleges and universities. Discussion includes the AACSB recommendation for technology integration and suggestions for placement within the curriculum. The correlation between Bloom's updated taxonomy and critical thinking skills is also included.

Wednesday August 10 — 10:15 am-11:45 am

7.10 Strategies for Success for Two Year College Students Transitioning to a Four Year University.

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

Panelists:

Barbara Gonzalez, South Mountain Community College

Carol M. Jessup, University of Illinois at Springfield

Stephen G. Kerr, Bradley University

Description:

This panel will consist of Two-Year College and University faculty. The goal of this panel is to examine successful positive interaction between the two groups, further transfer student success, and give faculty new ideas related to classroom activities and projects.

TLC Colloquium: Learn, Reflect, and Grow



Attend the first annual Teaching, Learning and Curriculum Colloquium in San Antonio, TX on the Riverwalk September 29 to October 1, 2016.

Rediscover how it feels to be a student as you investigate ways of learning. Remember the joys and frustrations of the learning process and how, as a professor, you can support your students in their learning journey.

The colloquium will offer an intimate and engaging experience unlike any other AAA meeting as attendees work together to:

- **Learn**

- How we learn
- Ways of learning
- The art and science of learning

- **Reflect**

- Learn through reflection
- Realize your unconscious bias
- Understand how your perceptions reflect your teaching beliefs, intentions and actions

- **Grow**

- Actualize your personal teaching style
- Leverage your strengths to counterbalance your weaknesses
- Develop your teaching brand

Colloquium Highlights:

In the opening session, participants learn something new. John F. Simon, Jr. will introduce mindful drawing and then asks us to put these ideas into action using pencil and paper. He will lead the group in discussions exploring non-verbal learning and what these drawings reveal about ourselves. Throughout the remainder of the day, participants

- learn about and discuss the latest research and theories in the science of learning,
- discover how everyday bias impacts actions, thoughts and interactions, and
- explore how one's teaching perspective influences teaching.

The second day is filled with activities to help participants grow their personal teaching brand based on what they have learned and discovered through reflection. The day starts with Dan Stone discussing and leading activities related to his research investigating mindfulness, language, and knowledge practices among scholars and professionals. Having learned and reflected, the participants end the day by growing their personal teaching brand. The closing activity promises to be a surprise that will be lasting.

2016 J. Michael and Mary Anne Cook Prize Winners

Graduate: G. Peter Wilson, Boston College

Undergraduate: Billie M. Cunningham, University of Missouri

Two-Year College: Markus Ahrens, St. Louis Community College

Congratulations! Pete, Billie, and Markus and we all look forward to the Cook Prize award celebration in August!



The 2016 J. Michael and Mary Anne Cook Prize will be presented at the opening plenary on Monday, August 8, 2016, at the Annual Meeting in New York City. Following Monday's plenary session, a panel "Celebrating Superior Teachers" from 10:15-11:45 is scheduled.

1.04

The Cook Prize: Celebrating Superior Teachers (Panel)
(NASBA Field of Study: Accounting)

Moderator: Susan Crosson, American Accounting Association

Panelists:

Markus Ahrens, Saint Louis Community College-Meramec

Nancy Bagranoff, University of Richmond

Billie Cunningham, University of Missouri-Columbia

Michael A. Diamond, University of Southern California

G. Peter Wilson, Boston College

The J. Michael and Mary Anne Cook Prize is the foremost recognition of an individual who consistently demonstrates the attributes of a superior teacher in the discipline of accounting. The Cook Prize serves to recognize, inspire and motivate members to achieve the status of a superior teacher. Each year up to three awards of \$25,000 each can be made in the categories of graduate, undergraduate, and two-year accounting degree programs.

Read the press release [here](#).

Congratulations! TLC Awardees

***Best TLC Paper* – Mid-Atlantic Region**

Title: Using Writing Circles as an Effective Peer Review Technique to Improve the Writing Skills of Accounting Students



- ❖ Marsha M Huber, Youngstown State University
- ❖ Maria A Leach, University of Southern Mississippi
- ❖ Eunsuh Lee, Ulsan National Institute of Science and Technology
- ❖ Shirine Mafi, Otterbein University



***Whose work is inspiring you?
TLC Awards Committee Solicits Nominations for 2017***

A highlight of the TLC breakfast each year at the AAA annual meeting is seeing our colleagues recognized for their outstanding work in the prior year. Start searching now for nominations for the following awards for the 2017 meeting in San Diego, CA.

- ***Outstanding Research in Accounting Education*** to recognize excellence in accounting education research (published in 2016).
- ***Outstanding Instructional Contribution*** to recognize excellence in the development of original instructional materials (published in 2016).
- ***Hall of Honor Inductee*** to recognize a TLC member who has provided outstanding service to the section for an extended period of time.

The nomination for the two publication awards should include the full bibliographic citation and a brief note to indicate the reason for nomination. Nominations may be made by both members and non-members of the TLC Section. However, at least one of the nominated authors must be a TLC member.

Nominations for the Hall of Honor should be made by TLC members. Nominees should have been a member of the TLC section for at least eight years, served as chair of one TLC committee, and served as an officer or director.

Nominations will be accepted through April 1, 2017.

Send your nominations or questions to Tracy Manly, Chair, TLC Awards Committee at tracy-manly@utulsa.edu.

March & April Council Meeting Summary



Thank you all for a great meeting on Saturday, March 19, 2016 at the DoubleTree Hilton Paradise Valley, Scottsdale, AZ, and our Webinar on Tuesday, April 26. Below is a summary of both meetings that you may share with your Segments. Please consider asking your Segment leadership to share this information with the membership either through an email or newsletter.

At the March meeting, AAA Executive Director, Tracey Sutherland gave Council an overview of several items including AAA Professional Staff Updates and the 2016-2017 Board of Directors election (the election is closed and votes are being audited now. Election results will be announced in April.). Tracey reminded Council of the importance of the Nominations Committee and Council Ballot Committee (CBC). Council selects the five members that will be on the Nominations Committee and CBC chooses the candidates for a position on the Board of Directors. The Accounting PhD Rookie Recruiting and Research Camp will again be in Miami for 2016. The number of recruiters for the meeting has steadily been increasing over the years with 214 total recruiters at the 2015 meeting from 104 schools. Future venues will be investigated as the number of participants in the event continues to grow. AAA Membership has continued to increase, with full membership up by 4.2% from last year. Lastly, the 2016 Annual Meeting is in New York City, which has brought an increase in pricing for the Section breakfasts and lunches.

David Boynton, Gary Previts, and Bob Colson presented to Council the request that was received from the Leadership of the Academy of Accounting Historians to become a section of the AAA. A Transition Team consisting of Bruce Behn, David Boynton, Bob Colson, Dale Flesher, Gary Previts, Jennifer Reynolds-Moehrle, Mary Stone, and Tracey Sutherland has been assembled. The value proposition, governance, financials, operations and services, and publications of the AAH have all been examined and were found to be in good standing. The Management Team unanimously voted in January 2016 to support admission as an AAA Section. With unanimous support from Council, the BOD officially voted at the March 2016 Council Meeting that the AAH be admitted as a section of the AAA starting with the 2017-18 membership year (fiscal year 2018).

Julie Smith David and Steve Moehrle presented the Finance Committee Report to Council. The Finance Committee met in February and recommends to approve the budget as presented. Julie spoke about the Four Centers and the projects such as Big Data conferences that have resulted, as well as the need to continue to not only hire additional AAA staff, but to explore revenue generating opportunities. Council approved the recommendation to increase membership dues for Full Members by \$5.00, with no increase to Student, Two-Year College or Life/Emeritus Members.

The nominees for Council Chair-Elect were discussed, and following the March Meeting, the vote took place. Markus Ahrens was elected and accepted the position as Council Chair-Elect for 2016-2017.

The names of the nominees for the AAA nominations Committee were announced and discussion about the nominees followed. Following the March Council meeting, the election for the Nominations Committee took place, and the following five members were elected and have accepted the positions: Mark Higgins, Sarah McVay, Karen Pincus, Scott Showalter, and Jim Young.

Terry Shevlin reviewed the AAA Publications Ethics Policy Part D: Citing Corrected Articles. This policy can be found on the AAA website at http://aaahq.org/Portals/0/documents/about/Policies&ProceduresManual/FINAL_Citing%20Corrected%20Articles_4-4-16jsd_BG3.pdf. Julie Smith David discussed the proposed cover redesign for the AAA journals. The Publications Committee approved a redesign for the 2017 calendar year. Julie called for volunteers comprised of Council, Editors, and Research Committees to work with Bruce Mau Design on the project. It is planned to announce the new design at the Annual Meeting.

Judy Luther of Informed Strategies served as moderator of a panel consisting of Mary Curtis (AIS), Patrick Hopkins (FARS), Jennifer Mueller-Phillips (AUD), Karen Sedatole (MAS), who all discussed “best practices” on what their Sections are doing in respect to promoting and distinguishing them among other journals. Discussions ranged from using Social Media, to having “themed” issues and guest-editors, how to attract submissions, and marketing efforts about the journal itself. Information packets from JMAR and JIS were shared with everyone, as well as flyers about special issues from JFR.

Susan Crosson, Director, Center for Advancing Accounting Education, served as the moderator of a panel consisting of Markus Ahrens (TYC), Michael Kraten (PI), Jennifer Mueller-Phillips (AUD), and Karen Sedatole (MAS), on how the use of Social Media can help promote Section activities including meetings and journals. Examples of tools such as LinkedIn, Facebook, and Twitter, as well as blogs and YouTube were discussed at length. The panel continued the discussion on how Social Media could be effectively used in the classroom. The importance of engaging with the Millennial Generation and the use of Technology such as Poll Everywhere, YouTube was stressed, in addition to the Social Media tools such as Facebook and Twitter.

Bruce Behn gave an update about the 2016 Annual Meeting and discussed the featured plenary and lunch speakers, as well as the Global Gathering on Thursday, and the Monday Evening Centennial Gala.

On the April Webinar, Tom Keogh from Bruce Mau Design gave a recap of the branding process and how the AAA’s “brand” evolved from 2009 through today culminating with the various Section & Region logos and color schemes. AAA’s Director of Information Technology, Mark VanZorn, discussed some elements of website design including how much a website is visible on typical computer screens, mobile vs. desktop views, and the concept of “ATF” – above the fold – and how to best utilize the real estate in the ATF space on websites.

The results of the Segment Leader Survey were shared where Leaders selected which categories were important to their sections to be featured on the Segment webpages. Top categories included Journals, Research, Teaching, and Awards. Two designs were presented to Council

incorporating Segment logos and colors and featuring more content “ATF.” Using Poll Everywhere, comments about both Design A and B were captured so that elements of what everyone liked from both designs can be used to create a hybrid of the best from both designs.

Committee updates were presented. There was no report to be presented from the Council Advocacy Review Committee as no activities have taken place. The Council Committee on Awards is in the process of sending out invitations of who to include on the Committees. It is anticipated that there will be a 4 or 5-member Governance Task Force created to work on issues including a Guest Policy for members who attend meetings and a Review of Segments as mentioned in the Bylaws. Markus Ahrens agreed to chair the Governance Task Force. The aim is for the Guest Policy to be presented at the November Meeting and a draft policy for the Review of Segments by March 2017.

As a reminder, the August Council meeting will be in New York City on August 7th from 4:00–6:00 pm. I look forward to seeing you all at the Annual Meeting!

Respectfully submitted,

Audrey A. Gramling, PhD, CPA, CIA
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Accounting Case Search: A Web Search Tool for Finding Published Accounting Cases

by

Michael J. Meyer (corresponding author), University of Notre Dame, mmeyer9@nd.edu

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Note: The website referred to in this article, <http://www.cases.ndacct.com>, received the Ernst&Young Foundation 2016 Innovation in Accounting Education Award. The award will be presented in New York City during AAA's Plenary session on Wednesday, August 10.

INTRODUCTION

Over the past 17 years we have been faced with the challenge of teaching and/or designing new courses at the undergraduate and graduate levels. Specifically, we are challenged with designing courses in Accounting Information Systems, IT Audit, EMBA Managerial Accounting (including an international EMBA Managerial Accounting course), MBA Managerial Accounting, MBA Financial Accounting, Undergraduate Capstone, Master of Science in Management (MSM) Managerial Accounting, Introductory/Principles of Financial Accounting and Introductory/Principles of Managerial Accounting. How to present cases of various levels of difficulty is challenging. We found the search process cumbersome and inefficient often leading to abandoning the use of cases outside of what is available in the textbook. It was these experiences along with the added push from the *Pathways Commission Report*¹ that served as the motivation for creating the [Accounting Case Search](http://www.cases.ndacct.com) website.

The *Accounting Case Search* website currently searches a database we created that contains all cases published to date in the *Journal of Accounting Education*, *Issues in Accounting Education*, the *IMA Educational Case Journal*, and *Accounting Perspectives* since their inception. The current database includes 580 cases (123 published in the *Journal of Accounting Education*, 315 published in *Issues in Accounting Education*, and 96 published in the *IMA Educational Case Journal* and 46 published in *Accounting Perspectives*) appropriate for use in undergraduate, MBA, EMBA, and MAcc/MSA courses. The site has a two-tiered search process, first by course, then further refined by keyword (referred to as "Accounting Topics" on the site). Links to abstracts are included for all the articles.

¹The 2012 *Pathways Commission Report* sets forth a series of recommendations designed to transform accounting education for the next generation. Each recommendation provides a set of clarifying objectives, with each objective listing a set of specific action items that can help achieve each objective. One such action item (4.2.1) calls for multimedia resources for faculty to facilitate implementation of curricular models that are different from the existing rules-based lecture model.

The *Accounting Case Search* site updates and extends the resources previously available² for accounting faculty to search for cases to include in their courses. The site allows users to identify cases relevant to specific courses, allows users to refine searches by keyword, and provides links to case abstracts. Because the site is web based, it is accessible by any device and does not require additional software familiarity. A more detailed discussion of the site is available in the *Journal of Accounting Education*, Volume 32, Number 4, pages 16-32.

SITE SPECIFICS

The data contained in the *Accounting Case Search* website was collected by the authors. Each case and related teaching note referenced on the site was read to identify the accounting course(s) where case usage would be appropriate. Often the case authors provided a listing of appropriate courses for the case as well as courses where the case had been implemented. For many cases, we felt that courses other than those listed by the authors could also benefit from the case, thus expanding the list of possible courses for the case. In addition, we determined a set of keywords – Accounting Topics links – for each case. For more recent cases, authors provided lists of possible keywords, though not all of the author-provided keywords were used in the database. For many cases we expanded the list of appropriate keywords, or Accounting Topics links, for a case based on our analysis of the case and its requirements.

The *Accounting Case Search* site, <http://www.cases.ndacct.com>, presents an alphabetical listing of courses separated between undergraduate and graduate. Parenthetically next to each course title is the number of cases related to that course available within the database. By clicking on the course title you are presented with the full list of all cases determined to be appropriate for that course. The search can then be further refined by selecting any (or all) of the available keywords or Accounting Topics relevant to the cases presented (an alphabetical list of keywords is provided). Next to each Accounting Topic keyword is the number of cases available in the database that relate to the specified Accounting Topic.

The summary of each case (Exhibit 1) includes its title, journal reference, author(s) (last name), industry, list of appropriate undergraduate courses for the case (if any), list of appropriate graduate courses for the case (if any), and the list of keywords (Accounting Topics) relevant for the case. In addition, there is a link to each cases' abstract which can be accessed by clicking on the "Link to Abstract" to the right of the case title.

²These resources include the Accounting Education Literature Review series published approximately every three years in the *Journal of Accounting Education*, Weinstein (2005), Lipe (2006), Miller, et al. (2014), and the American Accounting Association section websites of the Management Accounting Section (MAS), ATA Section, and Information Systems Section.

Exhibit 1
Components of the Case Search Results



ACCOUNTING CASE SEARCH

MENDOZA COLLEGE OF BUSINESS

1. Case title.
2. Case reference.
3. Case author(s) last name.
4. Industry(ies) in the case.
5. List of appropriate Undergraduate Course.
6. List of appropriate Graduate Courses.
7. List of Accounting Topics (keywords) for case.
8. Link to abstract (if blank, there is no link available).
9. Click for new search.
10. List of Accounting Topics (keywords) related to cases for a selected course. By selecting the box next to the Accounting Topic (keyword), all cases identified as including this topic are listed.

Note: The website illustration above is truncated. The actual search shows a listing of nine cases, not one.

To start a new search, click on the “New Search” link in the left column, then select from the list of Accounting Topics (keywords).

ADAPTABILITY BY OTHER ACADEMIC INSTITUTIONS OR TO OTHER SITUATIONS

The site was designed to be simple to use. By using a web-based platform, the site is accessible to anyone with an internet connection and should be able to be used on any device.³ We believe the site’s two tiered search process (first select the appropriate class, then the related accounting topics) is the most efficient method of finding cases relevant for faculty to use. The purpose

³We have tested it on various web browsers using a variety of devices including computers, tablets, and smartphones

behind this decision was that in our experience instructors are interested in a particular course rather than a specific keyword (Accounting Topic). We recognize that there may be certain situations (e.g., MBA programs targeting specific industries, such as healthcare) where industry searches might be valuable. In the summer of 2016, we plan to add the ability to search by industry. There is also feedback link on the site.

We have a great deal of respect for all of the authors of the cases we reviewed. Their efforts to publish these cases and provide detailed implementation guidance provide great benefit to the academic community. Once published, however, many of these cases get lost in the universe of available resources and go underutilized. The *Accounting Case Search* site allows for these valuable resources to be more easily found and utilized in the manner they were originally intended.

Beyond simply providing a tool for finding course-relevant cases, we believe all faculty can benefit from simply reading cases covering the topics they teach. Such a search process has the ability to foster creativity to develop alternative cases to cover accounting topics that you cover but that the published case may have missed.

Also, case authors would benefit from this site by being able to identify cases covering similar topics. A condition for publication of a case requires authors to demonstrate value or contribution beyond what is currently available. Our site provides a way for authors to find similar cases that could then be used to show the contribution of their case.

It would seem that one of the goals of the *Pathways Commission Report* is for the accounting academic community to accept responsibility to transform accounting education. Implementing cases within courses allows students to see accounting outside of a set of rules. However, such implementation takes time that may not exist. It is our hope that this website serves to assist those willing to transform accounting education by making it easier to find appropriate cases.

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Call for Papers

Journal of Accounting Education: General Information

The *Journal of Accounting Education* (JAEd) is a refereed journal published quarterly by Elsevier (<http://www.journals.elsevier.com/journal-of-accounting-education>). 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 JAEd publishes manuscripts on all topics that are relevant to accounting education, including uses of technology, learning styles, assessment, curriculum, and faculty-related issues.

The Journal includes four sections: a Main Articles Section, a Teaching and Educational Notes Section, a Case Section, and a Best Practices 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 Best Practices Section is meant to highlight innovative and effective institutional and individual accounting educator practices in areas such as student recruitment, student advising, student engagement, and alumni relations.

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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:

- 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.
- Pedagogical tools, including evidence of their effectiveness.
- 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

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

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