



MESSAGE FROM THE PRESIDENT

January 2021

Dear TLC Section Members,

I hope this finds you doing well after what was certainly the most challenging semester on record! The TLC Section is committed to being a resource for you this year, as we all navigate the new modalities that we are teaching in.

I am very thankful for the presenters, editors, and other participants at this year’s TLC Midyear “Colloquium on the Science of Learning.” We so appreciate the time you took to provide us with your insights. The incredible team of Kim Church (Chair), Markus Ahrens, Julia Frink, Gail Hoover King, and Angela Spencer outdid themselves in the planning and delivery of a great virtual program. In addition, we could not have been successful without the tireless work of Stephanie Glaser and Jean Thompson at the AAA. Thank you to KPMG and the KPMG Foundation for their very generous support of this Colloquium.

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The Colloquium was a perfect combination of research and teaching sessions. It was also a great place for networking, at a time when that is what we needed most! Some of the highlights of the Colloquium included:

- A discussion forum on the book, “How to be an Antiracist,” by Ibram X. Kendi. This session was sponsored by our new Diversity and Inclusion Committee, led by Tracie Miller-Nobles and Sandria Stephenson.

- Sessions on backward design, active learning, and online teaching.
- An academic writing workshop and a session on pain points in the publication process.
- Editors panels from both practitioner and academic journals.

I appreciate all of the hard work of the TLC's outstanding executive team including Cassy Budd, Past President; Bette Kozlowski (KPMG), VP Practice; Markus Ahrens, VP Academic; Cathy Scott, Treasurer; Tracie Miller-Nobles, Secretary; and Bambi Hora, Council Representative. I look forward to working with all of them this year.

I am very excited about the upcoming year-long TLC Diversity, Equity and Inclusion Conversation. Please join us for our first discussion on Thursday, January 29th (see details below).

Please do not hesitate to reach out to me or any other Board members if you have any questions or suggestions or want to get more involved in the TLC Section. We would not be successful without your participation in conferences, webinars, committee work, reviews of papers, facilitation of conference sessions and the many other things you do.

I wish everyone good health and happiness as we begin our new semesters.

Karen K. Osterheld
AAA TLC Section President, 2020-2021

TLC Activities

TEACHING, LEARNING, AND CURRICULUM SECTION'S DIVERSITY, EQUITY, AND INCLUSION CONVERSATION

Are you interested in understanding how to support diversity, equity, and inclusion in the accounting academy, the profession, and the larger community? If so, join the TLC Section for a year-long conversation on diversity, equity, and inclusion. Each quarter, we will read and discuss a book that addresses different DEI topics. Monthly meetings will be held that (1) discuss the concepts of the book, (2) discuss action items, and (3)

report back on successes and struggles in implementation. All meetings will be held via Zoom and will be 90 minutes in length.

Our first meeting is Friday, January 29, 2021 from 1:00 pm-2:30 pm Eastern. We will be discussing Race Talk and the Conspiracy of Silence: Understanding and Facilitating Difficult Dialogues on Race by Derald Wing Sue. Please join us!

[Register for the conversation!](#)

Award Nominations

TLC AWARDS COMMITTEE SOLICITS NOMINATIONS

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 to be presented at the 2021 AAA Annual Meeting.

- **Outstanding Research in Accounting Education** to recognize excellence in accounting education research. This year, we are accepting submissions that were published in both 2019 and 2020, This is a one-time change in process to allow for submissions that weren't made in 2019, while we were adjusting to the changes brought on by the pandemic.
- **Outstanding Instructional Contribution** to recognize excellence in the development of original instructional materials (published in 2020).
- **Hall of Honor Inductee** to recognize a TLC member who has provided outstanding service to the section for an extended period of time.

The nominations 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 TLC members and non-members. However, at least one of the nominated authors must be a TLC member. Self-nominations are accepted and encouraged.

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 ***Monday, March 1, 2021***.

Send your nominations or questions to **Sara Kern, Chair, TLC Awards Committee** at kern@gonzaga.edu.

Call for Submissions
An Opportunity to Participate in
Conferences

2021 SPARK: MEETING OF THE REGIONS!
CALL FOR SUBMISSIONS

Accounting faculty, professionals, and doctoral students are invited to submit their work to the 2021 SPARK: Meeting of the Regions, to be held virtually, May 24-26, 2021.

- The Spark Meeting combines several region meetings into a digital experience that will provide some exciting opportunities to explore accounting research, education, and practice. Presentations will be

“live” during the synchronous sessions and paper presenters will get feedback through discussant presentations and audience engagement. A dedicated track is reserved for sessions focusing on education and teaching, providing opportunities to engage with master teachers and refine your teaching skills. This conference preserves the key elements of traditional AAA regional meetings, including the opportunity to submit to and present with your region – with many opportunities to engage with your colleagues from around the world.

**The deadline for all submissions is 11:59 pm ET
on February 17, 2021.**

[Click here to submit!](#)

**Call for Papers
An Opportunity to Contribute
to the Academy**

**Journal of Accounting Education
Call for Papers on Sustainability in Accounting Education
(Special Issue)**

It is increasingly acknowledged that accountants have an important role to play in contributing to sustainable development. In order to do so it is essential that accounting graduates are equipped with the necessary critical analysis, problem solving and collaborative skills, and a sound understanding of context, complexity and connectedness (Cho & Mäkelä, 2019; Lacy, Haines & Hayward, 2012). In the largest international study of CEO perspectives on sustainability of its time, it was found that CEOs perceived education to be the single most important issue with

business leaders increasingly needing to articulate and quantify the contribution of sustainability in the language of accounting, and factor the risks associated with social and environmental issues into capital investment decisions. Business schools have a critical role to play in addressing this skills gap (Lacy et al., 2012), but to do so requires new ways of thinking about and approaching accounting education and training (Cho & Mäkelä, 2019; Gray, 2000). An interdisciplinary approach involving business, government, NGOs, civil society and a consideration of the United Nations Sustainable Development Goals is needed for the accountants of the future to help solve the problems of today (Cho & Mäkelä, 2019; Lacy et al., 2012; Bebbington & Unerman, 2018). The Journal of Accounting Education (JAED) invites papers on any aspect of sustainability in accounting education for a special issue. Possible topics include but are not limited to incorporating the UN Sustainable Development Goals into accounting curriculum, preparing future accountants to contribute to a broader reporting landscape including the Global Reporting Initiative and Sustainability Accounting Standards Board Standards and the International Integrated Reporting Council Framework, student perceptions of sustainability in accounting education, incorporating sustainability related case studies into the accounting curriculum, facilitating interdisciplinary approaches in accounting education, and sustainability related work integrated learning for accounting students. Submissions should be made electronically through <https://www.editorialmanager.com/accedu/default.aspx> starting 1 August 2020. When submitting, select the issue type as VSI: Sustainability in the drop-down menu. The deadline for submissions is 1 November 2021. Acceptances will be on a rolling basis with an anticipated final special virtual issue final publication in early 2023. Submitted papers must be supported by relevant literature and not be opinion based without support for the author's arguments. The same requirements for publication in the JAED main section will apply to the papers submitted for this special issue. Early submissions are welcome, and potential contributors are encouraged to contact the guest editors to discuss ideas and topics. Authors should submit the following items within the EVISE system: (1) statement that the submitted work is original, that it has not been published elsewhere, and that the paper is not currently under review by any other journal; (2) cover page, containing title of the manuscript and complete contact information for each author; and (3) manuscript copy itself, without any author identification. For further information, please contact the

following guest editors: Claire Horner James Hazelton Claire.Horner@utas.edu.au
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Call for Papers – Issues in Accounting Education Diversity, Equity, and Social Justice in Accounting Education

Issues in Accounting Education requests submissions for a themed issue on “Diversity, Equity and Social Justice in Accounting Education” to be published during 2022. This themed issue especially encourages educational research utilizing a range of qualitative and quantitative methodologies to explore the intersection of diversity, equity, and social justice with accounting education pedagogy and curriculum, accounting students and new professionals, and accounting faculty and programs. Theoretical articles, case studies, experimental, archival, qualitative, and opinion pieces will be considered.

Submissions should be prepared in accordance with Issues in Accounting Education’s editorial policy

(https://meridian.allenpress.com/DocumentLibrary/AAAN/Issues_Editorial_Policy.pdf) and style guide

(https://meridian.allenpress.com/DocumentLibrary/AAAN/MANUSCRIPT_PREPARATION_AND_STYLE.pdf), and submitted by November 30, 2021, via the journal’s normal submission process

(<https://www.editorialmanager.com/issues/default.aspx>). During submission, please select the ‘Other’ manuscript type and indicate in your cover letter that your manuscript is in consideration for the special issue.

Call for Nominations for the Next Senior Editor of Issues in Accounting Education

The *Issues in Accounting Education* Steering Committee is soliciting nominations for the next Senior Editor of *Issues in Accounting Education*. This will be a three-year term, beginning January 1, 2022.

Issues in Accounting Education is one of three association-wide journals published by the American Accounting Association (AAA). The mission of *Issues in Accounting Education* is to advance accounting education by publishing research, cases, instructional resources and commentaries that (1) assist accounting faculty in teaching, program development, professional development, and assessment, (2) encourage pedagogical experimentation and innovation based on learning science, and (3) enhance understanding of faculty-related issues and historical, social, or institutional conditions and trends that affect accounting education. The *Issues in Accounting Education* Policy Statement may be accessed [HERE](#).

The term of the current Senior Editor of *Issues in Accounting Education*, Professor Elizabeth Dreike Almer, runs until December 31, 2021. The *Issues in Accounting Education* Steering Committee will consider nominees throughout the spring, with a goal to have the next Editor appointed and in transition by Fall 2021.

Please send your nominations to Mark Holtzblatt (Chair, *Issues in Accounting Education* Steering Committee) at the address below, by **Monday, February 22, 2021**. In addition to your nomination, include a current electronic copy of the candidate's *vita* and explain why you believe that your nominee would be a good candidate for the position. Self-nominations are encouraged and accepted. All nominees should be a current AAA member in keeping with AAA's [policy on editorship](#) for AAA journals.

Selected finalists will be required to submit a Vision Statement to the Steering Committee that addresses issues such as:

- Proposed strategic positioning for the journal
- Selection of editors and reviewers
- Recommendations for operational efficiencies for the journal
- Proposed special issues
- Methods for encouraging submissions and readership
- Other ideas

The Steering Committee and Publications Committee make recommendations to the AAA Board of Directors, which will make the final editor selection.

Mark Holtzblatt

Chair, *Issues in Accounting Education* Steering Committee

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Call for Papers – The Accounting Educator

For publication in *The Accounting Educator*, email short articles, cartoons, letters to the editor, call for papers, announcements, or other items of interest to tnobles@austincc.edu.

The Accounting Educator accepts submissions on any issue regarding accounting education or curriculum. Your manuscript should be two to three pages, single spaced. Submit in Word format electronically by May 1, 2021.

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Teaching Ideas and Strategies

Discussing Current Events in Financial Accounting

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The COVID-19 pandemic has disrupted business activity and raised countless questions, some of which you might want to consider within your financial accounting classes. For example, was depreciation reported for all those grounded airplanes and docked cruise ships? Which companies avoided depreciation by switching from straight-line to units-of-production? When the amusement park company Cedar Fair paused collecting on its season pass installment plans and also postponed anniversary celebrations until 2021, did its accounts receivable and inventory become noncurrent? Which of Peloton's fitness-related revenue streams became an easy and important source of long-term value during the pandemic? Why did Amazon's allowance for doubtful accounts increase 53% when its

accounts receivable dropped 12% during the first three months of 2020? Why are cash burn and runway length popular metrics during financial crises? And, as we explore below, how did the classification of a footwear donation during the pandemic help Crocs increase its year-over-year gross profit percentage?

The preceding questions are a sample of the topics explored in instructional materials we have prepared for the introductory financial accounting course. We believe current-event discussions can provide many benefits. They demonstrate that course topics actually matter in the world today. They hold the power to stimulate curiosity, possibly leading students to explore topics in greater depth than they would without that context. Some current-event discussions can be so engaging that students want to share them not only with classmates, but also with parents, friends, and prospective employers. Through discussion, students learn to appreciate that current events exert a broader impact than just one's own personal experience. Consideration of multiple perspectives, such as this, is a key step to developing critical thinking skills.

And, since the pandemic has created challenges for most everyone, we thought it might be helpful to share our materials with others teaching introductory financial accounting. Our goal is to make it easy for you to include current events in your course, to whatever extent you wish. So, for each topic we have prepared a ready-to-use set of materials that includes (i) a 1-2 page reading with 4-5 discussion questions, (ii) a PowerPoint slideshow containing discussion points for questions posed in the reading, and (iii) 4-5 objective assessment questions for use in homework or exam questions. Just email us and we will happily send the materials for any (or all) of the following topics: classification of Cedar Fair's current assets and current liabilities, and the impact on its current ratio; the effects of the pandemic on the operating results of Peloton and other companies in the fitness industry; post-pandemic changes in accounts receivable and the allowance for doubtful accounts in apparel, manufacturing, telecom, and tech companies; reporting depreciation on airplanes, cruise ships, and other fixed assets idled during the pandemic; and emergence of cash burn as a measure of financial survivability for well-established businesses. The reading and discussion questions for the classification of Crocs' inventory donations and its impact on the gross profit percentage follow. We hope you enjoy these materials!

Crocs for Docs: Footwear Company Donates Inventory

Learning Objectives and Introduction

This short reading and accompanying questions focus on companies' inventory donations made during 2020. You will be asked to consider several reasons that prompt companies to donate their inventories, as well as the financial reporting choices and implications for financial statement analysis.

Crocs gets props

Twitter users praised **Crocs** when it announced its "[Free Pair for Healthcare](#)" program to donate free shoes to any healthcare worker who requested a pair. In just one week, from the announcement date on March 25 to its quarter-end on March 31, 2020, Crocs had given away \$1.7 million of inventory.¹ In the following quarter, Crocs reported giving away \$8.2 million more spongy shoes, after it expanded its donation programs to include delivery drivers and line cooks. In total, when these programs ended on May 29, 2020, Crocs had given away \$9.9 million worth of shoes.

Where are inventory donations such as these reported in companies' financial statements? Are they included in Cost of Goods Sold? That's where Crocs reports other inventory-related expenses such as write-downs and the costs to design, produce, procure, and ship its footwear. Or, are they reported as a cost of promoting the company's business, similar to advertising expenses? Publicly-traded companies rarely mention where their donations are reported, because either the amounts are too small to justify separate reporting or the companies don't want to risk being blamed for over-producing in a world increasingly concerned about environmental sustainability. Whatever the reason, donations are almost never called-out in financial statements, even when they benefit others. For example, **Ralph Lauren Corporation**'s 10-Q said nothing about the company's donation of 1.5 million apparel products to support frontline workers and families in May 2020.² Likewise, **Guess?, Inc.** did not discuss its donation of 45,000 clothing items during the pandemic, nor did **The Gap** mention its \$60 million donation of unsold apparel, which was somewhat overshadowed by the company's

(in millions)	2020	2019
Sales revenue	\$331.5	\$358.9
Cost of goods sold	151.6	169.5
Gross profit	179.9	189.4
Selling, general, and administrative expenses	123.3	141.5
Income from operations	56.6	47.9
Other expense (income)	1.9	3.2
Income before income taxes	54.7	44.7
Income tax expense (benefit)	(1.9)	5.5
Net income	\$56.6	\$39.2

Source: Crocs, Inc. Form 10-Q, downloaded from sec.gov.

\$235 million inventory write-down.³ Crocs is the rare exception. Although its income statement (shown earlier) does not separately identify its inventory donation, the notes to the financial statements for the quarter ended June 30, 2020, report that \$8.2 million was included in Selling, General, and Administrative Expenses. The company's inventory donations in the previous year were "not material," so we can't say whether Crocs' choice of classification in 2020 was normal or (dare we say it?) unprecedented.

¹ All amounts and percentages in this reading pertaining to Crocs are based on data reported by Crocs, Inc., in its Form 10-Q for the period ended June 30, 2020, downloaded from sec.gov on October 10, 2020.

² FN Staff. "Charity works: Michael Kors donates \$35M in products to Delivering Good + more," *Footwear News*, June 12, 2020, downloaded October 12, 2020, from <https://footwearnews.com/2020/focus/philanthropy/fashion-industry-charity-donation-news-may-2020-1202978016/>.

³ Dalton, Matthew. "What happens to all of the unsold clothes?" *Wall Street Journal*, August 12, 2020, downloaded October 12, 2020, from <https://www.wsj.com/articles/fashions-big-question-what-to-do-with-all-those-unsold-clothes-11597328695>.

Discussion Questions

Your instructor is likely to ask some or all of the following questions. Prepare for a discussion of these questions by reading the preceding information and making notes relevant to the assigned questions.

1. Crocs reported the cost of its inventory donations on its income statement as part of Selling, General, and Administrative Expenses. For what reason might its inventory donation be appropriately classified as a selling, general, or administrative expense? What alternative reason could be given to justify classifying inventory donations instead as part of Cost of Goods Sold?
2. Crocs reported gross profit of \$179.9 million on sales of \$331.5 million for the three-month period ended June 30, 2020. Express the gross profit percentage for this three-month period as a percentage rounded to one decimal place. Is this better or worse than the same period in 2019, when the gross profit percentage was 52.8%?
3. Had Crocs included its \$8.2 million inventory donation as part of Cost of Goods Sold, what would have been the gross profit percentage for the three-month

period ended June 30, 2020? Express the gross profit percentage as a percentage rounded to one decimal place. Would this have been better or worse than the same period in 2019, when the gross profit percentage was 52.8%?

4. Rather than donating products, what other options do apparel companies have for getting rid of their unsold merchandise? Why might these choices be less desirable than donating inventory?

SQL Introduction

Carole Shook, University of Arkansas, CShook@walton.uark.edu

Neha Vippera, Blue Cross/Blue Shield Analyst

Qin Weng, University of Arkansas

Structured Query Language, or as it is better known SQL, performs tasks such as updating or extracting data from a database. Many different databases use SQL such as Microsoft SQL server, Oracle, Access, etc. SQL is important in accounting because accountants can write their own queries to extract the data they want to analyze. While some information systems analysts can be hired to write the queries, it is important for accountants to understand how to write queries because the accountant will have the best understanding in the type of information that is important to analyze. Understanding SQL and being able to write queries can set a student apart for job positions in the accounting field.

This article is designed to provide professors the ability to do a brief introductory lesson to SQL to allow students a first taste of using a database. First students should understand that SQL is used in a relational database management system. A relational database will store information using rows and columns in a structured organization. There are a few key items to think about when beginning to write SQL statements. When writing SQL queries, SQL statements or keywords are not case sensitive. However, if quotation marks are used, case can matter. SQL statements can be on one or more lines, but keywords cannot be split across lines. Tabs and spaces are encouraged to enhance readability. Each SQL statement (not line) ends with a semi-colon.

So, what are the key words that you want to include?

- **SELECT**

- List the columns (or expressions) that should be returned from the query

(What comes back in the results?)

- **FROM**

- Indicate the table(s) or view(s) from which data will be obtained

(Where did we go to get the results?)

▸ **WHERE**

- Indicate the conditions under which a row will be included in the result

(Which records do we include in the results?)

▸ **GROUP BY**

- Indicate categorization of results

(Aggregate by what?)

▸ **HAVING**

- Indicate the conditions under which a group will be included

(Which groups do we include in the results?)

▸ **ORDER BY**

- Sorts the result according to specified criteria

(In what order do we return the results?)

The following exercise is created to allow students to practice writing queries using the Hallux database (provided courtesy of the University of Arkansas' Sam M. Walton College of Business). See the appendix to examine the Hallux database framework. Hallux is a company that books bands. Students can look at the overall structure of the database to see what each file contains along with the file name.

This exercise will enable students to understand how to conduct queries of the database, using the keywords provided earlier in this article and the Hallux database model. Students should make their best attempt at each question, then the instructor can provide the answer and students can see how close their guess was accord to both file and key word.

Question 1: How many bands does Hallux have?

Answer: `SELECT COUNT (BAND_ID)`

`FROM BAND;`

Question 2: How many customers are in the 72701 zip code?

```
Answer: SELECT COUNT (Customer_ID) zip_code
FROM CUSTOMER WHERE zip_code=72701
GROUP By zip_code;
```

Question 3: How many albums does Hallux have?

```
SELECT DISTINCT COUNT (Album_ID)
FROM ALBUM;
```

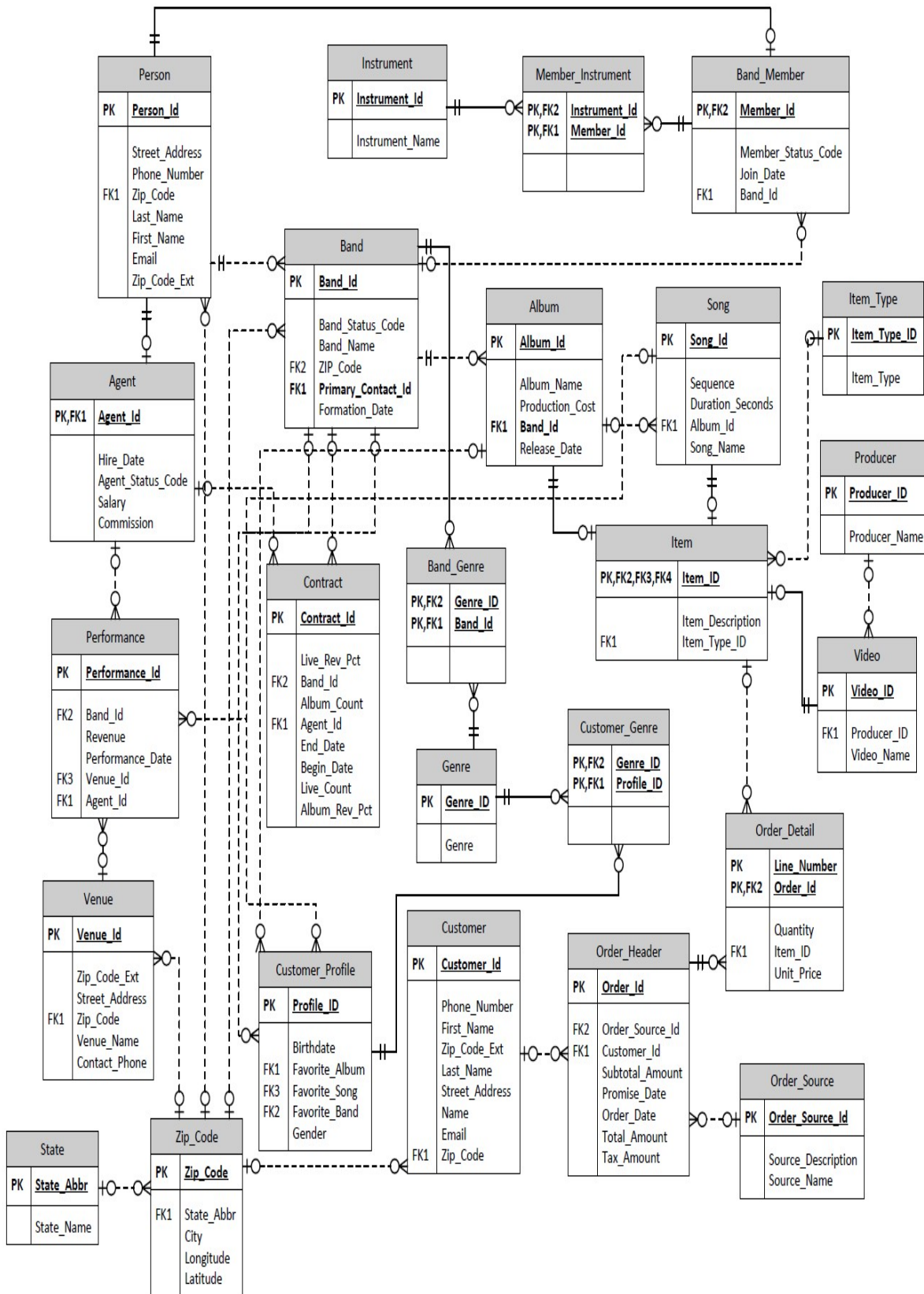
Question 4: What is the highest average total amount for a customer order?

```
Answer: SELECT TOP 1 AVG(Total_Amount),Customer_ID
FROM ORDER_HEADER
GROUP by CUSTOMER_ID
ORDER By AVG (Total_Amount) DESC;
(Note DESC stands for Descending order)
```

Question 5: What is the total revenue of all the bands in Hallux?

```
Answer: SELECT SUM (Revenue) FROM PERFORMANCE;
```

Appendix: Hallux Database



KEY PEOPLE

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Please go to the [TLC website](#) for additional committee chairs and members.

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! 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. The Teaching, Learning, & Curriculum Section provides opportunities for members to share their experiences, bringing together large and small schools, educators and practitioners, and members worldwide.

Go online to <http://aaahq.org> to join today!