American Accounting Association

Thought Leaders in Accounting

Teaching, Learning and Curriculum Section

The Accounting Educator

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MESSAGE FROM THE PRESIDENT

Dear TLC Section Members February 2018

The new year is upon us! I am excited to report several updates.

Our Webmaster, Rick Lillie, with the help of AAA staff member Mark VanZorn, reorganized our website. It looks fantastic – thank you Rick and Mark! The blog will be active soon. For tutorials related to the redesigned website and blog, click here. More information is on page 11.

TLC members were sent a call seeking nominations for Vice President-Academic and Nomination Committee members. More information is on pages 13-14. Be sure to nominate yourself or someone else for these positions. The deadline for nominations is March 5, 2018.

The second Teaching Learning and Curriculum Midyear Colloquium sponsored by KPMG took place on November 17 and 18, 2017 in Tampa, Florida. It was a huge success thanks to organizers, presenters, attendees, KPMG, and AAA staff. I am thankful to each of you for making this conference a fantastic teaching and research learning experience. I would also like to thank Elsevier for agreeing to publish a conference special issue. Articles are expected to be published online throughout the year. As for the future, we have not been able to obtain a meeting date.

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Various committees have been working diligently on multiple topics and several panel proposals were submitted to the annual meeting for consideration. Our next AAA Annual meeting is in National Harbor, MD. The Effective Learning Strategies (ELS) and Emerging and Innovative Research submission deadlines are April 2, 2018. You can request that your ELS submissions be considered for one of three AICPA awards. To find out more about the awards visit AICPA's Educator Awards and page 20.

Have a great semester/quarter and I look forward to seeing you in Maryland!

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The Accounting Educator
Articles, Call for Papers, and Announcements

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.

CALL FOR SHORT PAPERS FOR NEXT ISSUE −
ANY ISSUE CONCERNING ACCOUNTING EDUCATION

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 May 1, 2018.

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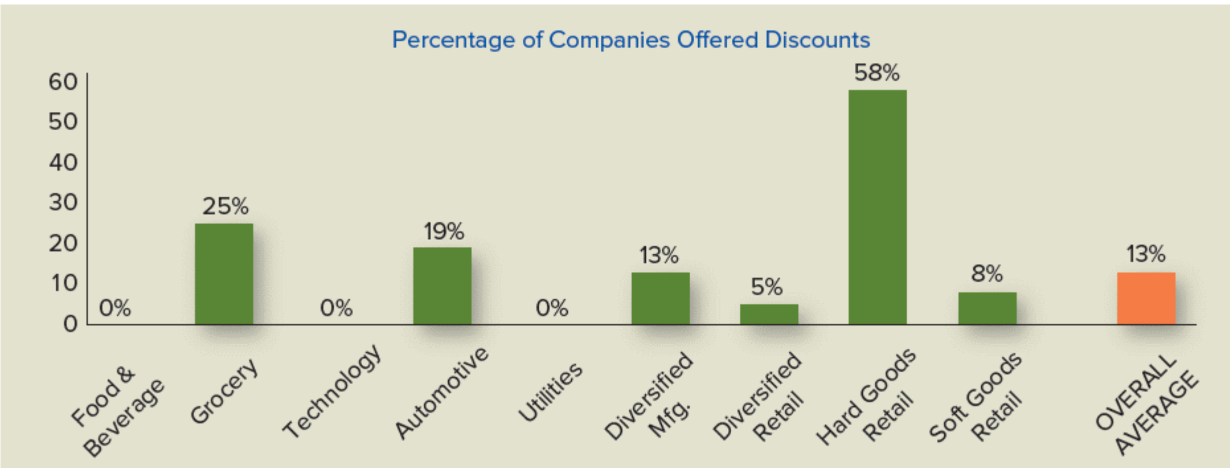
An Update on Trade Credit: 2/10, n/o more

Fred Phillips, PhD, CPA, CA (Canada)
Professor, University of Saskatchewan

For several decades, accounting textbooks have depicted typical credit terms between sellers and buyers as 2/10, n/30. And why not? According to 1997 survey data published in a *Journal of Finance* article, these were "the most common two-part terms" at the time.[1] A new study, however, indicates that early payment discounts have become much less common. This research, led by Leora Klapper at the World Bank, analyzed a database of more than 29,000 actual contracts between sellers and buyers and found that, by 2005, discounts were offered in only 13% of all contracts, and were largely confined to one or two industries.[2] As the following graph[3] indicates, Klapper found that discounts were present in a little more than one-half of the contracts between sellers and buyers of hard goods, and were relatively rare in most diversified retail and manufacturing settings and in industries selling soft goods.



For accounting purposes, it is useful to know not only the extent to which discounts are offered, but also the extent to which discounts are taken (versus forfeited). One might assume most discounts are taken because they imply a high annual rate: a discount of 2% for paying 20 days before the due date converts to a 43.9% annual rate. However, empirical data suggest discounts are forfeited more often than you might expect. The 1997 survey mentioned above finds that discounts were forfeited at least "occasionally" by 91% of buyers, with 30% being forfeited "frequently" or "always."[4] A more recent study, of nearly 3,500 firms included in the National Survey of Small Business Finances, reports the average discount offered by sellers implied a

[1] Ng, Chee K., J. K. Smith, and R. L. Smith. 1999. Evidence on the determinants of credit terms used in interfirm trade. *Journal of Finance* 54(3): 1109-1129.
[2] Klapper, L., L. Laeven, and R. Rajan. 2012. Trade credit contracts. *The Review of Financial Studies* 25(3): 838-867.
[3] Phillips, F., R. Libby, and P. Libby. 2018. *Fundamentals of Financial Accounting, 6e*, McGraw-Hill Education, Burr Ridge, IL. Used with permission.
[4] Ng, Chee K., J. K. Smith, and R. L. Smith. 1999. Evidence on the determinants of credit terms used in interfirm trade. *Journal of Finance* 54(3): 1109-1129.

28% annual rate, yet were forfeited by buyers 43% of the time.[5] Thus, in the fairly infrequent instances when discounts are offered, and even though they are substantial in amount, discounts are forfeited much of the time.

What else is there to know about trade credit?

Klapper's research observed the average credit period has become longer than the 30 days traditionally presented in accounting textbooks. Although n/30 still exists, it was common in only soft goods retail and utilities industries. Across all other industries, more than half of the credit periods were greater than 30 days; the most common credit period across all industries was "net 60." These longer credit periods are consistent with the theory that trade credit exists to give buyers time to assess the quality of purchased items before having to pay for them.

Another interesting aspect of recent contracts is the use of a short spread between discount and credit periods. For example, cereal maker Kellogg Company has reported its credit terms generally are 2/10, n/11, or 1/15, n/16.[6] Although you might think a one-day spread is odd, it is actually quite common among firms offering discounts; Klapper's research found that, of contracts containing discounts, 30% had a spread of exactly one day. Because this one-day spread converts to an exceedingly high effective annual rate, some question whether suppliers are using favorable discounts with select buyers to avoid the price discrimination laws in the Clayton Antitrust Act. Klapper proposes an alternative view: suppliers offer a one-day spread to encourage risky buyers to pay up as quickly as possible, especially in industries with perishable goods where it is difficult for these suppliers to repossess items for nonpayment.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What does this research imply for your teaching?

One possible implication is you could stop teaching early payment discounts. If your introductory financial accounting course includes only the topics students are likely to see in business practice, the research reviewed above suggests discounts have become sufficiently rare and industry-specific they do not belong in your course. It's not often you can more fairly reflect business practice by *reducing* topic coverage, but this might be one such instance.

An alternative implication is you might continue to teach discounts just as you have in the past, but update credit terms from 2/10, n/30 to 2/30, n/60, which now are reportedly the most common form of discount.[7] For many instructors, this means continuing to teach the gross method for recording discounts, whereby the purchase/sale transaction is initially recorded at an amount excluding the discount and is later reduced when a discount is taken. But wait, you wonder, doesn't the new revenue standard require the net method? Under the new revenue standard, early payment discounts affect the transaction price, defined as "the amount of

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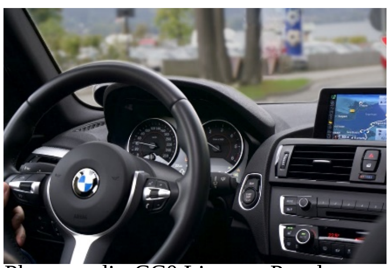
[5] Giannetti, M, M. Burkart, and T. Ellingsen. 2011. What you sell is what you lend? Explaining trade credit contracts. *The Review of Financial Studies* 24(4): 1261-1298.
[6] Kellogg Company. 2016. Annual Report on Form 10-K for the Fiscal Year Ended January 2, 2016. Retrieved from http://investor.kelloggs.com/financial-reports#quarterly-earnings.
[7] Klapper, L., L. Laeven, and R. Rajan. 2012. Trade credit contracts. *The Review of Financial Studies* 25(3): 838-867.

consideration in a contract to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer."[8] The key words here are *expects to be entitled*. To determine whether the gross or net method is appropriate, one must ask: what does a seller expect when offering a discount? With approximately one-half of all discounts being forfeited, the likelihood of a discount being taken or forfeited is about 50-50. In these circumstances, one could argue an entity either should or should not expect to be entitled to a discount. Anticipating a discount to be taken, the net method would be most appropriate. But anticipating a discount to be forfeited, the gross method could be justified. Taken together, these possibilities suggest that a third possible teaching implication—one that covers all bases—could be to include both the gross and net methods in your course.

If not discounts, what then?

Let's return to the possibility of omitting discounts from your first accounting course. What would you do with that newfound time? In this last section, I will appeal for teaching how to account for sales of goods bundled with services. This topic likely has not been previously included in your introductory financial accounting course, yet it (i) is prevalent in business, (ii) can reveal insights offered by the new five-step revenue model, and (iii) involves big dollars.

Nearly every industry features bundling of goods and services. Popular music artists, including P!nk, Kenny Chesney, The Chainsmokers, and Shania Twain, have bundled CDs and digital albums with concert tickets. Automotive companies, such as BMW, sell new cars bundled with multi-year maintenance packages. Johnson & Johnson and other healthcare suppliers provide training and repair service with hospital equipment sales. Textbook publishers bundle print products with online learning system access. And students are familiar with cell phone companies that bundle smartphones with multi-year cellular service, as well as other communications companies that bundle hardware and equipment, such as satellite car radio receivers or television cable boxes, with multi-month digital services.



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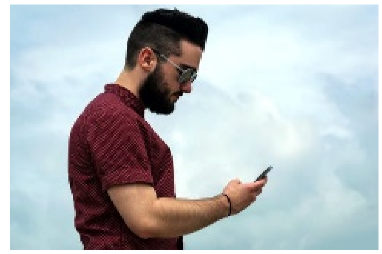
Under the five-step revenue model, sales of bundled items create multiple performance obligations. The transaction price is allocated across these performance obligations (in step 4 of the model) to allow revenue to be recognized (in step 5) when (or as) each performance obligation is satisfied. Thus, the bundled goods and services context can help you illustrate what is meant by "when" versus "as" because the performance obligation to provide goods is fulfilled at the point of delivery ("when") whereas service obligations are often satisfied over time ("as"). In contrast to the sale of a single good or service, which omits step 4 and downplays the significance of step 5, the sale of bundled items provides a more powerful teaching context.

[8] Financial Accounting Standards Board. 2014. *Revenue from Contracts with Customers.* Accounting Standards Codification (ASC) 606. Norwalk, CT: FASB.

The financial impact of selling bundled items is anything but trivial. In the first quarter ended March 31, 2017, Google's parent company noted its contracts often involved multiple performance obligations and, as a result of applying the five-step revenue model, Alphabet reported a $14 million increase in first-quarter revenue.[9] On a much grander scale, Microsoft reported that retrospective application of the five-step revenue model to Windows 10 sales increased its revenue by $1.5 billion (7.2%) in its first quarter ended September 30, 2016.[10] And, let us not forget the market confusion that arose in 2010 when Apple first separated revenue from iPhone and other hardware sales from the revenue it allocated to software upgrades.[11] Although Apple was properly applying the rules for revenue recognition, its financial results exceeded analyst expectations by billions of dollars, leading the Nasdaq to halt trading of Apple's stock to allow investors time to better understand the revenue spike.[12] Surely accounting majors and non-majors can benefit from learning how revenue is allocated among bundled items, especially since it is required of all companies applying the new five-step revenue model.



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Final words

To conclude, recent changes in trade credit practice provide an opportunity for you to rethink the topics in your first financial accounting course. Replacing discussions of accounting for early payment discounts with applications of the new five-step revenue model to sales of bundled goods and services can both update your curriculum to better reflect current practice and make it more relevant and engaging for all your students.

[9] Alphabet Inc. 2017. Quarterly Report on Form 10-Q for the Quarterly Period Ended March 31, 2017. Retrieved from https://abc.xyz/investor/pdf/20170331_alphabet_10Q.pdf.

[10] Microsoft Corporation. 2017. Quarterly Report on Form 10-Q for the Quarterly Period Ended September 30, 2017. Retrieved from https://www.microsoft.com/en-us/Investor/sec-filings.aspx.

[11] Ogg, J. C. 2010. 24/7 Wall Street. "Apple Shines, Accounting Change Confuses (AAPL)." Retrieved from http://247wallst.com/consumer-electronics/2010/01/25/apple-shines-accounting-change-confuses-aapl/

[12] Murphy, M. 2015. Wall Street Journal: CFO Journal. "For New Revenue-Recognition Rules, It's Ready vs. Not." Retrieved from https://www.wsj.com/articles/for-new-revenue-recognition-rules-its-ready-vs-not-1422316175/

Teaching Global Accounting Diversity

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Now that a large portion of the world's corporations are using accounting standards based on International Financial Reporting Standards (IFRS), some may feel there is little need for accounting students to learn about the impact of diversity from the former accounting standards worldwide. While there may be less reason to learn the details of the specific issues of country-to-country accounting standard differences, I argue that it is now more important than ever to understand that the reported results of operations are highly dependent on the set of selected accounting principles chosen to account for the results of operations.

Now that we have the appearance of more uniformity in accounting principles, we also have a different issue relating to the selection of acceptable accounting methods used which affects the reported results of operations. It is also important to recognize that the magnitude of the impact of the reported results of operations can be truly significant and not just a minor or immaterial amount. In addition to providing an "a-hah" active learning experience on accounting diversity, this exercise is also an enjoyable group experience in which students grapple with all the diversity issues embedded in this real-world case. For these reasons, this exercise provides a valuable learning experience for students working with financial statements. This exercise also reminds students of the format of the income statement and analysis of it with simple ratios.

This exercise has been used effectively in senior level undergraduate courses on IFRS, in advanced accounting and in a financial accounting MBA course to peak student interest in the analysis of financial statements and the importance of learning about accounting procedures.

Microsoft Case

During several years in the 1990's Microsoft published its income statements following seven different sets of GAAP from the United States, Canada, United Kingdom, France, Germany, Japan, and Australia. This was done in order to provide world-wide investors with financial information on a comparable intra-country basis for making their investment decisions. While Microsoft has ceased doing so now that IFRS has become widely used, the historic information they provide gives us a case study to illustrate the impact that a variety of sets of country-specific GAAPs had on the results of operations for a single set of events affecting a single economic entity.

Over time, accounting procedures have changed in each and every country, yet diversity still exists. Even those countries that have adopted IFRS have frequently "carved out" specific aspects of IFRS and inserted their own regulations in its stead. The extent to which GAAP changes have increased or decreased the possible effects on the results of operations on all other economic entities is unknown. Yet, this single illustration highlights the possible impact of accounting principle selection based on a single set of economic events.

To obtain the financials, go to Microsoft's Investor Relations pages on their website (https://www.microsoft.com/investor/reports/ar98/income.htm). Then find the 1998 financial statements to locate the income statements they published for the seven main world stock exchanges. Alternatively, email me at kzekany@mcneese.edu for copies of the handouts and the PowerPoint slides to go along with this case analysis.

The main objective of this case is to highlight that accounting diversity can have a material impact on the reported results of operations. For this reason, a financial analyst cannot rely strictly on the published figures in the financial statements to compare and contrast two or more companies' performances. Instead, one must also review the footnotes to identify the accounting principles being used to understand the impact of timing differences in terms of both recognition and measurement in the line items.

In addition to the main objective, there are also a variety of lesser objectives. First, to reintroduce the income statement and ratio analysis. Second, to experience global diversity in financial reporting on an historical basis. Third, to illustrate that useful information is still conveyed – despite language barriers–as long as standardized financial statement formats are used. The final objective is to provide an experiential learning opportunity to engage the students and motivate their learning in the course or in the upcoming module.

In general students enjoy the experience, comprehend the main objective and many of the secondary objectives.

The Case

1. Distribute the US GAAP Income Statement for Microsoft in 1998 and work together with the students on the board to ensure all can accurately calculate the income statement ratios (Gross Margin Rate, Operating Return on Sales and Return on Sales).
2. Assemble students into groups of 2-4 depending on class size.
3. Distribute one foreign Income Statement for Microsoft in 1998 to each group. If your class is especially small or time is limited, distribute Australia, Germany, Japan, and UK. Otherwise all financials are interesting to distribute.
4. Ask the groups to find and calculate eight measures for their Income Statement:

    a. Total revenues
    b. Gross margin
    c. Operating income
    d. Net income,
    e. Net income available to common,
    f. Gross margin rate,
    g. Operating return on sales, and
    h. Return on sales.

5. Ask the groups to work quietly enough that other groups cannot hear them. Let them know they do not need to translate the currency into US dollars to calculate the ratios. Encourage

the groups to do the best they can and use their very best logic, but if they are completely stumped, not to worry.

6. Call on each country, if possible, to get the widest possible set of responses. Students will be surprised that others are getting different answers from their own, but don't let them worry about that. If time is running short, have students report only the Return on Sales figure.
7. Once all answers are on the board, compare and contrast step by step. Try to get to this point before revealing that the reports were all prepared under country-specific GAAP and that most of the nations have since adopted (at least piecemeal) IFRS, but that some country-specific differences persist still today. Students will notice that the Gross Margin Rate is rock steady at 92%. Indicate to the students that this is because at this point in Microsoft's history, they had virtually no inventory since they sold software only. Had they had inventory, it is possible that the different country GAAPs might have calculated Cost of Goods Sold differently–especially if LIFO had been used in some, but not all countries.
8. At this point, distribute the full set of financials to the students and share the uniqueness about each. That is, let all the students see the challenges some of their classmates faced (or didn't face) trying to calculate the ratios from what was placed in front of them.
9. End the exercise discussing four questions:

    a. Are the differences among the Return on Sales ratios material? From a high of 44% to a low of 31% most will see this difference as clearly material.
    b. How can this be true? Emphasize that it is due to the differences in GAAP.
    c. What problem does this GAAP diversity cause for Investors? Emphasize the importance of reading footnote disclosures of accounting principles selected.
    d. Is it surprising that Microsoft reports the lowest Return on Sales under US GAAP (only tied with one other country GAAP)? Students may be surprised that US GAAP measures net income relatively low. However, if you consider why Microsoft wanted to publish their results in the first place one can imagine they would be less likely to do so if their earnings were highest under US GAAP. Instead, they would be motivated to not disclose that fact. In addition, if you consider the fact that the US has the most efficient stock market, you would expect that to only occur if earnings are not overstated.

New TLC Home Page

The New TLC Webpage is now available. To learn about the new Webpage, I prepared a multi-part tutorial to guide you through its features. The tutorial is accessed through this link http://bit.ly/2Fv4o3e, the news announcement on the TLC Home page, or by clicking Blog > Blog Postings on the TLC Home page.

The tutorial Introducing the New TLC Webpage is divided into four parts:

1) Overview of TLC Home Page

2) Red Bar Categories

3) Archives and Sitemap

4) Below the Fold - New Features

Each of the parts includes one or more YouTube videos.

If you have questions or comments about the new webpage and/or its features, please email me.

Regards,

Rick Lillie
TLC Webmaster
Email: rlillie@csusb.edu

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 the following awards for the 2018 Awards in National Harbor, MD (Washington, DC).

- ***Outstanding Research in Accounting Education*** to recognize excellence in accounting education research (published in 2017).
- ***Outstanding Instructional Contribution*** to recognize excellence in the development of original instructional materials (published in 2017).
- ***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, 2018.

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

Call for TLC Nominations

The TLC Section Nomination Committee is seeking nominations for the position of Vice President-Academic, a two-year term and for the position of Nominations Committee (one-year term, 4 positions elected by membership)**. Nominations from section members and self-nominations are encouraged. Each nomination should include:**

1. A brief vita and,
2. A brief summary (approximately 1 page) describing how the nominee meets the criteria for selection (see next paragraph).

This information will help the Nominations Committee to make more informed decisions and provide information necessary to create the ballot to be voted on my section members.

Criteria for selecting nominees include prior TLC service and leadership positions (committee chairs, regional directors etc.), AAA service, other professional or academic leadership experience, contributions to the discipline with a focus on teaching and curriculum issues, and evidence of commitment and willingness to serve. All nominees must be members of the section, in good standing.

Posted below are the descriptions of the positions. When considering the position, please note that the persons holding an office in the TLC section are expected to register and attend the AAA Annual Meeting as well as participate in conference calls and other officer activities. The positions are not funded, so all travel and registration costs are the person's responsibility.

Please send nominations to: Bob Allen, Chair of Nominations Committee.

Nominations are due by **Monday March 5, 2018**.

Vice President- Academic

The Vice President-Academic shall be a faculty member elected to a two-year term, and, on the completion of this elected term, shall succeed to the President position. The responsibilities of the Vice President-Academic shall be:

- to assume the duties of the President when the President is unable to do so;
- to carry out such duties as the President may assign;
- to appoint the incoming Associate Regional Directors for each region;
- to supervise the activities of the Section's Regional Directors; and
- to monitor and approve our Section-sponsored CPE at the AAA regional meetings.

Nominations Committee

Members of the Nominations Committee. The Nominating Committee shall consist of the two most immediate past Section Presidents willing to serve. The more senior past Section President shall serve as the Nominating Committee Chair while the more recent past Section President shall serve as a member of the committee. Other members of the committee shall be four members of the Section who are not then serving in any other elected position of the Section and who were elected to the Nominating Committee by majority vote of the voting Section membership.

Additional information can be found on the TLC section website.

Notes from the TLC Midyear Colloquium–The Science of Learning

The Teaching, Learning, and Curriculum Section of the American Accounting Association held its 2nd Midyear Colloquium in Tampa, Florida, November 16 -18, 2017. Thank you, KPMG, for your generous sponsorship of our colloquium.

Here are some highlights from the Colloquium.

Opening Plenary Session: *What do we Really Know about how People Learn?*

Edward Watson, Vice President of Quality, Advocacy, and LEAP Initiatives Association of American College and Universities (AAC&U). The answer to this question is that we know a surprising amount. What is also surprising is the amount of misinformation regarding how people learn that exists in the higher education ecosphere, and often, those misconceptions lead to instructional strategies that are ultimately counterproductive to learning. Through an interactive game exploring the most popular conceptions and misconceptions about learning and cognition, those who attended this plenary session discovered surprising truths about how students learn that are based on the findings of recent educational research.

Small Teaching Tips That Create Large Learning Gains with Tracie Miller Nobles and Brenda Mattison

Moving a Research Idea into Reality with Dave Stout, Alan Reinstein, and Tim Fogerty

2017 NEAAA TLC Section Best Education Paper Award

"Will and Caroline: Accounting, Professional Integrity and Lobbying"
Kate Jelinek, Associate Professor, University of Rhode Island

Kate Jelinek and Yvette Lazdowski

2017 Midwest AAA TLC Section Best Education Paper Award

"St. Hubertus Crossing: Revenue Recognition under the New Standard"
Larry R. Davis, University of St. Thomas and Diane M. Matson, University of St. Thomas

Diane M. Matson, Larry R. Davis, Jason Stanfield

AICPA Educator Awards

Accounting educators play a large part in influencing and preparing the future accounting professionals.

It is for that reason that the AICPA facilitates and bestows the following six awards to recognize outstanding curriculum and achievement as academic stewards to the accounting profession.

Effective Learning Strategies Curriculum Awards

The AICPA recognizes professors as champions of education and inspirers to thousands of college students. Professors are encouraged to submit their most innovative accounting course teaching techniques for the opportunity to earn an award.

There are three Effective Learning Strategies Awards professors can apply for:

- Bea Sanders/AICPA Innovation in Teaching Award
  The Bea Sanders/AICPA Innovation in Teaching Award recognizes and disseminates exceptional teaching in the first course sequence in accounting.
- George Krull/Grant Thornton Innovation in Junior and Senior Level Teaching Award
  The intent of this award is to both recognize and disseminate successful innovative practices in the teaching of junior- and senior-level accounting courses that continue to enhance accounting majors' interest in accounting and pursuing the CPA profession as a career.
- Mark Chain/FSA Innovation in Graduate Teaching Award
  The Mark Chain/FSA Innovation in Graduate Teaching Award recognizes and disseminates exceptional graduate-level accounting teaching practices.

Each innovative teaching lesson plan submitted will be considered for one award category. The finalist(s) in all three award categories will be asked to present their work at the American Accounting Association Conference on Teaching and Learning in Accounting (CTLA), receive a plaque and an AICPA funded award totaling $2,500.

To apply for the Effective Learning Strategies Curriculum Award, first you must submit a proposal and be accepted to present at the AAA for the Effective Learning Strategies poster session. The application period is now open

Achievement Awards

AICPA Distinguished Achievement in Accounting Education Award
The Distinguished Achievement in Accounting Education Award recognizes full-time college accounting educators distinguished for excellence in teaching and for national prominence in the accounting profession.

AICPA/AAA Notable Contributions to Accounting Literature Award
Sponsored by the AAA and AICPA, this award recognizes outstanding articles, books, monographs, AICPA-sponsored research studies, and accounting literature appearing in other types of publications. Academic and practitioner nominations are welcome.
Please note: Nominations are due by 11:59 pm Eastern Time on January 31.

AICPA/AAA Lifetime Contribution to Management Accounting Award
Sponsored by the AAA and AICPA, the Lifetime Contribution Award is to recognize individuals who have made significant contributions to management accounting education, research and/or practice over a sustained period of time through scholarly endeavors, teaching excellence, educational innovation and/or service to the Management Accounting Section. The award extends profession-wide recognition to the recipient and promotes role models in management accounting. Nominations are due by September 1 of each year.

Council Meeting, November 11, 2017
Gaylord National Resort & Convention Center
National Harbor, MD

Dear Council Members,

Thank you all for a great meeting on Saturday, November 11 at the Gaylord National Resort & Convention Center in National Harbor. Below is a summary of that meeting that you may share with your Segments. Please consider asking your Segment leadership to share this information with the membership either through an email or newsletter.

Introductions were made by table, followed by a remembrance of the passing of Dr. Kathryn Epps, (Kennesaw State University) who had been serving as the APLG Council Representative.

The August 2017 Council Meeting minutes were approved.

Julie Smith David reminded Council of the work done on the Sustainability Mindset on the April Webinar and introduced Steve Strang of Spectrum Nonprofit Services. Steve discussed the Business Model overview and the concept of Intended Impact. His goal for the day was to assist in building a framework for the AAA in prioritizing projects for moving forward. Tracey Sutherland and Julie discussed a list of potential programs for the AAA. Steve led a group activity where Council scored the various programs to determine their Mission Impact in four areas: *Contribution to Intended Impact, Excellence in Execution, Community Building,* and *Significant Unmet Needs*. This information will be utilized as the Board of Directors and Council move forward with the Sustainability Mindset model.

Tracey Sutherland presented an overview that included a recap of the 2017 Annual Meeting and the Fall 2017 AAA Meetings. The Accounting Hall of Fame will be seeking nominees for new inductees to be presented at the 2018 Annual Meeting. The Cook Prize winners will be attending upcoming AAA Meetings to share Teaching Tips and Techniques. The Audit Committee held a webinar on October 24th where the results of the audit of Financial Statements were presented. Membership is up by 7.3% compared with the October 31, 2016 figures. The AACSB Accreditation Task Force is seeking input on the Exposure Draft for "Eligibility Procedures and Accreditation Standards for Accounting Accreditation" by December 8, 2017. There will be another exposure draft in December after the feedback is received. The Accounting PhD Rookie Recruiting and Research Camp will again be in Miami this December.

Markus Ahrens and Theresa Libby, Chair of the Council Ballot Committee (CBC), explained the overview of the CBC and that Council votes for the two candidates who are placed on the slate for the Board of Directors for the position of Director – Focusing on Segments. Theresa explained the roles and responsibilities for the Director position. Theresa, Council Past-Chair Mark Dawkins, Council Chair-Elect David Stott, Markus Ahrens, and Tracey Sutherland facilitated the discussions of each of the seven candidates for the position. Following an election, Audrey Gramling and Nancy Nichols were chosen as the candidates to be added to the Slate of Officers for the 2018-2019 Board of Directors election. During the election process, Council members signed the annual Conflict of Interest and Code of Ethics policies.

Markus Ahrens and 2017-2018 Council Committee on Awards Committee (CCAC) Chair Cindy Durtschi described the purpose and composition of the CCAC and explained the importance of the committee's work for the AAA. Six positions needed to be filled and there were six nominees/volunteers submitted for the committee, therefore, an election was not required. Appointed to the 2017-2018 CCAC were Brian Bushee, D. Larry Crumbley, Natalie Churyk, David DeBoskey, Carol Hartley, and Wim Van der Stede.

Intellectual Property Task Force III Chair Martha Eining gave a review of the IPTF III charge and how everything that we do should be impactful. Several Sections have made their journals accessible to all AAA members which increased the exposure to content to a broader base. Other ways to increase this exposure include using Kudos, a Digital Object Identifier (DOI), and ORCID which allows authors to be recognized for all their work. AAA hopes to have ORCID as part of manuscript submissions in 2018. Currently, the AAA has 76 authors in Kudos. Julie Smith David demonstrated her own profile in Kudos and showed the list of her articles, as well as metrics from various citations. An activity on the Kudos Pilot was completed where Council reviewed the documents and emails to be used to communicate with authors about the Kudos Program.

Pat Poli provided an update regarding Fall Segment Meeting attendance**.** The ABO Section had its highest attendance at their Pittsburgh Meeting. She also reported on the Bylaws Update timeline. The next deadline is December 1st for Sections to send in their updated bylaws to AAA Professional Staff member Erica Zakarias. Comments will be relayed back to Section Leaders by January 15th. The revised bylaws will be posted to section websites on February 1st, with voting on the new bylaws to begin on May 1st. The voting on the new bylaws for each Section is scheduled to end on May 15th.

Markus Ahrens and Julie Smith David led a discussion and an activity where Council members were asked to review the list of titles for proposed At-Large Panels, suggest any additional topics, vote for their top five topics, and to suggest names of potential moderators/panelists. A total of 31 potential At-Large Panels and several potential moderators/panelists for the 2018 Annual Meeting were generated.

Anne Christensen discussed the career paths for the profession of those in accounting. With the changing face of the industry and the demand for "entry level accountants," what changes will need to be made to the accounting curriculum to better meet the needs of students and accounting firms in this changing environment? The Board and Council have been working on programs such as Accounting *IS* Big Data to better identify, understand, and respond to these changes. Susan Crosson discussed two potential AAA meetings: a Boot Camp for Teaching Data Analytics and a Big Thinker Conference focusing on Blockchain. Feedback was given regarding potential costs, length, topics/objectives, and potential experts from faculty and industry

Markus Ahrens reminded everyone that the 2018 AAA Awards nominations were open and the importance of submitting nominations for these awards. The deadline for submission is January 31, 2018.
Best regards, Markus Ahrens, 2017-2018 Council Chair

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)) or Paul Williams (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
A	**Accounting Ethics Perspectives**
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	**Practice of Ethics in the Discipline**
7	Financial Accounting
8	Managerial Accounting
9	Tax
10	Internal/External Audit
11	Systems
12	Governmental
13	Accounting fraud exemplars (cases by era)

C	**Language of Ethics**
14	Storytelling
15	Habermasian Ethics
16	Semantics
D	**Ethics as Governance**
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
E	**Education and learning from the past**
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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