



Thought Leaders in Accounting

Teaching, Learning and Curriculum Section

The Accounting Educator

Summer 2015

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MESSAGE FROM THE PRESIDENT

Dear TLC Members

July 2015



Greetings! We are only a few weeks from the 99th annual meeting of the American Accounting Association. I hope to see all of you in Chicago as AAA kicks off its centennial year. At this year's meeting you will find 23 concurrent sessions hosted by the TLC section. I wish to thank the co-chairs of the program committee Karen Osterheld and Daniel Jones as well as the program committee for developing such a great program. In addition, I hope you will join us for the annual TLC breakfast and business meeting

on Monday, August 10 at 6:45 a.m. at the Hyatt, West Tower, Green Level, Crystal B. This is always a great event where the TLC Outstanding Research Award and Hall of Honor Awards are given. We greatly appreciate KPMG's continued support of these awards. In addition, this year's breakfast speaker will be Dr. Guido Geerts. Dr. Geerts has served as the Chair of the Pathways Recommendation 4 Technology Task Force for the past three years. His task force has held focus groups with practitioners from the AICPA and IMA as well as members of the AAA to determine what technologies are being used in practice and what students need to know. At the TLC breakfast business meeting, he will share what the task force has learned.

On Tuesday, August 11th, the TLC section will host the 6th annual WOW event. Chicago's Second City Corporate will provide a three-hour workshop that is being used by accounting firms and corporations around the world. The event

begins with a picnic buffet dinner from 5:30-6:50 p.m. Then, there is a brief presentation on incorporating improvisation training into the accounting curriculum. At 7 p.m. the interactive workshop begins. Come participate in some unusual and entertaining activities that will provide

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you with ways to promote participation, encourage idea generation, and grow enthusiasm in your classes as well as in your institution.

As this is the start of the AAA's 100th year, let's all commemorate and celebrate the centennial by sharing with others our experiences at AAA meetings. Take a moment after a session or meeting to send Carol Yacht (the newsletter editor, carol@carolyacht.com) a story of your TLC experiences from any AAA meeting that you attended this year, or in the past. Share your memories with us!

Looking forward to seeing you in Chicago --

Gail Hoover King
ghkingAAA@gmail.com

The Accounting Educator
Articles, Call for Papers, and Announcements

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

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

The TLC Newsletter accepts submissions on any issue regarding accounting education or curriculum. Your manuscript should be short — two to three pages single spaced. Submit your manuscript in Word format electronically by September 30, 2015.

Carol Yacht, Author
McGraw-Hill Education
carol@carolyacht.com
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CHICAGO 2015
BUILDING BRIDGES TO OUR FUTURE

August 7 - 12, 2015

8th Annual Conference on Teaching and Learning in Accounting (CTLA)
August 8–9, 2015 ~ Chicago, IL

What is CTLA?

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



Keynote Speaker –Susan Crosson, Director of the Center for Advancing Accounting Education, Sunday, August 8, 9:00am to 9:50am

"Advancing Accounting Education: Opportunities and Rewards"

This session is all about celebrating being teachers of accounting. Rewards for being superior teachers, recognitions for sharing our best practices, and emerging opportunities to turn the challenges we face in our courses into opportunities for collaboration and innovation will be discussed.

CTLA Preliminary Program

Friday, August 7, 2015

5:00 pm–7:00 pm **Registration**

Saturday, August 8, 2015

7:00 am–6:00 pm **Registration**

7:00 am–8:00 am **Continental Breakfast**

8:00 am–8:50 am **Welcome and Opening Session**
Markus Ahrens, St. Louis Community College, Meramec
Karen Braun, Case Western Reserve University

9:00 am–9:50 am **Keynote address: “Advancing Accounting Education: Opportunities and Rewards**
Speaker: Susan Crosson, Director of the Center for Advancing Accounting Education

- 10:20 am–11:10 am **Craft of Teaching and Roundtable Concurrent Sessions**
 Participants will have the choice of several sessions and roundtables that are geared toward new and experienced faculty. Topics include using technology in the classroom, motivating and facilitating learning, best practices in teaching, active learning, flipping the classroom, and course-specific innovations. These workshops will provide participants with the opportunity to collaborate with and learn from colleagues.
- 11:20 am–12:20 pm **Effective Teaching Practices Forum I**
- 12:20 pm–2:20 pm **Luncheon with panel session** featuring young accounting professionals and presentation of the 2014 Effective Learning Strategies Awards
- 2:30 pm–5:30 pm **Craft of Teaching and Roundtable Concurrent Sessions (3)**
- 5:30 pm–7:00 pm **Reception and Effective Teaching Practices Forum II**

Sunday, August 9, 2015

- 7:00 am–8:00 am **Continental Breakfast**
- 8:00 am–9:40 am **Learning about learning: Research discoveries that inform and shape teaching practices**
 Speaker Fred Phillips, Professor and Baxter Scholar, Edwards School of Business, University of Saskatchewan
- 10:10 am–12:00 pm **Teaching Solutions and Hands-on Technology sessions (2)**
- 12:00 pm – 1:30 pm **Lunch on Your Own**
- 1:30 pm – 2:15 pm **CTLA Reflections and Future Plans**

We need your input! Come share your ideas about CTLA 2015 to help us have the best CTLA in 2016. Participants in this session will have the opportunity to enter their comments and ideas into a drawing for a FREE CTLA 2016 registration.

Questions about CTLA? Contact Stephanie Glaser at Stephanie@aaahq.org or 941-556-4118.

SUMMARY REPORT FOR THE 2015 TLC ANNUAL MEETING PROGRAM

The Teaching, Learning and Curriculum Section will host 23 concurrent sessions (15 paper sessions & 8 panels) at the 2015 AAA Annual Meeting. Sessions are listed by time and date on the next two pages. Please mark your calendars for these interesting and informative sessions.

<u>Submissions</u>	Paper Submissions:	62	Paper Acceptances:	47 (76%)
	Panel Submissions:	8	Panel Acceptances:	8 (100%)
<u>Volunteers</u>	Reviewers:	55		
	Moderators:	17		
	Discussants:	42		

We thank all who have chosen to participate as presenters, reviewers, moderators, and discussants.

Respectfully submitted,

Karen Osterheld & Dan Jones
2015 Annual Meeting TLC Co-chairs

Note: In addition to the 23 sessions listed on the next two pages, Carol Yacht includes the following two events in the Annual Meeting TLC Program calendar in this edition of *The Accounting Educator*.

Monday, August 10, 2015

6:45am-8:15am

Hyatt, West Tower, Green Level, Crystal B

TLC Breakfast and Business Meeting (ticket required)

- Speaker: Guido Geerts, University of Delaware

Tuesday, August 11, 2015

5:30pm-10:00pm

- ❖ The 6th Annual WOW Event with The Second City (ticket required)
Improve with Improv: Learn How to WOW with Your Communication Skills

Teaching, Learning and Curriculum Section
[2015 Annual Meeting Sessions](#)

MONDAY AUGUST 10, 2015

6:45am-8:15am

TLC Breakfast and Business Meeting (ticket required)
Hyatt, West Tower, Green Level, Crystal B
➤ Speaker: Guido Geerts, University of Delaware

10:15 am-11:45 am

1.37 Teaching Cases for Intermediate and Tax

2:00 pm-3:30 pm

2.08 Becoming an Effective Teacher: What 150 Years of Experience Tells Us
2.36 Ethics and Fraud Cases
2.37 Teaching Award Winners: Tips from the 2014 Winners of the Bea Sanders, George Krull and Mark Chain Award

4:00 pm-5:30 pm

3.08 Profession Driven Insights and Resources for Faculty and Students
3.38 Student Performance Determinants

TUESDAY AUGUST 11, 2015

10:15 am-11:45 am

4.12 Maintaining the Relevance of the Uniform CPA Exam
4.41 Cases for Upper Level Accounting Courses
4.42 Technology in the Classroom
4.43 Instructional Resources For Auditing

2:00 pm-3:30 pm

5.10 Development of Professional Judgment and Integration Skills Across the Accounting Curriculum
5.11 Flip or Flop - Why Flip a Course?

4:00 pm-5:30 pm

6.12 Activities to Attract High School Students to Accounting

5:30pm-10:00pm

❖ The 6th Annual WOW Event with The Second City (ticket required)
Improve with Improv: Learn How to WOW with Your Communication Skills

WEDNESDAY AUGUST 12, 2015

10:15 am-11:45 am

- 7.06 WOW!: How to Incorporate Improv into Your Classes
- 7.34 Learning Preferences, Styles and Approaches
- 7.35 Introductory Accounting: Assessment and Remediation
- 7.36 Employer Perspectives Regarding Accounting Education
- 7.37 Ethics and Fraud in the Accounting Curriculum

2:00 pm-3:30 pm

- 8.35 Doctoral Education and Educational Research
- 8.36 Developing Non-Financial Capabilities
- 8.37 The CPA Exam and CPE

4:00 pm-5:30 pm

- 9.36 Teaching: Academic Honesty, Service Learning, and Action Research
- 9.37 Student Preparation: Online Homework and Guided Questions



Two-Year College Section 2015 Annual Meeting Sessions

Monday August 10, 2015 — 10:15 am-11:45 am

1.08 Best Practices for Teaching Introductory Accounting Courses

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

Panelists:

Markus Ahrens, St. Louis Community College - Meramec
Sidney Askew, Borough of Manhattan Community College
Cathy J. Scott, Navarro College

Description: The session will provide the opportunity for the panelists to share their successful techniques in teaching introductory accounting courses. Participants will be provided specific techniques and practices that can be taken back to their own classes.

12:00pm-1:45pm

TYC section luncheon and business meeting

- Speaker: Dave Burgstahler, University of Washington-Seattle, 2015-2016 AAA President-Elect

4:00 pm-5:30 pm

3.09 Are we there yet? Desktop vs. Cloud

Moderator: Carol Yacht, Author
(NASBA Field of Study: Accounting)

Panelists:

Markus Ahrens, St. Louis Community College
Margarita Maria Lenk, Colorado State University
Carol Yacht, Author

Description: This presentation covers comparison of accounting softwares – Intuit’s QuickBooks; Sage’s Peachtree; Microsoft’s Dynamics, Excel and Access – and their use in the classroom. Using a question and answer format, these topics are discussed:

- What are the implications of moving from PC-installed software to Internet-delivered software?
- Does the platform matter?
- How does a change in software delivery apply to the classroom?

- What are the best classroom practices for Internet-delivered and/or desktop-delivered software?
- Why do students need software learning and practice? Is more than one semester needed?
- How does Bloom's taxonomy of educational objectives apply to using software in accounting courses?

Tuesday August 11, 2015 — 10:15 am-11:45 am

4.13 Utilizing Technology to Engage Students in the Flipped the Accounting Classroom

(NASBA Field of Study: Accounting)

Presenter:

Markus Ahrens, St. Louis Community College

Description: The session will focus on how the use of technology can increase the engagement of students in the flipped accounting classroom. The term “flipped classroom” is the current teaching “buzz” term, but many instructors have been utilizing these concepts for years. This session will discuss some basic “flipped” techniques that can be integrated into your teaching style. Demonstrations of I-Pad applications, “cloud” projects and other technology that can aid in implementing “flipped classroom” models will be presented during the session. Furthermore, student assessment results of student engagement will be provided during the session.

2:00 pm-3:30 pm

5.12 Excel Curriculum in Financial and Managerial Accounting

Moderator: Christine Kloezeman, Glendale Community College

(NASBA Field of Study: Accounting)

Panelists:

Barbara Thomas, Danville Community College-Ohio

Description: Discussion will include 1)how to include and grade Excel spreadsheets into your lectures and the student work 2) What type of spreadsheets should be taught in Financial and in Managerial 3)What particular techniques to include for an excel portfolio in an interview with a potential employer and 4) Instruction to create spreadsheets that are particularly difficult but definitely should be taught.

4:00 pm-5:30 pm

6.13 Community College Strategies - Identifying Talented Accounting Students

Moderator:

(NASBA Field of Study: Accounting)

Panelists:

Shele Bannon, Queensborough Community College

Kelly Ford, Queensborough Community College

Sharon Lassar, University of Denver

Clarence Perkins, Bronx Community College

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

Wednesday August 12, 2015 — 10:15 am-11:45 am

7.07 Ensuring Accounting Competencies and Transfer Student Success

Moderator: Barbara Thomas, Danville Area Community College

(NASBA Field of Study: Accounting)

Panelists:

Bryan Bessner, George Brown College

Thomas Clausen, University of Central Oklahoma

Carol Jessup, University of Illinois-Springfield

Stephen Kerr, Bradley University

Cathy Scott, Navarro College

Barbara Thomas, Danville Area Community College

Description: This is a working session consisting of half community college professors and university professors. Do our processes still meet the needs of our students?

The 6th Annual TLC



You are cordially invited to an enjoyable and educational evening.



Improve with Improv: Learn how to **WOW** with Your Communication Skills.

When: Tuesday, August 11, 2015
Where: Hyatt Regency Chicago
Ticket Price: \$85.00

Join facilitators from the famed Second City Works team as they present an interactive Improv Fundamentals Workshop focusing on improving Communication skills. Learn valuable active listening techniques, how to take initiative as a communicator, and how to make effective language choices.

The workshops demonstrate that changes in word use, movements and actions can result in promoting participation, encouraging idea generation and growing enthusiasm, improving productivity by supporting others' successes, and much more.

5:30 pm: Chicago Style Picnic Supper
6:20-6:50 pm: Discussion of how firms and universities use Improv training for professional development.
7:00-10:00 pm: Interactive Workshop



American
Accounting
Association

Teaching, Learning
and Curriculum



From Ugly Duckling to Swan

Gene B. Elrod, Ph.D., CPA
University of Texas-Arlington
elrod@uta.edu



A project to remodel an existing home or structure begins with the demolition of the parts of the old structure that are to be replaced. Once the demolition part of the project is complete, the effort can begin to turn what was an ugly duckling into a swan. Teaching the initial financial and managerial accounting courses is much like a remodeling project. First, the negative thoughts with which students enter our courses must be demolished. You know what they are: “this course is worthless,” or “spend as little time as possible on this course because you will never use this stuff again,” or “this course is a complete waste of time.” If you have taught for more than ten minutes, you have heard the complaints. When the demolition is successful, you can begin to fill the void by adding new, positive ideas about accounting and its usefulness. It has been my experience that the demolition must occur if real learning is to happen in the initial accounting courses.

Anything Other Than Accounting

I teach the financial and managerial accounting courses at a large state university. Every major in the college of business must successfully complete the two courses I teach. This means that 90% or more of my students are in the AOTA (Anything Other Than Accounting) degree program. They are in my classroom (**our** classrooms) under protest. They do not want to be there. How, then, do we go about demolishing the walls of negativity as we face the AOTA students who appear in our classrooms? I have colleagues who suggest that we should not be concerned with the students who do not want to be there. They suggest instead that our responsibility is to the 5% to 10% of students enrolled in our initial courses who have already made up their minds to become accountants. Many of my colleagues believe we should teach the initial classes focused only upon the 5% to 10%, and whatever the other 90% happen to take away from the courses (or not) is of little consequence.

As a part of our colleges of business, our primary function is more than training future accounting professionals. It is also about helping all our students think about conceptual accounting issues, solve problems, and function with integrity in society.

Although agreement as to our goals and responsibilities as accounting educators may differ, that's not the important issue. No matter what philosophical differences we may have, the AOTA's are sitting in our classrooms waiting for us to do something. The crux of the matter is in finding what we can do to get their attention. How do we persuade our students of the importance of knowing what a balance sheet says about the financial viability of their employer? How do we enable our students to see the power of knowing what information can be learned from an income statement? It seems to me that the real problem is helping students see the relevance of what we teach. Students have said, “Why would I ever use accounting? “I'm going into marketing.” My response is “You will use accounting every day of your life, whether you realize it or not.” And, in the business world, “Doesn't the marketing department talk to the accounting department.” The issue for us is how do we get the AOTA's to believe that? We must

find a way past the student barriers and help them understand the relevance of accounting not only on a business level but in every aspect of life.

Relevance of Accounting Courses

As accounting educators we must lead our students in their discovery of relevance. In as much as true leadership fundamentally begins with trust, developing our student's trust is where we need to begin. Until students feel safe from ridicule in our classrooms, they will not talk to us. Until they trust us sufficiently to seriously talk and listen, our efforts to demolish their walls of negativity will not succeed.

What shall we talk about? Despite the overwhelming amount of information with which we are constantly bombarded, students, though informed about many topics, do not always understand them. What do I talk about with my students? We discuss almost anything *except* accounting! Several years ago when the Affordable Care Act was moving through Congress, we talked about the concepts contained in that legislation and the impact it would have on the citizens of our country. We often discuss the size of government and governmental spending as it affects us now and in the future. We have recently had some interesting conversations about the serious rise in the value of the U.S. dollar as compared with other international currencies, and the effect of the increase on individuals, businesses, and government. My experience has been that students are knowledgeable about a wide range of topics. However, they frequently do not have a depth of understanding. If my students believe that the purpose of our classroom discussions is to help them understand what they "know," trust is established.

Ground Rules

There are some ground rules. Keeping a firm grasp on the content and direction of class discussions is important. I have found that discussing politics and religion are too polarizing and do not lead to building trust. You are first the facilitator, and second a participant in the discussion. Be careful that your ideas are put forth in a non-threatening manner. Students must feel safe to voice their ideas without fear of being reprimanded. When a safe zone is created for the free exchange of ideas, you are on the road to achieving your goal of developing trust.

Only when trust has been achieved can you move forward and attempt to solve the real problem of helping students find relevance in what we teach. Without trust our students will not listen and take us seriously. Let's assume trust has been achieved with your students. What is the next step toward seeking relevance?

We attach significance or importance to information and events based upon our experiences. A 19 or 20-year old student has limited business or life experiences from which to understand accounting information. In an effort to overcome the lack of real-world experience in business and life, I spend time in class explaining fundamental business concepts. I discuss such things as the banking system and how it works; what is a pension or retirement annuity; what is a stock option and how does a stock option plan work; how does the stock market work; why is planning important; and many other topics. Our class discussions deal with basic business concepts and how business works in the real world.

How can students see relevance if they do not understand the basic business idea or concept being considered? To illustrate various ideas or concepts, I use simple cases concerning

companies that students recognize and to which they relate. The *Wall Street Journal* is a great resource for topics that lead to helpful discussions. When a student achieves a level of understanding about a business concept, the journey to the relevance of accounting concepts is almost complete. It is a small step for a student who understands a business concept to see the relevance of accounting information and how as it affects their lives.

Time?

Time can be a significant problem with the concept I am presenting. How can there be sufficient time to accomplish these goals when we need to present, discuss, and work on the accounting concepts, exercises, and problems that must be covered? Here's a suggested solution. Each of the major publishers has available a set of computer-based tools that are available online. In addition to providing self-grading homework problems, these online platforms offer narrated PowerPoints and videos for student use outside of class. The popular term is the "flipped classroom." Student use of these resources outside of class can free our in-class time for achieving what I describe, along with spending more time solving accounting problems rather than lecturing. Sometimes getting students to use the publisher resources is problematic. However, when it works, it can provide the in-class time that we need.

Do the ideas I have described really work? Absolutely! Do they work 100% of the time, No. It is worth it to me for even a few of the 90% to see the relevance of accounting courses. Creating a few AOTA swans gives me a great deal of satisfaction.

Have you read a great research paper about accounting education?

Submit now for consideration for the

2016 Outstanding Research in Accounting Education Award!

To encourage and recognize excellence in accounting education research, the Teaching Learning & Curriculum (TLC) Section seeks nominations (including self-nominations) for the 2016 TLC Research in Accounting Education Award. Any research article in the field of accounting education ***published in 2015*** is eligible for the award. Nominations for cases and instructional resources published in refereed journals will also be considered and are encouraged.

The TLC Awards Committee, appointed by the President of the Teaching and Curriculum Section, will evaluate nominated articles. The award carries a plaque, letter of commendation, and monetary stipend and will be presented during the TLC Section's business meeting in New York City in August 2016.

Nomination procedure

The nomination should include the full bibliographic citation for the article and a brief note to indicate why you believe the article should be selected for the 2016 Outstanding Research in Accounting Education Award. Please direct any questions or inquiries to Tracy Manly at tracy-manly@utulsa.edu. 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 will be accepted through April 1, 2016.

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

Members of the TLC Awards Committee are:

Marcus Ahrens, St. Louis Community College – Meremac
Billie Cunningham, University of Missouri
Susan Curtis, University of Illinois – Champaign
Mark Holtzblatt, Cleveland State University
Bambi Hora, University of Central Oklahoma
Tracy Manly, University of Tulsa (chair)
Sara Kern, Gonzaga State University
Carol Yacht, Author, McGraw-Hill/Irwin

Call for Nominations
TLC Section Hall of Honor Award
Nominations by April 1, 2016

The purpose of the Teaching, Learning & Curriculum (TLC) Section's Hall of Honor Award is to recognize a TLC member who has provided outstanding service to the section for an extended period of time. To be eligible, one must have been a TLC member for at least 8 years when nominated. The person must have a record of distinguished service as a TLC committee member and served as a Chair of at least one TLC committee as well as an officer or director.

The following information will be helpful to the Awards Committee when evaluating a nominee:

- Evaluations of the nominee's committee service by chairpersons of committees on which the nominee has served. The evaluations may be solicited if necessary.
- Evaluations provided by TLC members who have served on at least one TLC committee chaired by the nominee. The evaluations may be solicited if necessary.
- Other information that the nominator feels will help in evaluating the nominee's TLC service such as a resume or vita.

The Awards Committee will secure the nominee's TLC service record. The award carries a plaque and monetary stipend and will be presented during the TLC Section's business meeting in New York City in August 2016.

Nomination procedure

The nomination must be made by a TLC member. There is no standard nomination form. The written nomination should include a statement of support and any relevant documentation as to why the nominee deserves the award.

Nominations will be accepted through April 1, 2016.

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

Members of the TLC Awards Committee are:

Marcus Ahrens, St. Louis Community College – Meremac
Billie Cunningham, University of Missouri
Susan Curtis, University of Illinois – Champaign
Mark Holtzblatt, Cleveland State University
Bambi Hora, University of Central Oklahoma
Tracy Manly, University of Tulsa (chair)
Sara Kern, Gonzaga State University
Carol Yacht, Author, McGraw-Hill/Irwin

Call for Papers

Special Issue on Innovations in the First Financial Accounting Course

Advances in Accounting Education: Teaching and Curriculum Innovations

Submissions are invited for a special volume devoted to articles dealing with the first financial accounting course at the college and university level. The purpose of this special volume is to share best practices for teaching this course. Potential topics could include, but are not limited to:

- The use of alternative delivery methods including entirely online, hybrid and face-to-face
- Innovative uses of technology
- Effective pedagogical methods for any of the topic(s) in the course
- Effective pedagogy to meet the needs of diverse student bodies including nontraditional students, part-time students, non-accounting or non-business majors, etc.
- Course design and/or practices designed to attract students to the profession

AIAE provides a forum for sharing generalizable teaching approaches ranging from curricula development to content delivery techniques. This special issue will feature research that contributes to more effective teaching in today's colleges and universities.

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

Submission process

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

Send manuscripts to Beth Kern and Tim Rupert at aiae@neu.edu.

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

Papers should be submitted by November 1, 2015 to be considered for this special volume. All others will be considered for future regular volumes of AIAE. If too few papers are accepted to fill a special volume, these papers will be published in a special section of a future regular volume of AIAE.

Call for Papers

Advances in Accounting Education: Teaching and Curriculum Innovations

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

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

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

Submission Process

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

Send manuscripts to aiae@neu.edu

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