



Thought Leaders in  
Accounting

Teaching, Learning and Curriculum Section

# The Accounting Educator

Summer 2018

Volume XXVII, No. 4

## MESSAGE FROM THE PRESIDENT

Dear TLC Section Members

July 2018



The annual meeting in National Harbor, MD (Washington, DC) is quickly approaching! I hope your summer has been productive and you are excited to attend the annual meeting. I would like to take this opportunity to thank all TLC officers, committee chairs, committee members and sponsors for their hard work and support over this past year. Our Annual Meeting Program Chairs, Bambi Hora and Shaokun (Carol) Yu have organized a fantastic program with 27 concurrent sessions over the three-day period. This link describes the sessions in detail [https://www2.aaahq.org/AM/KC\\_program\\_PublishBySection.cfm?sectionID=15](https://www2.aaahq.org/AM/KC_program_PublishBySection.cfm?sectionID=15). Pages 6 through 17 also lists the TLC sessions.

I am excited to announce that the faculty development committees are conducting sessions at the meeting. The committees will tell you more at the August 6, 2018 Monday morning breakfast. Additional breakfast activities include our annual award presentations and a discussion by the incoming president (Cassy Budd) and Midyear Colloquium Meeting Chair (Cathy Scott) about the TLC Midyear Colloquium taking place in Dallas, Texas November 8-10, 2018. A special thank you goes out to Tracy Manly and her Awards Committee for choosing amazing award winners (see page 23).

The TLC 27<sup>th</sup> Annual Meeting Booklet will appear online, saving hundreds of dollars in printing costs. Please check the TLC webpage later in July to access the booklet. I will show parts of the booklet during the August 6 breakfast and business meeting but please be sure to read last year's minutes before the breakfast so we can approve them at the breakfast.

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As my two-year term as President ends, I would like to take the time to thank friends, volunteers, members, and firms that have continued to support the TLC Section. It has been an honor to work with so many dedicated people.

- A heartfelt thank you to our award sponsors and representatives that regularly attend the breakfast: Deloitte, Kathleen Shoztic; EY, Ellen Glazerman and Sylvia Ulrich; and KPMG, Bette Kozlowski. I would also like to thank KPMG for its commitment to and sponsorship of the TLC Midyear Colloquium Meeting.
- My sincere appreciation and gratitude goes out to Carol Yacht, our Newsletter Editor. She reminds me to communicate relevant news to the members quarterly. Rick Lillie, our Webmaster, revised our webpage and ensures information that is emailed to the membership gets organized and posted to the webpage.
- Thank you to AAA staff and the current and past year's executive team (Bambi Hora, Claire Kamm Latham, Cindy Bolt-Lee, Bette Kozlowski, Stephanie Hernandez, Cassy Budd, Gail Hoover King, and Tracie Miller Nobles).
- Thank you to all of the committee chairs (Tracy Manly, Bambi Hora, Shaokun (Carol) Yu, Marsha Huber, D. Larry Crumbley, Cathleen Burns, Susan Curtis, Noel Addy, Patricia Johnson, Kim Church, Amy Santos, Greg Stoner, Melissa Larson, Dan Jones, Norbert Tschakert, Yvette Lazdowski, Rose Layton, Nicholas McGuigan, Bob Allen, Karen Osterheld).
- Thank you to the Nominations Committee. I look forward to working with the incoming executive team: President, Cassy Budd; Vice President-Academic, Karen Osterheld; VP-Practice, Bette Kozlowski; Secretary, Claire Kamm Latham; Treasurer, Cindy Bolt-Lee; and Council Representative, Bambi Hora.

Have a productive month and I will see everyone in National Harbor, MD in August!

Natalie T. Churyk, PhD, CPA  
William F. Doyle Endowed Professor of Accountancy  
Editor-in-Chief, Journal of Accounting Education  
AAA TLC Section President, 2016-2018  
Northern Illinois University  
College of Business  
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***The Accounting Educator***  
**Call for Short Papers for Next Issue**

For publication in *The Accounting Educator*, email short articles, cartoons, letters to the editor, call for papers, announcements, or other items of interest to [carol@carolyacht.com](mailto:carol@carolyacht.com). *The Accounting Educator* accepts submissions on any issue regarding accounting education or curriculum. Your manuscript should be two to three pages, single spaced. Submit your manuscript in Word format electronically by September 15, 2018.

Carol Yacht, Author  
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928-634-0603

## [Annual Meeting, National Harbor, MD \(Washington, DC\), August 4-8](#)



*“Pathways to a Sustainable Future,”* focuses on how we can advance our research and teaching and move forward as thought leaders in accounting despite our environment being continuously disrupted by rapidly changing technology, expanding data sources, and increasing concerns about information security. In addition, this theme recognizes that a sustainable future requires that the academy, profession, and society build strong ties with each other.

As we work together with our global communities, we can integrate accounting research and teaching more fully with practice to ensure our work is relevant not just today, but tomorrow as well. The annual meeting also offers many opportunities to network with leading researchers, educators, and professionals along with friends, colleagues, sponsors, and exhibitors.

I look forward to seeing you in National Harbor as we work together to build pathways to a sustainable future. –*Anne Christensen, AAA President*

[Registration](#)

[Hotel Information](#)

[Program](#)

[CTLA](#)

[Speakers](#)

[Preconference Workshops and Symposia](#)

[Our Partners](#)

[Explore National Harbor](#)

## [Blockchain Technology: An Emerging Issues Forum, San Francisco, CA, September 13-14](#)



This year the Emerging Issues Forum is moving beyond its focus on Accounting IS Big Data to bring together industry leaders, accounting professionals, and academics to study Blockchain Technology and its urgent issues. Speakers who are confronted daily by the challenges of implementing this game-changing technology will discuss not only the basics of blockchain technology but also discuss the crucial issues surrounding its implementation.

The two-day conference will feature TED-like talks and 100-minute workshops to go broad and deep about HOW and WHY blockchain is transforming business. The conference will highlight several use cases and the companies that are leading the blockchain transformation to demonstrate how organizations are radically changing their business models, processes, products, services, and uses of data. Participants can earn up to 19 hours of CPE.

[Registration](#)

[Hotel Information](#)

[Meeting Details](#)



## [TLC Midyear Colloquium](#)

**November 8-10, 2018**  
**Sheraton Dallas Hotel Galleria**

The Teaching, Learning, and Curriculum Section of the American Accounting Association is pleased to announce its 3<sup>rd</sup> Midyear Colloquium to be held in Dallas, Texas at the Sheraton Galleria, November 8 – 10, 2018. We thank KPMG for its generous sponsorship of this meeting.

This year's TLC Midyear Colloquium theme is *The Scholarship and Art of Teaching*. Once again, the Colloquium will have two tracks (teaching and research), which will give participants the opportunity to enhance their teaching practice or teaching related research as well as network with other who are passionate about Accounting Education. Be sure to Save the Date! Meeting registration will open soon



*Photo Credit: VisitDallas*

We look forward to seeing you in Dallas.

### [Hotel Information](#)

[Submissions:](#) **Deadline Monday, July 16** by 11:59 PM ET

### [Meeting Details](#)

### [Explore Dallas](#)

We would like to thank KPMG for their generous support of the Colloquium



## 2018 Annual Meeting Sessions Teaching, Learning and Curriculum Section

**Monday August 6, 2018— 6:45 am-8:15 am: TLC Section Breakfast with Business Meeting** (ticket required for breakfast)

### **TLC Annual Meeting Sessions**

**Monday August 6, 2018 — 10-15 am-11:45am**

#### **1.08 Tomorrow's World: Educating the Future Accounting Professional**

**Moderator:** Nick C. McGuigan, Monash University  
(NASBA Field of Study: Specialized Knowledge)

***Panelists:***

Sandy Hilton, Chartered Professional Accountants of Canada  
Joseph Krupka, Savannah State University  
Helen Pruitt, University of Maryland

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#### **1.34 Accounting Education: Financial Accounting**

**Moderator:** Susan Anderson, Elon University  
(NASBA Field of Study: Accounting)

12233*Two Cases in Basic Financial Ratio Analysis.*

Cynthia Guthrie, Bucknell University; Kristy Schenck, Bucknell University;  
*Discussant:* Dennis Caplan, University at Albany, SUNY

14546*Examining the Use of Accounting Information in Planned Careers: A Group Project to More Fully Engage Students in Introductory Accounting Courses.*

Alissa Choi, John Carroll University; Karen Schuele, John Carroll University; Mark Sheldon, John Carroll University; Mariah Webinger, John Carroll University;  
*Discussant:* Anna Vysotskaya, Southern Federal University

14902*Digital Butler: Cognitive Conflict Tasks to Prompt Higher Order Skill in Principles of Accounting.*

Carol Springer Sargent, Middle Georgia State University; A. Faye Borthick, Georgia State University;  
*Discussant:* Kathleen Sobieralski, University of Maryland University College ED]

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#### **1.35 Accounting Education: Auditing**

**Moderator:** Ellen D. Bartley, Farmingdale State College  
(NASBA Field of Study: Auditing)

11367*Some Factors Affecting Student Performance in Auditing: An Empirical Study at a Commuter Public University.*

Mostafa M. Maksy, Kutztown University of Pennsylvania;  
*Discussant:* Edward R. Walker, University of Central Oklahoma

13622*Davis Utilities for Life and Living, Inc.: An Audit Escape Room Activity.*

Michael V. Barnes, Jr., Truman State University; Kathryn A. Enget, University at Albany, SUNY;  
*Discussant:* Genevieve Scalan, Texas A&M University–Kingsville

15186A *Teaching Concept for Auditing – The ILPA Case.*

Julia Baldauf, University of Innsbruck; Sabine Maria Graszitz, University of Innsbruck;  
Claudia Mueller, University of Innsbruck;  
*Discussant:* Elena Precourt, Bryant University

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**Monday August 6, 2018 — 2:00 pm-3:30 pm**

**2.08 Educating for 'Complete' Future Professionals**

**Moderator:** Martin Martinoff, ICAEW

(NASBA Field of Study: Specialized Knowledge)

***Panelists:***

Leonard Brooks, University of Toronto  
Michael Pakaluk, Catholic University of America  
Jim Palos, Hyde Park Institute  
Melissa Samuelson, Arizona State University

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**2.39 Accounting Education: Earnings Management and Fraud**

**Moderator:** Jan Taylor Morris, Sam Houston State University

(NASBA Field of Study: Accounting)

11791*Unmasking the Fraud at Toshiba.*

Dennis Caplan, University at Albany, SUNY; Saurav K. Dutta, University at Albany, SUNY; David J. Marcinko, University at Albany, SUNY;  
*Discussant:* Michael Ozlanski, Susquehanna University

13677*Accounting Fraud or Earnings Management? The Case of Schneider Electric.*

Benedicte Millet-Reyes, Monmouth University; Nancy Uddin, Monmouth University;  
*Discussant:* Danny Lanier, Elon University

14122*Channel Stuffing Reinvented: Earnings Management in Toshiba's Personal Computers Division.*

Amitabh Dugar, Bridgeway Capital Management; Mahendra Gujarathi, Bentley University; *Discussant*: Danny Lanier, Elon University

#### **2.40 Accounting Education: Managerial and NFP Accounting**

**Moderator:** Edward R. Walker, University of Central Oklahoma  
(NASBA Field of Study: Business Management & Organization)

12819*Encouraging Service Learning and Entrepreneurial Thinking: PB&J Sandwiches in Managerial Accounting.*

C. Andrew Lafond, La Salle University; Bruce Andrew Leauby, La Salle University;  
Kristin N. Wentzel, La Salle University;  
*Discussant*: Linda J. Matuszewski, Northern Illinois University

15317*Flash Inc.: A Comprehensive Variance Analysis.*

Kwadwo N. Asare, Bryant University; Dennis Bline, Bryant University; Robert Farrar, Bryant University;  
*Discussant*: Steven Mintz, California Polytechnic State University, San Luis Obispo

15371*Assessing Financial Stability & Effectiveness of a 501(c)(3) Organization: A Term Project.*

Charles Barragato, Stony Brook University, SUNY; Christie Comunale, Stony Brook University, SUNY; Stephen C. Gara, Drake University;  
*Discussant*: Kiran Parthasarathy, University of Houston

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**Monday August 6, 2018 — 4:00 pm-5:30 pm**

#### **3.08 Blueprint for an Effective Curriculum**

**Moderator:** Richard Gallagher, American Institute of CPAs [*Unconfirmed; check AAA program schedule*]  
(NASBA Field of Study: Specialized Knowledge)

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

Richard Gallagher, American Institute of CPAs  
Lori Kelly, American Institute of CPAs  
Joseph Maslott, American Institute of CPAs

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#### **3.39 Educational Technology: Online Teaching**

**Moderator:** Veronica Paz, Indiana University of Pennsylvania  
(NASBA Field of Study: Information Technology)

12409*Empirical Investigation on Factors Affecting Students' Selection of Online against F2F: A Case of Management Accounting Course in an MBA Program.*



Yong Gyo Lee, University of Houston–Victoria; Donna Stringer, University of Houston–Clear Lake;

*Discussant:* Susan B. Anders, Midwestern State University

13668*Pencils vs. Clicks: A Comparison of Online Homework and Traditional Homework in an Introductory Accounting Class.*

Debra Skaradzinski, Zayed University; Paul DeLange, Curtin University; Allan W. Graham, American University of Sharjah;

*Discussant:* Yong Gyo Lee, University of Houston–Victoria

13728*Online Cloud Experiment for Accounting Education.*

Yoshitaka Hirose, Osaka City University;

*Discussant:* Allan W. Graham, American University of Sharjah

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### **3.40 Improve Students' Academic Performance**

**Moderator:** Scott Dell, Member

(NASBA Field of Study: Specialized Knowledge)

11634*Effects of Intrinsic Factors, Extrinsic Determinants and Program Characteristics on Accounting Students' Academic Performance.*

Koffi J. B. Dodor, Southern University and A&M;

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

13174*A Preliminary Study of the Impact of Accounting Students' Exam Time Usage on Their Exam Performance.*

Meifang Xiang, University of Wisconsin–Whitewater; Zhuo Zhang, Macau University of Science and Technology;

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

14975*The Seasonality Effect on Students' Academic Performance in an Introductory Managerial Accounting Course: An Empirical Study.*

Ibrahim Aly, Concordia University; Matthaeus Tekathen, Concordia University;

*Discussant:* Brian W. Huels, University of Wisconsin–Whitewater

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**Tuesday August 7, 2018 — 10:15 am-11:45 am**

### **4.07 Effective Learning Strategies Teaching Award Winners**

**Moderator:** Gregory Gaynor, University of Baltimore

(NASBA Field of Study: Specialized Knowledge)

***Panelists:***

Maureen G. Butler, University of Tampa  
Gail Hoover King, Purdue University Northwest  
Jeff Miller, Sam Houston State University  
Kimberly Swanson Church, University of Missouri  
Wendy Tietz, Kent State University  
Angela Wheeler Spencer, Oklahoma State University  
Lixuan Grace Zhang, Kennesaw State University

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**4.08 Students and Disabilities: Bringing Inclusions Sensitivity, and Creativity to the Classroom**

**Moderator:** Richard J. Walstra, Dominican University  
(NASBA Field of Study: Specialized Knowledge)

***Panelists:***

Makur Aciek, Gallaudet University  
Emilia Chukwuma, Gallaudet University

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**4.47 Students' Learning Styles**

**Moderator:** Karen K. Osterheld, Bentley University  
(NASBA Field of Study: Specialized Knowledge)

*12498Learning Styles Assessment Modalities Preferences Diagnostics (LAMP-D): A Framework of Accounting Students' Preferred Learning Styles and Course Learning Assessments.*

Sandria S. Stephenson, Kennesaw State University;  
*Discussant:* Kathleen Sobieralski, University of Maryland University College

*12097An Experimental Study of Cooperative Learning in Advanced Financial Accounting Courses.*

Tara J. Shawver, King's College;  
*Discussant:* Sandria S. Stephenson, Kennesaw State University

*15235A Look at the Traits of the Dark Triad and the Sociocultural Profile on Accounting Students.*

Márcia Figueredo D'Souza, Bahia State University; Gerlando Augusto Sampaio Franco de Lima, University of Illinois at Urbana-Champaign;  
*Discussant:* Timothy J. Fogarty, Case Western Reserve University

**Tuesday August 7, 2018 — 2:00 pm-3:30 pm**

**5.09 Design Thinking in Accounting Education**

**Moderator:** Marsha M. Huber, Youngstown State University  
(NASBA Field of Study: Specialized Knowledge)

**Panelists:**

Lisa Brown, Indiana Institute of Technology  
Cheryl Crespi, Central Connecticut State University

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**5.10 Bringing Excel Into Your Accounting Curriculum**

**Moderator:** Debby Bloom, Queens University of Charlotte  
(NASBA Field of Study: Specialized Knowledge)

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**5.49 Tax Education**

**Moderator:** Cindy Cuccia, The University of Oklahoma  
(NASBA Field of Study: Taxes)

*13994What Effect Do Student Learning Preferences (VARK) Have on a Self-Managed Learning Project in an Introductory Income Tax Course?*

Judith A. Sage, The University of Texas Rio Grande Valley; Lloyd G. Sage, Sage & Sage;  
*Discussant:* Kaimee Kellis Tankersley, The University of Oklahoma

*14517Rethinking the Future of Tax Education.*

Marsha M. Huber, Youngstown State University; Gary Robson, Bloomsburg University of Pennsylvania; Ray J. Shaffer, Youngstown State University;  
*Discussant:* Kaimee Kellis Tankersley, The University of Oklahoma

*12517Employers' Demand for Key Skills for Tax Accountants: A Content Analysis of Job Advertisements.*

Fawzi Laswad, Massey University; Lin Mei Tan, Massey University;  
*Discussant:* Marilyn Colpitts, Embry–Riddle Aeronautical University

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**Tuesday August 7, 2018 — 4:00 pm-5:30 pm**

**6.07 Challenges Faced in Online Accounting Courses**

**Moderator:** Arundhati Rao, Towson University  
(NASBA Field of Study: Specialized Knowledge)

**Panelists:**

Eugene Cantor, University of Maryland College Park  
Shifei Chung, Rowan University  
J. P. Krahel, Loyola University Maryland  
Kenneth Smith, Salisbury University

#### **6.44 Managerial Accounting Education and Employability Attributes**

**Moderator:** Linda J. Matuszewski, Northern Illinois University  
(NASBA Field of Study: Business Management & Organization)

*14297No Pain, No Gain: The Structure and Consequences of Question Difficulty in a Management Accounting Course.*

Timothy J. Fogarty, Case Western Reserve University; Paul M. Goldwater, University of Central Florida;

*Discussant:* Kiran Parthasarathy, University of Houston

*14548The Effectiveness of Cost Accounting Education.*

Edward R. Walker, University of Central Oklahoma; Ying Hong R. Zhang, University of Central Oklahoma; Bambi A. Hora, University of Central Oklahoma;

*Discussant:* Jennifer Riley, University of Nebraska at Omaha

*14252Employability Attributes in Accounting: The Differing Opinions of Students and Employers.*

D'Arcy Becker, University of Wisconsin–Whitewater; Brian Huels, University of Wisconsin–Whitewater;

*Discussant:* Judith A. Sage, The University of Texas Rio Grande Valley

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**Wednesday August 8, 2018 — 10:15 am-11:45 am**

#### **7.03 Critical Thinking Skills in Accounting Education: What and How?**

**Moderator:** Judith A. Sage, The University of Texas Rio Grande Valley  
(NASBA Field of Study: Specialized Knowledge)

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

Markus Ahrens, St. Louis Community College, Meramec

Natalie T. Churyk, Northern Illinois University

Susan M. Curtis, University of Illinois at Urbana-Champaign

Nicholas McGuigan, Monash University

D. Scott Showalter, North Carolina State University

Susan K. Wolcott, CPA Canada

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#### **7.30 Skills Experiences and Employability**

**Moderator:** Genevieve Scalan, Texas A&M University–Kingsville  
(NASBA Field of Study: Specialized Knowledge)

*15228Power-Users and New Hires: Contrarian Insights on Technology Skills for Entry into the Accounting Profession.*

Kimberly Swanson Church, University of Missouri–Kansas City; Pamela J. Schmidt, Washburn University;  
*Discussant:* Lucian M. Zelazny, University of Dayton

[14507](#)*Accounting Graduates with Online and Face-to-Face Coursework: Impact on Hiring Decisions.*

Robert L. Braun, Southeastern Louisiana University; Shawn Mauldin, Mississippi State University; Margaret N. Boldt, Southeastern Louisiana University;  
*Discussant:* Donald Larry Crumbley, Louisiana State University

[11428](#)*Internship Experience and Accounting Undergraduate Starting Salaries.*

Poh-Sun Seow, Singapore Management University; Gary Pan, Singapore Management University; Clarence Goh, Singapore Management University;  
*Discussant:* Sheldon R. Smith, Utah Valley University

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### **7.31 Innovative Teaching Approaches**

**Moderator:** Anna Vysotskaya, Southern Federal University  
(NASBA Field of Study: Specialized Knowledge)

[12159](#)*Do Instructor-Created Videos Improve Student Performance in Introductory Accounting Courses?*

Kiran Parthasarathy, University of Houston; Janet Meade, University of Houston; Lida Liang, University of Houston;  
*Discussant:* Jennifer Riley, University of Nebraska at Omaha

[12574](#)*Creating a Modified Monopoly Game for Promoting Students' Higher-order Thinking Skills and Knowledge Retention.*

Ming Kuang Tan, Maranatha Christian University; Ralph William Adler, University of Otago; Rakesh Pandey, University of Otago;  
*Discussant:* Progyan Basu, University of Maryland College Park

[12161](#)*Using Online Tutorials to Teach the Accounting Cycle.*

Tracey Chunqi Zhang, Singapore Management University; Lay Chin Low, Singapore Management University; Poh Sun Seow, Singapore Management University;  
*Discussant:* Robert Marley, University of Tampa

### **7.32 Pedagogical Innovation and Student Performance**

**Moderator:** Edward R. Walker, University of Central Oklahoma  
(NASBA Field of Study: Specialized Knowledge)

[11951](#)*The Course is Not Over When the Course is Over: A Pedagogical Innovation to Improve Students' Course Content Recall.*



Earl Simendinger, University of Tampa; Robert Marley, University of Tampa;

*Discussant:* Gerald Weinstein, John Carroll University

12155*Increasing Student Engagement using Giving Voice to Values and Peer Feedback.*

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

*Discussant:* Dennis Blin, Bryant University

15307*Factors Affecting Classroom Participation and How Participation Leads to a Better Learning.*

Elena Precourt, Bryant University; Maryella Gainor, Bryant University;

*Discussant:* Gerald Weinstein, John Carroll University

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**Wednesday August 8, 2018 — 2:00 pm-3:30 pm**

### **8.29 An International Overview of Accounting Education**

**Moderator:** Edward R. Walker, University of Central Oklahoma

(NASBA Field of Study: Specialized Knowledge)

13412*An Exploration into the Accounting Grading Practices Among Accounting Professors: An International Study of Grade Inflation.*

Bea Chiang, The College of New Jersey; Hossein Nouri, The College of New Jersey;

Abdus Shahid, The College of New Jersey;

*Discussant:* Sabine Maria Grashitz, University of Innsbruck

12686*Professional Accounting Body Affiliation in a Developing Country: The Case of Membership Attraction in Vietnam.*

Frederique Cecile Bouilheres, RMIT University Vietnam; Paul A. Delange, Curtin

University; Glenda Scully, Curtin University;

*Discussant:* Denise Silva Ferreira Juvenal, FIPECAFI and Pref. Cidade do Rio de Janeiro

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### **8.30 Approaches to Learning and Student Performances**

**Moderator:** Jenice Prather-Kinsey, University of Alabama at Birmingham

(NASBA Field of Study: Specialized Knowledge)

11994*Re-Considering 'Presage' in Accounting Education: A Fertile Research Area for Accounting Education.*

Nick C. McGuigan, Monash University;

*Discussant:* C. Andrew Lafond, La Salle University

15311*Learning by Doing: Is it the Best Way to Learn Accounting.*

Lucian M. Zelazny, University of Dayton; Mary Grilliot, University of Dayton; Joseph F. Castellano, University of Dayton;

*Discussant:* Matthaeus Tekathen, Concordia University

12356*Does an Accounting Internship Impact CPA Exam Performance?*

Dennis Bline, Bryant University; Xiaochuan Zheng, Bryant University;

*Discussant:* Noel Addy, Mississippi State University

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### **8.31 Teaching Cases: Ethics Guest Speakers and Data Analytics**

**Moderator:** Shaokun Carol Yu, Northern Illinois University

(NASBA Field of Study: Behavioral Ethics)

14894*Beyond the Guest Speaker: An Interactive Professional Learning Experience.*

Susan Eldridge, University of Nebraska at Omaha; Jennifer Riley, University of Nebraska at Omaha; Roopa Venkatesh, University of Nebraska at Omaha;

*Discussant:* Aretha Hill, Florida A&M University

12430*How to Create a Data Analytic Case: Applying Design Science with Agile Development.*

A. Faye Borthick, Georgia State University; Gary P. Schneider, California State University, Monterey Bay;

*Discussant:* Catherine Chiang, Elon University

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### **Wednesday August 8, 2018 — 4:00 pm-5:30 pm**

#### **9.29 Education Potporri**

**Moderator:** Robert Larson, University of Cincinnati

(NASBA Field of Study: Specialized Knowledge)

*Advancing Accounting Scholarship through American Accounting Association Doctoral Consortia.*

Anne L. Christensen, Montana State University; Shelley Rhoades-Catanach, Villanova University;

*How to Be a Good Coauthor.*

Denton Collins, Texas Tech University; Derek Oler, Texas Tech University; Chris Skousen, Utah State University;

*Improving Understanding of Doctoral Accounting Education in Russia.*

Anna Vysotskaya, Southern Federal University;

*Publishing Accounting Papers in English: A Graduate Brazilian Panorama.*

Denize Minatti Ferreira, Federal University of Santa Catarina; Jose Alonso Borba, Federal University of Santa Catarina; Felipe Schappo, Federal University of Santa Catarina; Monique Cristiane de Oliveira, Federal University of Santa Catarina;

*Social Media and Accounting Students: An Addition to AIS Courses.*

Yun Cheng, University of West Georgia; Xiaohong Fan, Pacific Lutheran University; Linxiao Liu, University of West Georgia

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### **9.30 Teaching Innovation and Student Performances**

**Moderator:** Susan B. Anders, Midwestern State University  
(NASBA Field of Study: Specialized Knowledge)

*An Alternative Perspective for Engaged Scholarship: Rapprochement Through Research-Led Teaching.*

Carla L. Wilkin, Monash University;

*Can They Put It Together? A Teambuilding Game for the Audit Course.*

Frank A. Badua, Lamar University; Clare Burns, Lamar University;

*Expanding Intelligent Tutoring Systems Design in Accounting Education: Investigating the Use of a Constraint-Based Tutor for Capital Investment Decision-Making.*

Nick C. McGuigan, Monash University; Antonija Mitrovic, University of Canterbury; Thomas Kern, The Accountability Institute; Samantha Sin, Macquarie University;

*Implications of Two Employers on Self-Employment Taxes: A Teaching Case.*

Sheldon R. Smith, Utah Valley University; Kevin R. Smith, Utah Valley University;

Lynn R. Smith, Utah Valley University

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### **9.31 Learning Examination and Evaluation**

**Moderator:** Bambi A. Hora, University of Central Oklahoma  
(NASBA Field of Study: Specialized Knowledge)

*Internal Control Over Financial Reporting: Lessons Learned from The Wells Fargo Scandal.*

Kaimee Kellis Tankersley, The University of Oklahoma; Michael C. Knapp, The University of Oklahoma;

*On Study Approaches of Chinese ACCA Students.*

Meng Bai, Xi'an Jiaotong University; Nanyan Dong, Xi'an Jiaotong University; He Zhang, Xi'an Jiaotong University; Junrui Zhang, Xi'an Jiaotong University;

*Prediction-Based Student Evaluations of Teaching as an Alternative to Traditional Opinion-Based Evaluations.*

Tania Tomez, University of Pretoria; Stephen A. Coetzee, University of Pretoria; Astrid Schmulian, University of Pretoria;

*Self and Peer Assessments to Improve Students' Judgment Competences.*

Marcelo Ferreira da Silva, University of São Paulo; José Dutra Oliveira Neto, University of São Paulo;

*The Uniform Accounting Examination: A Case of a Country that Adopted the IFRS.*

Juliano Augusto Orsi Araujo, University of São Paulo; Marcus Vinicius Moreira Zittei, Centro Universitário FECAP; Leonardo Fabris Lugoboni, Centro Universitário FECAP

## Two-Year College Panels at the Annual Meeting

**Monday August 6, 2018 — 10:15 am-11:45 am**

### **133 - 1.09 Innovative Learning Strategies**

**Moderator:** Markus Ahrens, St. Louis Community College, Meramec  
(NASBA Field of Study: Accounting)

*Panelists:*

Michael Grant, AICPA  
Yvonne Hinson, AICPA

**Description:** The accounting profession is rapidly evolving and so are the students who choose this career path. This panel session will focus on the newest generation of students, GENZ, and how they will change the way we teach accounting. We will share adaptive educational technologies that has enabled student success. New technologies, including virtual reality will be demonstrated within the session.

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**Monday August 6, 2018 — 12:00pm-1:45pm: TYC Section Luncheon (ticket required for lunch)**

**Monday August 6, 2018 — 2:00 pm-3:30 pm**

### **134 - 2.09 Differing Perspectives on Academic Assessment**

**Moderator:** Tracie Miller-Nobles, Austin Community College  
(NASBA Field of Study: Accounting)

*Panelists:*

Sheila Ammons, Austin Community College  
Survo K. Banerjee, Borough of Manhattan Community College–CUNY  
Lydia Rosencrants, LaGrange College  
Andy Williams, Edmonds Community College

**Description:** Join panelist in a conversation about the process of academic assessment. Hear faculty share their success stories, their struggles, and areas for improvements. Learn how other universities and colleges are instituting academic assessment and accreditation.

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**Monday August 6, 2018 — 4:00 pm-5:30 pm**

### **137 - 3.09 Using the Volunteer Income Tax Assistance Program and Internships to Enhance Student Learning Utilizing the Pathways Vision Model**

**Moderator:** Robyn Barrett, St. Louis Community College, Meramec  
(NASBA Field of Study: Accounting)



*Panelists:*

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

**Description:** In an effort to better prepare our students for their careers in the workforce, there has been an emphasis on the teaching of ethics in accounting and business programs. This approach suggests that an additional goal of service learning should be the development of students who are civic-minded and socially responsible. In addition, this approach enhances the perception of the study of accounting and career opportunities in accounting. Research will be presented that examines how we have successfully increased community engagement through our Volunteer Income Tax Assistance (VITA) Program. Furthermore, we will discuss the curriculum design of our VITA Program Internship and other internships in which our students have the opportunity to earn 3 credit hours.

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**Tuesday August 7, 2018 — 10:15 am-11:45 am**

**135 - 4.09 Completing the Pathway from High School to College**

**Moderator:** Cathy J. Scott, Navarro College  
(NASBA Field of Study: Accounting)

*Panelists:*

Markus Ahrens, St. Louis Community College, Meramec  
Robyn Barrett, St. Louis Community College, Meramec  
Yvonne L. Hinson, Association of International Certified Professional Accountants  
Cathy J. Scott, Navarro College  
Kimberly Swanson Church, University of Missouri – Kansas City

**Description:** Attracting and engaging the next generation of accountants can be equated to a game of cat and mouse. Students are eager to determine their career trajectory earlier in their academic timeline and are lured away by other professions. In this session, learn about the motivators of this unique audience and the tools to set the bait and hook them, how early exposure through the AICPA Accounting Program for Building the Profession (AICPA APBP) exposes and advances students into the accounting pathway (the big cheese), learn about university recognition and adoption of the APBP Qualifying Exam for college credit and how college and university communities can aid in propelling this exposure to maximize student and profession outcomes.

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**Tuesday August 7, 2018 — 2:00 pm-3:30 pm**

**136 - 5.11 Using Games to Spark Learning in Introductory Accounting Courses**

**Moderator:** Carolyn B. Hughes, Asheville–Buncombe Technical Community College and The University of North Carolina at Asheville  
(NASBA Field of Study: Accounting)

*Panelists:*

Carolyn B. Hughes, Asheville–Buncombe Technical Community College and The University of North Carolina at Asheville

Karen Mattison, Presbyterian College

Wendy Tietz, Kent State University

**Description:** This panel will present a variety of tools that can be used in the classroom to enhance students' understanding of material, foster teamwork, and provide a change of pace from the traditional lecture format.

**Tuesday August 7, 2018 — 4:00 pm-5:30 pm**

**138 - 6.08 Using Free Versions of QuickBooks Desktop and QuickBooks Online**

**Moderator:** Carol Yacht, Author, McGraw-Hill Education  
(NASBA Field of Study: Accounting)

*Panelists:*

Matt Lowenkron, Glendale Community College

Carol Yacht, Author, McGraw-Hill Education

**Description:** This presentation includes how to incorporate Intuit's free accounting software. Learning strategies include hands-on practice with QuickBooks Desktop and QuickBooks Online and how Bloom's Taxonomy of Educational Objectives correlates to the course sequence. Also discussed is the impact of disruptive technologies, what they are and how to prepare for the changes ahead. The topics covered include:

1. Curriculum: Individual course and/or supplement.
2. Pedagogy: Apply Bloom's Taxonomy of Educational Objectives to the accounting course sequence.
3. Certification: Where does certification fit into the curriculum?
4. Robustness: Compare and contrast desktop software and cloudware.
5. Restore (QBDT) versus Import (QBO).
6. Disruptive Technologies: What changes are ahead due to the mobile internet, automation of knowledge work, machine learning, block chaining, and cloud computing?

Please join the conversation with Carol Yacht and Matt Lowenkron.

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**Wednesday August 8, 2018 — 10:15 am-11:45 am**

**139 - 7.04 Strategies that Prepare Two-Year College Students for Success after Transfer**

**Moderator:** Sidney Askew, Borough of Manhattan Community College–CUNY  
(NASBA Field of Study: Accounting)

*Panelists:*

Felicia Farrar, Houston Community College

Carol Jessup, University of Illinois at Springfield

Stephen G. Kerr, Bradley University

Jan Taylor Morris, Sam Houston State University

Barbara Thomas, Triton College

**Description:** The goal of this panel is to provide a variety of strategies that prepare community college students for success as an accounting major after transferring into a rigorous baccalaureate program. Students attending community college represent diversity from a variety of segments of the American population.

## **The 2018 American Accounting Association/J. Michael and Mary Anne Cook/Deloitte Foundation Prize**

The **American Accounting Association/J. Michael and Mary Anne Cook/Deloitte Foundation 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 program.

The American Accounting Association is proud to announce the following winners of the 2018 AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize that will be presented at the opening plenary on Monday, August 6, 2018 at the Annual Meeting in Washington, DC.



- ◆ **Robert D. Allen, The University of Utah – Graduate Prize**
- ◆ **Marsha M. Huber, Youngstown State University – Undergraduate Prize**
- ◆ **Carolyn B. Hughes, Asheville Buncombe Technical Community College – Two-Year College Prize**

We congratulate Robert, Marsha and Carolyn and look forward to the Cook Prize award celebration in August.



## 2018 TLC Award Winners

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. Congratulate the following 2018 award winners to be recognized at the TLC breakfast in Washington, DC.

- ***Outstanding Research in Accounting Education*** to recognize excellence in accounting education research (published in 2017). Sponsored by the EY Foundation.
  - Karen V. Pincus, David E. Stout, James E. Sorensen, Kevin D. Stock, Raef A. Lawson, “Forces for Change in Higher Education and Implications for the Accounting Academy.” *Journal of Accounting Education* 40 (2017) 1-18
- ***Outstanding Instructional Contribution*** to recognize excellence in the development of original instructional materials (published in 2017). Sponsored by Deloitte.
  - Award: Poh-Sun Seow and Gary Pan, “Using an Online Tutorial and Teaching REA Data Modeling in AIS Courses.” *AIS Educator Journal*, 12.1 (2017): 1-19
  - Honorable mention: Melissa P. Larson, Ty K. Lewis, Brian C. Spilker, “A Case Integrating Financial and Tax Accounting Using the Balance Sheet Approach to Account for Income Taxes.” *Issues in Accounting Education* 32.4 (2017): 41-49.
- ***Hall of Honor Inductee*** to recognize a TLC member who has provided outstanding service to the section for an extended period of time. Sponsored by the KPMG Foundation.
  - Tim Fogarty, Professor of Accountancy, Case Western Reserve University





*Whose work is inspiring you?*

***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 these 2019 awards.

- ***Outstanding Research in Accounting Education*** to recognize excellence in accounting education research (published in 2018).
- ***Outstanding Instructional Contribution*** to recognize excellence in the development of original instructional materials (published in 2018).
- ***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, 2019.**

Send your nominations or questions to Tracy Manly, Chair, TLC Awards Committee at [tracy-manly@utulsa.edu](mailto:tracy-manly@utulsa.edu).

# **Overcoming Students' Tendencies to Cram and Forget**

**By Gregory L. Prescott**  
**University of South Alabama**  
[gprescott@southalabama.edu](mailto:gprescott@southalabama.edu)

How often have you had a student tell you, after receiving a failing grade on an exam, “I studied for three days straight for that exam!” Or, better yet, when you are covering Chapter 18 in the your textbook and you make a reference back to material you had just covered with your students in Chapter 14 a few weeks earlier, do you often get blank stares from your students – as if this is the first time in their lives they have ever heard of the topic?

As someone who has taught accounting courses at a university for more than two decades, I can tell you that I cringe whenever I have a student tell me that he didn't even go to sleep the night before the exam so that he could study more! Plus, when students don't seem to be familiar with a concept that I know full well we covered in detail earlier in the semester, I sometimes wonder ‘what am I accomplishing here’?

After thinking about the issue and discussing it with colleagues, I concluded that these issues can be attributed to students' tendencies to cram for the exams and then immediately erase that knowledge from their short-term memory bank. Since too many of our students try to cram three or four chapters of upper-level accounting material into their brains the weekend before the exam, the material never makes it into their long-term memory bank. As a result, they don't truly ‘learn’ the material – they just memorize it long enough for the exam and then sweep it away. When I later refer back to some concept or technique covered in an earlier chapter, because the knowledge never made it into long-term memory, the students genuinely believe they are hearing this information for the first time.

After growing increasingly frustrated with these issues, a few years ago I developed a strategy that I believe adequately addresses these shortcomings in students' study habits. For instance, a few years ago, I regularly taught Intermediate Accounting I. Having previously taught Intermediate Accounting II, I knew there was essential knowledge that the Intermediate I students were going to need in order to do well in Intermediate II. I know what you're thinking. “Isn't everything in Intermediate I essential to their success in Intermediate II”? Perhaps so, but I think some elements of Intermediate I are more critical than others to students' subsequent success in later accounting courses.

As a result, I developed a list of Prescott's Gotta Knows for Intermediate I. The entire list made up a three-page Word document. In the document, I listed the ‘essential knowledge’ item along with the ‘ideal’ answer. Then, once we covered the information in the course, that item was fair game for any subsequent course exam. In order to ensure that failure to focus on the Gotta Knows would adequately penalize a student, each exam would include items from the Gotta Knows list and those items would count at least 10-15% of the exam's overall score. While at first students tended not to believe my warnings about the Gotta Knows, once they took the first

exam they universally decided that spending some time on the Gotta Knows material was worth the effort.

One of the advantages of this approach is that it can be employed in any accounting course and the items can be tailored to the preferences of the instructor. Here is a representative list of the types of items included in my Intermediate Accounting I Gotta Knows:

- **Know the nine steps of the accounting cycle in the correct order per page xxx in your text.** The reason for this item is that I want them to understand the accounting process and to know where we are in that process at any point during the course.
- **The definitions of the elements of the financial statements per page xxx in your text.** I did not require that the students memorize the definitions but I wanted them to become sufficiently familiar with the definitions that they could identify a given definition as the appropriate element. Here, I wanted to emphasize the differences between revenues and gains, the differences between expenses and losses, and the impact that revenues and gains and expenses and losses have on the basic accounting equation. Additionally, I wanted them to be able to know the definition of an asset so that in later chapters, they could decide if a specific concept represented an asset or not.
- **Be familiar with the common classifications on a classified balance sheet.** Prior to requiring my students be familiar with the balance sheet classifications, when I would ask for classifications on a balance sheet, I would often hear cash, receivables, etc.
- **Be familiar with the format of a multiple-step income statement per page xxx in your text.** In subsequent chapters, when we would encounter a new concept, say, Gain on Sale of Equipment, I could refer back to the income statement and ask the students WHERE on the income statement the gain would be reported.
- **Be thoroughly familiar with the concept of adjusting entries.** With respect to this item, I wanted them to know **when** we prepare adjusting entries, **why** we prepare adjusting entries, and **how** we prepare adjusting entries.
- **Be thoroughly familiar with the concept of closing entries.** Again, the **when**, the **why**, and the **how**.

Now that I am teaching Intermediate Accounting II again, I have developed a similar ‘essential knowledge’ list for that course. In addition to some of the items shown above, I include the following:

- **How does one determine the selling price (or fair value) of a note or bond?** If your students are like mine, they struggle with present value concepts. Since present value concepts are so important in financial accounting, I have found it necessary to stress this point. However, I must confess that even though we cover this topic in great detail in Chapter 14 of Intermediate Accounting II, when we get to the revenue recognition material in Chapter 18 and one of the homework assignments deals with receiving a non-interest-bearing note as consideration, some students are still at a loss for how to record this ‘weird’ transaction.

- **Be familiar with the five-step process outlined in *Revenue from Contracts with Customers*, FASB ASC 606.** Again, I think it is important for students to initially ‘memorize’ the steps so that they can begin to recognize that revenue recognition is a process and that they need to fully understand the revenue recognition process in any given situation.

A key advantage to the approach I have outlined is that it is adaptable to any upper-level accounting course (or any academic subject, for that matter). So, think about how you might use this approach in your auditing, income taxation, accounting systems, cost accounting, or advanced accounting course.

Moreover, to help address recurring deficiencies we have identified in our Intermediate students, the accounting faculty at the University of South Alabama recently adapted this approach to be used in ALL principles of accounting courses taught at our university. Students will be provided with a list of ‘essential knowledge’ items on Day 1 and told that each course exam will include test items covering this material and that these items will count for at least 10-15% of the exam’s total score. The ‘essential knowledge’ items were developed in consultation with the Intermediate professors. Those faculty members who regularly teach principles sections are now working to devise interesting and innovative ways to test this knowledge. Hopefully, we will soon detect positive results from adopting this approach – similar to the positive results I experienced when I implemented the system in my Intermediate courses.

# Kidder's Ethical Checkpoints: An Underutilized Resource to Teach Ethics

Steven Mintz, DBA  
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Accounting professionals encounter ethical dilemmas from time to time because of questionable financial reporting. An ethical decision-making model can help to think through the various steps to consider in resolving these matters. In teaching ethics to accounting students, it is a necessary but insufficient condition to rely solely on a professional code of conduct such as the AICPA Code of Professional Conduct or IMA Ethical Standards. The discussion of ethics must go beyond that and consider moral reasoning.

The Responsibility Principle in the AICPA Code sets the stage for further discussion: *In carrying out their responsibilities, members should exercise sensitive professional and moral judgments in all their activities.*<sup>1</sup>

It is important to note that some states require accounting ethics courses as a condition for licensing students as CPAs, and they call for the same commitment to moral decision-making. For example, the Texas State Board of Public Accountancy requires that *the course should provide students with a framework of ethical reasoning, professional values and attitudes for exercising professional skepticism and other behavior that is in the best interest of the public and profession.*<sup>2</sup>

## Dealing with Moral Issues

Dealing with moral issues can be perplexing. How, exactly, should we think through an ethical issue? What questions should we ask? What factors should we consider? The philosophical methods of moral reasoning suggest that once we have ascertained the facts, we should ask ourselves five questions when trying to resolve a moral issue:

- What benefits and what harms will each course of action produce, and which alternative will lead to the best overall consequences?
- What moral rights do the affected parties have, and which course of action best respects those rights?
- Which course of action treats everyone the same, except where there is a morally justifiable reason not to, and does not show favoritism, discrimination, or other biased behaviors?
- Which course of action advances the common good?
- Which course of action develops moral virtues?

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<sup>1</sup> AICPA Code of Professional Conduct, effective December 15, 2014, <https://www.aicpa.org/content/dam/aicpa/research/standards/codeofconduct/downloadabledocuments/2014december15contentasof2016august31codeofconduct.pdf>.

<sup>2</sup> Texas State Board of Public Accountancy, Ethics Course Requirements, <http://www.tsbpa.state.tx.us/education/ethic-course-requirements.html>.

In commenting on these questions, Velasquez points out that they do not provide an automatic solution to moral problems. It is not meant to. The reasoning is merely meant to help identify most of the important ethical considerations. In the end, we must deliberate on moral issues for ourselves, keeping a careful eye on both the facts and on the ethical considerations involved.<sup>3</sup>

There are many approaches to incorporating moral reasoning into ethical decision-making. A decision-making model provides a foundation to reason through ethical dilemmas and decide on the most ethical approach. Decision-making guidelines can help us make better ethical choices through a systematic approach that encourages teams and individuals to identify the ethical issues, gather information, apply ethical standards and values, identify and evaluate alternative courses of action, and follow through on their choices. Decision-makers are better able to defend their decisions using such a model.

One underutilized resource in teaching ethics to accounting students is *Kidder's Ethical Checkpoints*.

## **Kidder's Ethical Checkpoints**

Ethicist Rushworth Kidder acknowledges that ethical issues can be “disorderly and sometimes downright confusing.” They can arise suddenly, create complex issues, and have unexpected consequences. However, Kidder argues that there is an underlying structure to the ethical decision-making process. Kidder suggests that nine steps or checkpoints can help bring order to otherwise confusing ethical issues. What follows is a brief summary of the major points.<sup>4</sup>

1. *Recognize that there is a moral issue.* Step one is to identify the ethical issues and acknowledge that these issues deserve our attention and moral questions exist.
2. *Determine the actor.* Kidder distinguishes between involvement and responsibility. Because we are members of larger communities, we are involved in any ethical issue that arises in the group. Yet we are only responsible for dealing with problems that we can do something about. For example, I may be concerned that clients threaten to fire their auditors if they plan to give a negative opinion on the financial statements. However, there is little I can do about it unless it happens in my firm.
3. *Gather the relevant facts.* Adequate, accurate, and current information is important for making effective decisions of all kinds, including ethical ones. Consider the motives of affected parties, patterns of behavior, likely consequences if the problem persists, and likely outcome of one course of action or another.
4. *Test for right-versus-wrong issues.* Kidder suggests using four determinations including the following.
  - *Legal test.* If lawbreaking is involved (i.e., fraudulent financial statements), then the problem becomes a legal matter, not a moral one.

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<sup>3</sup> Manuel Velasquez, Claire Andre, Thomas Shanks, and Michael J. Meyer, “Thinking Ethically: A Framework for Moral Decision Making,” <http://www.scu.edu/ethics/practicing/decision/thinking.html#sthash.zMGI3C7i.pdf>.

<sup>4</sup> Rushworth Kidder, *How Good People Make Tough Choices: Resolving the Dilemmas of Ethical Living* (New York: HarperCollins Publishers, 1995).



- *Smell test* relies on intuition. If you have an uneasy feeling about the decision or course of action, chances are it involves right-versus-wrong issues.
  - *Front-page test* asks how you would feel if your decision made it to the front page of the local newspaper. If you feel uncomfortable about it, then you should consider choosing another alternative.
  - *Mom test* asks how you would feel if your mother or some other important role model became aware of your choice. If you have a queasy feeling, then it is best to reconsider your choice.
5. *Test for right-versus-right paradigms.* If an issue does not involve wrong behavior, then it likely pits two important positive values against each other. Kidder identified four such models: truth-telling versus loyalty to others and institutions; personal needs versus needs of the community; short-term benefits versus long-term negative consequences; and justice versus mercy. When an ethical dilemma pits two core values against each other, a determination should be made whether they are in conflict with one another in this situation. For example, it is important to be loyal to one's supervisor, but not at the risk of presenting biased financial information.
  6. *Apply the ethical standards and perspectives.* Consider which ethical principle is most relevant and useful to this specific issue. Is it utilitarianism? Kant's categorical imperative? Justice as fairness? What is the role of virtue? Or, is it a combination of perspectives?
  7. *Look for a third way.* Compromise is one way to reveal a new alternative that will resolve the problem or to develop a creative solution. A third way can also be the product of moral imagination. One's conception of the moral and ethical issues can change when considering different perspectives from a moral point of view. We may discover a better, economically viable, and morally justifiable solution.
  8. *Make the decision.* At some point we have to make the decision. However, we may be mentally exhausted from wrestling with the problem, get caught up in analysis paralysis, or lack the necessary courage to come to a decision.
  9. *Revisit and reflect on the decision.* Return to the decision later, after the issue has been resolved, to debrief. Reflect on the lessons to be learned. How can you apply them to future decisions? What ethical issues did it raise?

A decision-making process in accounting helps to organize one's thoughts about the ethical issues that accounting professionals face and can serve as a basis for the analysis of many conflicts between accounting professionals and management. Kidder's Checkpoints provides a morally sound basis for ethical decision making when accounting issues create ethical dilemmas.

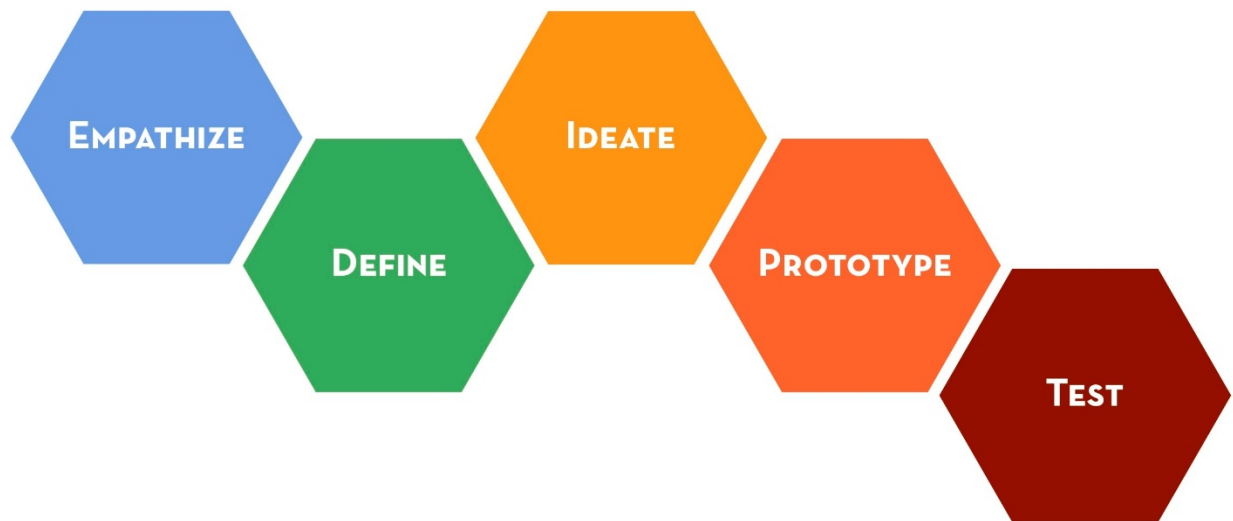
## **News from the Faculty Development Committee**

### **Design Thinking in Accounting Education**

The faculty development committee continues its work to bring Design Thinking to accounting education.

To address Design Thinking, last year we did a workshop where we discussed empathy, writing a challenge, and using ideation. This year, we are extending that workshop to include examples of how members – Lisa Brown, Indiana Institute of Technology; Cheryl Crespi, Central Connecticut State University; and Marsha Huber, Youngstown State University – have used Design Thinking at their universities.

Our plans are to do another workshop where we continue to teach Design Thinking techniques with a focus on prototyping and testing an idea and coming up with a novel proposal to deal with common student problems.



Stanford Design School, [dschool.stanford.edu](https://dschool.stanford.edu)

Marsha Huber  
Faculty Development Committee (Teaching)  
Youngstown State University  
[mhuber@ysu.edu](mailto:mhuber@ysu.edu)



There's a *new* TLC website at <http://aaahq.org/TLC>. Explore the tabs.

TLC Home   About ▾   Awards and Sponsors ▾   Messages & Newsletters ▾   Teaching ▾   Research ▾   Blog   Archives

**Rick Lillie appreciates your feedback. Contact Rick at [rlillie@csusb.edu](mailto:rlillie@csusb.edu), (909) 537-5726 (PDT).**

# Call for Papers

## *Journal of Accounting Education* Call for Papers: Preparing Accounting Students for Careers Using Big Data (Special Issue)



The *Journal of Accounting Education* invites submissions for a special issue devoted to preparing accounting students for a career using Big Data and performing business data analysis. Submissions for this special issue should be original work that deal in some manner with topics related to how best to prepare accounting students to understand a variety of big data sources and performing data analytics in support of business decision-making. Rather than single teaching cases, the goal of this issue is to help develop overall curriculum learning objectives, teaching methods effectiveness, learning assessment, course design, program design, etc. The editors for this special issue solicit high-quality manuscripts of various types and research paradigms (for example, field or experimental investigations, archival, analytical, or survey research). All relevant submissions will be considered, except for stand-alone cases without an empirical research component.

To enhance early access, manuscripts will be published in regular journal volumes as accepted and later be pulled into a virtual special issue on the Journal of Accounting Education website.

Submissions should be made electronically through <https://www.evise.com/profile/api/navigate/ACCEDU> starting **15 December 2017**. When submitting select the issue type as 'Special issue' and then the article type as '**Special Issue on Accounting Student Career**'. **The deadline for submissions is 31 October 2018**. Acceptances will be on a rolling basis with an anticipated virtual special issue completion for **October 2019**. 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 either of the following guest editors:

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*Journal of Accounting Education*: General Information

The *Journal of Accounting Education* (JAEd) is a refereed journal published quarterly by Elsevier (<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 Contributions: Routledge Companion to Accounting Ethics

### OBJECTIVE

To provide a prestige reference volume, which offers students and researchers an introduction to current scholarship in the discipline of accounting ethics.

### RATIONALE

Accounting is a fundamentally social institution, comprising rules and principles designed by people to record, report, and control economic and other exchanges among individuals and organizations. Ethics lies at the heart of the practice, for ethics determine how we treat one another, and how we enact justice and fairness. While various publications focus on business ethics in general, none provides a comprehensive guide to students and academics on the subject of accounting ethics' research and practice issues.

### CALL FOR CONTRIBUTIONS

If you are interested in contributing a chapter on one or more of the topics below, or on a *relevant accounting ethics topic* not listed, please contact Eileen Taylor ([eztaylor@ncsu.edu](mailto:eztaylor@ncsu.edu)) or Paul Williams ([paul\\_williams@ncsu.edu](mailto:paul_williams@ncsu.edu)) to discuss. Please be prepared to provide an outline of your proposed contribution. Since we will finalize author selection and chapter assignments by **April 30, 2018** - please submit as soon as possible. We expect chapters to be 5,000-8,000 words long, and submitted by **September 1, 2018**, with final revision completed by **March 2019**. Co-authored chapters are welcome.

	Topics
<b>A</b>	<b>Accounting Ethics Perspectives</b>
1	History of Accounting Ethics in relation to economic and business ethics
2	Virtue Ethics
3	Modern Professional Ethics
4	Who Owns Ethics, Issues of Power
5	Culture, feminist perspective
6	Ethical responsibility of organizations: sustainability, the new frontier
<b>B</b>	<b>Practice of Ethics in the Discipline</b>
7	Financial Accounting
8	Managerial Accounting
9	Tax
10	Internal/External Audit
11	Systems
12	Governmental
13	Accounting fraud exemplars (cases by era)

<b>C</b>	<b>Language of Ethics</b>
14	Storytelling
15	Habermasian Ethics
16	Semantics
<b>D</b>	<b>Ethics as Governance</b>
17	Law and ethics
18	Mis(appropriation) of ethics by organizations as a disciplinary force
19	Codes (to live and practice by)
20	Enforcement
21	Whistleblowing
22	Contextual nature of ethical dilemmas in accounting - the role of the organization
<b>E</b>	<b>Education and learning from the past</b>
23	Ethics in higher accounting education
24	Continuing Ethics Education requirements for licensed practitioners
25	Pedagogy of teaching cases (Problem based learning) with example(s)
26	"Ethical" research and legacy of accounting research - honesty and confirmation work



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