



Teaching & Curriculum Section
American Accounting Association

The Accounting Educator

December 2007 Volume XVII, No. 2

ANNUAL MEETING SUBMISSION DEADLINE— JANUARY 7, 2008

This year's American Accounting Association meeting will be held in Anaheim, California, August 3rd through 6th. Tonya and Dale Flesher from the University of Mississippi are the overall program chairs and will be coordinating the Teaching & Curriculum Section's portion of the meeting. Please consider participating as an author, reviewer, discussant, or moderator.

- The submission deadline for manuscripts is JANUARY 7, 2008. The manuscript submission guidelines and forms are at the following site: <http://aaahq.org/AM2008/call2008.htm>
- You may volunteer as a reviewer, discussant, or moderator at the following site: <http://aaahq.org/AAAforms/AM2008/form2008.cfm?view=c>. Be sure to emphasize that you want to be a reviewer (and/or moderator or discussant) for the T&C Section.

Submissions for T&C Section sessions can be either research-based, examples of cases, or the sharing of teaching resources. Panel sessions may also be proposed. In addition to paper-based concurrent sessions and panels, there is also the opportunity to submit to "Effective Learning Strategies" sessions, which are interactive, poster-based sessions. Other members of the T&C Program Committee include David Dearman (University of Arkansas at Fort Smith), M. Lou Fowler (Missouri Western), Jefferson Jones (Auburn), David K. Dennis (Otterbein), and David Pariser (West Virginia).

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The headquarters hotels (Hilton and Marriott) are within easy walking distance of each other and to Disneyland. This would make for a great family vacation.

Dale L. Flesher, University of Mississippi
Tonya K. Flesher, University of Mississippi
2008 AAA Program Co-Chairs (and T&C Section Liaisons)

Manuscripts and Shaggy Dog Stories

Anyone wishing to submit short manuscripts, cartoons, shaggy dog stories, letters to the editor, calls for papers, or other filler to *The Accounting Educator* should send the material to the editor, Dale L. Flesher, at the address below

The Accounting Educator
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CALL FOR SHORT PAPERS FOR NEXT ISSUE:

THE EXTENSIVE USE OF VIDEOS IN THE ACCOUNTING CLASSROOM

Do you utilize a lot of videos in your accounting classroom? Describe what videos you use, why, and how they are used, in a short manuscript (not over two pages single spaced). Be sure to explain what the students gain from the videos. Submit your manuscript electronically by January 31 to Dale L. Flesher, Editor, at the editorial address above.

CALL FOR NOMINATIONS

The Teaching & Curriculum Section invites nominations for all officer positions for the 2008-2009 academic year. If you are interested in serving the section in a leadership capacity, or would like to suggest someone else, please contact Tim Fogarty (tjf@case.edu) who chairs this year's nomination committee. The following section offices are open for nomination:

Vice Chairperson-Academic/Chairperson-Elect
Vice Chairperson-Practice
Secretary
Treasurer

Nominations close on March 3, 2008.

A COOL WAY TO WARM UP THE AUDIENCE: SONG OF THE DAY

Kate Mooney
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Need a way to get your students' attention at the beginning of class? Want to display your fabulous sense of humor? Try starting class with a Song of the Day. For every class meeting I pick a song that relates to some aspect of that meeting. Most of the time I choose something that is connected to the topic. For example, the Beatles "When I'm Sixty-Four" for the first class period on pensions, "Bewitched, Bothered, and Bewildered" for days when we do a really tough topic, or "Jailhouse Rock" if we are looking at fraud. Other times the song relates to the weather. On a below zero winter day, I'll play "Heat Wave". Or the song might relate to a holiday or something happening on campus. It is fun and gives me something to chat about with early arrivals prior to the start of class.

I try to get to class as early as I can to get set up. I start the song using the repeat function so that it plays a few times through before class starts. While it is playing I chat with students, mentioning the title and the tie to the day's topic.

Technology

Obviously, you need a technology-enhanced classroom. The system I use includes a computer, wall mounted speakers, and plug-in cables for a laptop or USB device. You can play the song through the use of network files, a laptop loaded with the songs, or plugging in your iPod. The volume needs to be loud enough to understand the words, but not so loud that it stops conversation.

Key Points to Remember When Picking Songs

- Choose well-known songs. This is more difficult than it sounds because of generational differences in defining *well-known*.
- Choose songs with clearly understandable lyrics.
- Puns usually go over well.
- Mix up the artists—even if Willie Nelson is the greatest, students start to groan after the third Willie song of the day.
- If you're completely at a loss, ask for suggestions.
- Carefully review ALL lyrics so that you don't play something offensive or too suggestive.

Student Feedback

In the three terms I've used this technique, I haven't had one negative comment on my evaluations. I don't ask anything specific, but include the following question:

Please indicate characteristics and behaviors of the instructor that you found most helpful to your learning. Give specific examples if possible.

This Resulted in the following responses relating to song of the day:

- The song of the day made class more exciting to come to as well
- She was fun. She always had a song of the day.
- The music she played at the beginning of the class :)
- I really liked the song of the day... at first it was weird but it really did make the class start off in a fun way

Suggested Songs

Topic/event	Songs
First Day of Class	Ninety Nine and a Half Won't Do (a Gospel song or Creedence Clearwater) Daydream Believer Getting To Know You (King and I) Dream the Impossible Dream Theme from Rocky Teach Your Children (Crosby, Stills and Nash) Only The Strong Survive Back To School Again (Four Tops)
Exam Days	Help (Beatles) Think (Aretha Franklin) Bewitched, Bothered and Bewildered It's Now or Never I Say a Little Prayer Climb Every Mountain If Only I Had A Brain (Wizard of Oz) Stayin' Alive (Bee Gees) With A Little Bit Of Luck (My Fair Lady) Did You Ever Have To Make Up Your Mind (Lovin Spoonful)
Return of Exam	Yesterday (Beatles) I Should Have Known Better Nothing I Can Do About It Now (Willie Nelson) Don't Think Twice, It's All Right Sumthin' Stupid (Frank and Nancy Sinatra) Paint it Black (Rolling Stones) I Guess That's Why They Call It The Blues (Elton John) High Hopes Put On A Happy Face
Big Project Due	Midnight Hour A Hard Days Night It's Too Late (Carole King) Time is on my side Night and Day Help Me Make It Through The Night Give Me Just A Little More Time All Through The Night

	Midnight Special (Creedence Clearwater) Oh What A Night (Four Seasons) It's Late (Ricky Nelson)
Weather	Blue Skies Heat Wave Button Up Your Overcoat I've Got My Love To Keep Me Warm Get Off My Cloud Blowin' In The Wind Raindrops Keep Fallin' On My Head Oh What A Beautiful Morning (Oklahoma) Sunny Stormy Weather Let The Sunshine In (Hair) Singin' In The Rain Baby It's Cold Outside
Last Day of Class	So Long (Sound of Music) It's Over (Roy Orbison) It Was A Very Good Year It's All Over Now (Rolling Stones) Oh Happy Day Toot, Toot, Tootsie Goodbye (I've Had) The Time Of My Life (Dirty Dancing) Hi Ho Hi Ho (Dwarfs from Snow White) After The Ball Auld Lang Syne So Long It's Been Good To Know Ya'
Moving to a New Topic	The Times They Are A Changin' This Could Be The Start Of Something Big
Day Before Break or Holiday	Let The Good Times Roll On The Road Again Tomorrow (Annie) Beautiful Isle of Somewhere Hawaiian, Mexican, Caribbean songs We Gotta Get Out Of This Place (Animals)
Team Work	Centerfield With A Little Help From My Friends All I Really Want To Do Is Be Friends With You Where You Lead I will Follow (Carole King) All My Rowdy Friends (Hank Williams)
Fraud	Jailhouse Rock Folsom Prison Blues I'm Sorry (Brenda Lee) Lyin' Eyes (Eagles) Your Cheatin' Heart Shame, Shame, Shame Can't Help Myself (Four Tops) I Fought The Law

	Suspicious Minds (Elvis Presley)
Internal Control	I Walk The Line Beat It (Michael Jackson) Got My Mojo Workin' (Etta James) Johnny B Goode It's All Right Ain't Misbehavin' Chains
Revenue/Sales	If You've Got the Money, Honey Penny Lane Three Coins In A Fountain Who Will Buy (My Fair Lady) Signed, Sealed, Delivered I'm Yours
Bad Debts	I Can't Get No Satisfaction (Rolling Stones)
Expenditures	Can't Buy Me Love Big Spender
Pensions	When I'm 64 Pennies From Heaven
Taxes	They Can't Take That Away From Me The Taxman
Payroll	Nine to Five (Dolly Parton) Take This Job And Shove It
Holidays	My Funny Valentine Monster Mash Stars and Stripes Forever
Inventory	Rikki Don't Lose That Number (Steely Dan) 634-5789 Just In Time
Long Term Assets	Little Red Corvette (Prince) Mercedes-Benz (Janis Joplin)
Accounting Process	Do You Believe In Magic (Lovin' Spoonful) ABC (Jackson Five) The Way You Do The Things You Do
Financial Statements	Wishin' and Hopin' (Dusty Springfield), (when discussing meeting forecasts) Money (That's What I Want) Thirty Days (Chuck Berry) Only Make Believe (good for comprehensive income)
Liabilities	You Really Got Me (The Kinks)
Contingencies	Leavin' It All Up To You You Never Can Tell (Chuck Berry)
Leases	We Can Work It Out Fur Elise
Bonds	Any theme song from a James Bond film
Depreciation	Multiplication (Bobby Darin)
Very Difficult Topics	State of Confusion (The Kinks) Get Ready (The Temptations)

PLAYING GAMES

The previous issue of *The Accounting Educator* contained a “call for papers” for short articles on the use of games in the accounting classroom. Three such papers were accepted and these appear below and on the following pages.

IT IS ALL FUN AND GAMES: PLAYING GAMES IN THE ACCOUNTING CLASSROOM

By *Christine Z. J. Noel, Colorado State University – Pueblo*
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I have been playing games in the accounting classroom nearly always. It is a concept I tried out a number of years ago, found that they are a great tool for student learning (and for student fun!), and have expanded my repertoire since then. The games I play with regularity include *Jeopardy*, *Who Wants to be a Millionaire?*, and *Pyramid*.

Jeopardy is a game I have played since the beginning, and it has evolved from chalk-written squares on a blackboard and the use of hotel call bells, to a sophisticated PowerPoint setup complete with special effects such as playing *Think Music* – the *Jeopardy* theme music – during final *Jeopardy*. I play *Jeopardy* with all my principles classes and with my auditing class for exam review; it is played during the class before an exam. With the draw of a playing card, I randomly divide the class into four teams (by suit) and a scorekeeper (joker). Once the teams find all their teammates and select a team name (often something unique and creative such as Diamonds or Clubs), they receive a buzzer box and elect a person to ring in for their team. The draw of another card from a single suit determines the team that selects first. After that, the team with the last correct answer selects next. My standard *Jeopardy* board consists of four categories with five dollar amounts each, ranging from \$100 to \$500. Two Daily Doubles are included, where a team, upon selection, chooses their wager prior to seeing the clue. Categories include terms from chapters to be covered on the upcoming exam (i.e. Chapter 6 Terms), and matching-type clues, such as identifying the type of expense (i.e. COGS, selling, G&A, non-operating) when a specific expense is named in a clue (i.e. advertising). Terminology works well for *Jeopardy* clues. The clue consists of the definition, and the students are to determine the term name. For example, a clue might read, “This is net sales less cost of goods sold,” and the correct response would be, “What is gross profit?” Teams are awarded positive dollar amounts for correct answers and negative dollar amounts for incorrect answers. After the regular round is played, teams with positive scores participate in Final *Jeopardy*, while teams with zero or negative scores observe. Participating teams write down their wager after seeing the category, then write the letter of their (multiple) choice after the final question and its possible answers are read. After Final *Jeopardy*, the teams are ranked first through fourth, and extra credit points are awarded accordingly.

Millionaire works quite well for advanced financial, and would also work well for the intermediate sequence. As with *Jeopardy*, *Millionaire* is played as a review during the class before an exam. I have my students’ names on slips of paper that are drawn from a small container. Students may choose not to play if their name is drawn. If a student’s name is drawn

and they want to play, they take a seat in the ‘hot seat,’ which has a simple calculator and scratch paper for their use, as some questions involve calculations. Four lifelines are available: Ask the Audience (ask the class at large), Phone a Friend (ask one individual in the class), Skip the Question, and 50/50 (where I randomly remove two of the wrong answers). On the whiteboard I have a series of 10 steps, beginning with a quarter point and increasing by a quarter point until two points, then increasing by a half point until three points – the maximum number of extra credit points that may be earned. There are two “safe” levels – at one point and at two points. As students answer each successive question correctly, I place a checkmark next to the appropriate step on the whiteboard. Like in the real game, students have the option of walking away with points currently earned, but if they answer incorrectly, they fall back to their last safe level, or to zero. The questions are set up in PowerPoint with duplicate slides. The first slide shows a multiple-choice question and four possible answers; the second slide shows the same, with the correct answer bolded and in red. Questions are mixed – both easy and hard, as well as with the chapters covered – as the points at which a student begins and ends their play varies.

Pyramid works great for the second course in a sequence of two, for instance for the second course of principles or intermediate. I play it during the first class meeting as a fun icebreaker, and also to review concepts and terminology learned in the first course in the sequence. I have also played this game for quite some time. It is currently set up as a PowerPoint, but initially I used overhead transparencies for the clues (using paper to reveal them one at a time) and I drew the pyramid on the chalkboard. I randomly divide the class into two teams and a scorekeeper with the draw of a playing card, and create the playing area in the front of the room with one chair facing the screen and the other facing away. A coin toss selects the team to go first for the first round; the second-place team from round one goes first in round two. Each team sends two players each turn – one to give and one to receive the clues. The players choose a category from the pyramid, which consists of six different letters. Each category contains six clues, each beginning with the indicated letter of the alphabet. All clues are words or phrases related to the appropriate first course, except for one non-accounting word thrown in just for fun. (The students never fail to laugh when they have just seen ‘balance sheet’ and ‘bank reconciliation’ and then see ‘boomerang.’) The players have one minute to guess all six words or phrases. The winning team of each round earns one or two extra credit points.

No books or notes (either used or taken) are permitted during game play, and students learn quickly that studying for the upcoming game review is beneficial as it improves their team’s chance of earning more extra credit. From an educator’s perspective this is beneficial as the students are studying for their exam sooner than the night before. I always make the review games relevant to the exam. For instance, some of terminology clues will show up in the matching problem on a principles-level exam.

I highly recommend playing games with your accounting students. It’s fun, you share a lot of laughs, they study more, and they learn without even realizing it. Like one of my colleagues commented, “Sometimes we trick them into learning.”

USING GAMES TO APPEAL TO MILLENNIAL STUDENTS

**By: Carole Shook, University of Arkansas
Tammy Waymire, University of Arkansas
Zach Webb, University of Arkansas**

Millennial students are currently the primary population at colleges and universities. These students were born beginning in 1980. They are very different from former generations. In particular this group has a short attention span – mainly due to rapidly changing environments in video games, instant messages on computers, and frequent texting and ringing of cell phones. They have a strong emphasis on doing things rather than just listening. Millennials expect feedback and enjoy collaborative work. For instructional purposes in accounting, this leads to a new set of challenges for professors. We have incorporated more active learning techniques, in-class group work, and a greater variety of activities into our regular classroom repertoire. Perhaps most importantly, we need to remember that Millennials have a desire for fun, humor, and even silliness. For professors who are not Millennials, this can represent a challenge. We have found that adding a few games/fun activities to class can create the sense of excitement that students seem to be looking for once in a while.

First, we would like to share a website that contains multiple templates for games – such as *Hollywood Squares*, *Who Wants to Be a Millionaire*, etc. This site is free to use as long as you credit the sources and was created and provided for educators. The website address is:

<http://images.google.com/imgres?imgurl=http://www.murray.k12.ga.us/teacher/kara%2520leonard/Mini%2520T%27s/March%2520Mini%2520T-Games/Graphics/Millionaire.gif&imgrefurl=http://www.murray.k12.ga.us/teacher/kara%2520leonard/Mini%2520T%27s/March%2520Mini%2520T-Games/Games.htm&h=263&w=350&sz=31&hl=en&start=2&um=1&tbnid=6wCVkgNCrwrT2M:&tbnh=90&tbnw=120&prev=/images%3Fq%3Dwho%2Bwants%2Bto%2Bbe%2Ba%2Bmillionaire%2Bpowerpoint%26svnum%3D10%26um%3D1%26hl%3Den%26client%3Dfirefox-a%26rls%3Dorg.mozilla:en-US:official%26sa%3DG>. We have found these games to be easy to adapt for our needs, and you can further involve students in the process and increase their knowledge by having them write the questions for the games. Students enjoy the variety of games offered on this site – if one doesn't work there are multiple others to try!

One of our games is based on the popular TV show *Survivor*. We have students write review questions. Using groups of five or six students is best. Choose one student in each group to be the “spokesperson”. This person is responsible for raising their hand to answer the question and providing the official answer for the group. To motivate the students it is a good idea to let them know what “reward” they are playing for in the round. The best rewards are those that are actually used in the TV show – such as a can of Pringles potato chips, candy, toothpaste, soap, etc. One of our favorite prizes is a toy car – on the TV show they give real cars – but of course this is Accounting Survivor, so we aren't quite as wealthy. On the TV show the contestants have to share everything. It is more realistic to purchase a small bag of M&M's for example and let the students decide how to split them up if they win. This in itself creates interaction – something that Millennials desire. Ask a question and the first person to raise his or her hand gets the chance to answer the question. (You might get a few neutral students to help you

determine who raises their hand first as the groups can become very competitive). If the first group misses the question, give someone else a chance to steal. Since this is Accounting Survivor we don't vote anyone off our island because we all like each other too much for that, and instead of the walk of shame that losing contestants take, allow the students who answer the most questions correctly to take the walk of fame and leave before everyone else. You might want to make it clear that we are only playing for "rewards" and not the million dollar end prize the show offers. They can spend money but no one can take their knowledge away! This game is very interactive – the level of competitiveness seems right off the TV show! The more reserved students can gain confidence in a safe but competitive environment to speak-out, and the hope is that all students increase their ability to communicate.

"The Answer is Always B" (or A, or C, or D, or whatever letter you choose) is a game that is easy to create and administer in the classroom. Create multiple choice questions and see if the students can "guess" the answer after you tell them the title to the game. You can expect the question – "how come you don't make the test this way?" Limit the number of questions to five or less for the most impact. Millennials need structure, this game builds confidence.

Not all games need to involve accounting content. For one exercise we study Microsoft. Using a list of facts on the Microsoft website we created a game in which we ask trivia questions regarding Microsoft to start out the class. The funny questions – such as "What is the most consumed item in Microsoft's cafeteria? A. Turkey and mashed potatoes B. The Microsoft Tacosoft C. Pizza" make the students curious about the company. (Did you guess right? The answer is C.) Have each student answer the questions on their own. The people with the most answers get a prize off Bill Gates' desk – such as post-its, a pen, a dollar, etc. Make the students draw a prize out of a sack so they don't know what they are getting – that is part of the fun – not knowing what is available.

Did you know accounting is as fun as going to the beach? Well, it can be with a beach ball. Write numbers on the different panels. This game is particularly effective with introductory financial accounting. Throw the beach ball – whoever catches it, or whoever it lands closest to, will need to choose a number. You can then have students pick a number or draw a number from a bag. After the students choose a number, have them draw a question from a bag with that number on it. The question can ask something like what accounts should you use for a particular question, what financial statement contains a certain account, etc. One bag could even contain some candy. If you have a Smartboard or overhead projector in your classroom it is fun to put up a few pictures of the beach and wear sunglasses–this gives a few added laughs to everyone.

We hope you find something here that can help you enhance the learning experience for your Millennial students – yet still maintain the professionalism required of the Accounting profession. We recommend that you use a game once every few weeks at most – that way students will see them as the "reward" (like in Accounting Survivor) that they are.

Sources:

- Generations at Work: Managing the Clash of Veterans, Boomers, Xers, and Nexters, by Ron Zemke, Claire Raines, and Ron Filiczak, 1999.
- Generation X and The Millennials: What You Need to Know About Mentoring the New Generations, *Law Practice Today*, Diane Thielfoldt and Devon Scheef, 2004.
- Generation Y: The Millennials: Ready or Not, Here They Come, *NAS Insights*, 2006.

PLAYING GAMES IN THE ACCOUNTING CLASSROOM: MONOPOLY DOES THE JOB!!

Cathy Duffy, Carthage College

I currently use Monopoly in my introductory financial accounting classes. I must admit at this point that the idea of using this game in my class came from a former colleague at Robert Morris College in Chicago, IL where I began my teaching career. I have the students play monopoly in the third or fourth week of class just after we have learned how to prepare journal entries and use T-Accounts. I have the students break up into groups of three to five and each group gets their own monopoly game to play.

The instructions are simple: write down each transaction as you play the game and prepare the journal entries and T accounts for homework. To get the game and variety of transactions going a little faster, I tell the students that they can skip the general rules about having to go around the board once before buying property and they can start adding houses after they have purchased the property. Based upon the class period length, the students usually have about 45 to 50 minutes to play the game. As the students play, I walk around to the groups to see if they have any questions. The most common are how to “record” the transactions (what to call the money received or paid). I usually ask them to try to come up with an account name first before offering my suggestions. Some students do actually prepare the journal entry to record the transactions while playing, but most follow the rule of just writing down the transaction itself.

As the period comes to an end, I instruct the students to count their cash and to record that number in their note with the transactions. At the beginning of the next class I ask students how many had the same number in their cash T account as the amount of cash they counted. In each class one or two students might have the same number. I usually reward those students with a small prize (such as a pencil or piece of candy, although it has been as “extravagant” as lottery tickets). The class talks about the reasons why the cash T account did not agree with the actual cash on hand.

Overall, the students should gain an understanding of how to classify basic transactions in accounting terms, develop their journal entry and T account preparation skills and understand the importance of keeping track of all transactions.

As a side note, when I use this game with the students, groups often sit at the tables in the building atrium adjacent to the classroom. It’s fun to hear former students walk by and say “Oh I remember when we played that.” If nothing else, it gives the students a fond memory of what is often a very difficult course.

“MEASURING ACCOUNTING LEARNING” MONOGRAPH COMMITTEE: REQUEST FOR HELP

The T&C’s “Measuring Accounting Learning” Monograph Committee has developed a questionnaire to determine what students feel about the “student evaluation of teachers” (SET) questionnaires given each semester at most universities. Students are asked about various aspects of SETs they complete for various courses, including whether the students think what they say on SETs makes any difference to anyone. This student survey is done without names, identifying schools, course number, professor name, etc.

Would you be willing to distribute the questionnaire to your students this semester and return them to the Committee? A diverse return from many schools is needed. The questionnaire has been approved by Louisiana State University’s Institutional Review Board.

If you are willing to help, please e-mail Ron Flinn at rsflinn@aol.com or drop him a note at Department of Accounting, Creighton University, 2500 California Plaza, Omaha, Nebraska 68178-0308; Telephone: 402-280-2063.

The questionnaire will be sent to you electronically and you can administer it electronically.

2008 Critical Perspectives on Accounting Conferences Baruch College Conference Center April 24th - 28th 2008

Accounting academics, practitioners, teachers, and students are invited to a 4-days of meetings at the Baruch College's Conference Center, from April 24 to April 28 2008,

The meeting consists of the **MAIN CRITICAL PERSPECTIVES ON ACCOUNTING CONFERENCE** (Thursday Evening, April 24 through Saturday, April 26) and three mini-conferences: **THE EMANUEL SAXE SYMPOSIUM** (Monday, April 28 -- **After Passover!**), **THE EMERGING SCHOLARS WORKSHOP** (Thursday, April 24), and the **EUROPEAN CRITICAL ACCOUNTING SYMPOSIUM** (Thursday, April 24). New York CPE credits are available for registered attendees.

For more information, contact Professor Tony Tinker at: tonytinker@msn.com, Tel. 646 312 3175 and visit the Conference Websites: <http://aux.zicklin.baruch.cuny.edu/Tinker/cpa2008/> or <http://www.st-andrews.ac.uk/~cpaedit/2008CPA/>

Note to Planners of Regional Meetings

If planners of regional meetings would like a presentation or a panel on “**Assurance of Learning**” or “**Convergence of GAAP with IFRS**”, please contact Dr. Roselyn Morris at rmorris@txstate.edu. Rosie is the chair of the accounting department at Texas State University-San Marcos, and is the current chairperson of the T&C Section’s Assessment Committee.

**American Accounting Association
Call for Nominations
2007 T&C Section Outstanding Research in Accounting
Education Award**

To encourage and recognize excellence in accounting education research, the Teaching and Curriculum (T&C) Section seeks nominations for the 2007 *Research in Accounting Education Award*. Research articles (besides cases, instructional resources, and teaching and educational notes) in English in the field of accounting education published in 2007 are eligible for the award. Note: cases, instructional resources, and teaching/educational notes are not eligible for the award. At least one of the authors of the manuscript must be a member in good standing in the T&C Section in 2007-2008.

The Research in Accounting Education Award Committee, appointed by the Chair of the T&C Section, will evaluate all submitted nominations. The award is for the outstanding article, not necessarily the best paper in a given year. Thus, the committee can choose not to give an award in a given year. The award carries a plaque, letter of commendation, and monetary stipend (\$500) that will be presented in the T&C Section's business meeting in August 2008. This year's committee consists of: David E. Stout, Chair (Youngstown State University), Mahendra Gujarathi (Bentley College), Mary Fischer (University of Texas at Tyler), Claire Latham (Washington State University), Ski VanderLaan (Delta College), and Richard L. Banham (Tennessee State University).

Self-nominations are acceptable and typical. Nominations consisting of (a) copy of the paper, (b) cover letter, and (c) statement of membership in the T&C section should be submitted electronically (destout@ysu.edu) or by mail to the address below. The deadline for receiving nominations is **April 8, 2008**.

Please send all nominations to:

David E. Stout
Department of Accounting & Finance
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Youngstown State University
Youngstown, OH 44555-0001
(330) 941-3509
Email: destout@ysu.edu

DEMYSTIFYING FORENSIC ACCOUNTING: A “NOVEL” IDEA

D. Larry Crumbley, Louisiana State University

Valuation practitioners frequently have a need for a forensic accountant; now there is an exciting way to learn about this new field, which is somewhat like the numerous *CSI* series or the *Numb3rs* series on television, but instead of figuring out the trajectory of the bullet, the practitioner is trying to find out how a transaction began.

A New Forensic Novel

A new instructional novel entitled *The Big R: A Forensic Accounting Action Adventure* can help students learn about this niche area.¹ *The Big R* is a supplementary book to be used near the end of a forensic accounting, internal auditing (IA), auditing, or fraud examination course. This novel would also be ideal for an MBA course that has light coverage of accounting, or could be used for in-house training programs. The plot evolves around a series of heinous biological and chemical murders occurring on the exact date there was a perfect game in baseball. Baseball is completely unprepared for the risk—major league murders in the stands.

This educational novel mixes forensic auditing, serial killers, fraud, risks, country-western music, anthrax, and internal auditing to help students learn the principles of forensic auditing. A certified internal auditor, a forensic accountant, and an FBI agent work together to find a serial killer striking at baseball parks. The killers are able to frame Milt Pappas, a former Chicago Cubs pitcher, as the person responsible for the terror. In 1972, Milt Pappas came within one out of pitching a perfect game, but according to Pappas, the umpire called at least two strikes balls, resulting in the 27th batter walking to first base. That umpire is killed in this novel.

This excerpt about *The Big R* should whet the reader’s appetite:

Fleet [Walker] had heard one speaker call it the “Big R.” The speaker said that each organization has many small risks, some moderate risks, and one or two huge risks. The “Big R” can destroy the organization. Risks can also be classified as operational, financial reporting, and compliance risks. Some auditors, because they have an accounting background, focus on the financial reporting risks and ignore the potentially more severe operational and compliance risks. None of the risks can be ignored.

Conclusion

If you wish your students to learn about the exciting and rewarding field of forensic accounting, get a copy of this exciting novel. It is a way of adding excitement, and learning, to an auditing or forensic accounting course.

¹ D.L. Crumbley, D.E. Ziegenfuss, and J.J. O’Shaughnessy, *The Big R: A Forensic Accounting Action Adventure*, Durham, N.C.: Carolina Academic Press, 2007, 255 pp. \$21.95.

TEACHING AND CURRICULUM (T & C) KEY PEOPLE: AMERICAN ACCOUNTING ASSOCIATION

2007/2008 Officers

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Assessment Committee

Charge: Help universities with their assessment responsibilities.

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By-Law Review Committee

Charge: To consider changes necessary in the by-laws to keep the section functioning efficiently and effectively.

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Continuous Learning & Learning Value Chain Committee

Charge: To facilitate the development of university audit curriculum consistent with the long-term success of graduates, the committee will

1. Identify the first-year audit training provided by public accounting firms, and
2. Identify what those responsible for first-year audit training consider the most important material to cover in the first and second audit courses at universities.
3. Prepare a report summarizing our findings.

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Future Strategies Ad Hoc Committee

Charge: Advise the Chair and Executive Committee of appropriate short and long term strategies to improve the mission of T&C.

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Historical Preservation and Reflections Committee

Charge: Collect and preserve historical information about the T&C section, with reflections for the future.

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Innovations in Accounting Education Committee

Charge: Develop specific teaching tools and communicate these ideas to the AAA membership. Work with other innovation committees within AAA.

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Journal of Accounting Teaching & Learning Task Force

Charge: Determine the feasibility of establishing an educational journal and develop the appropriate steps for establishing such a journal. Consideration should be given to a journal that appeals to all sections (i.e., auditing, tax, financial, etc.), with interested sections contributing to the cost of the journal.

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Measuring Accounting Learning Monograph Task Force

Charge: To prepare an accounting learning monograph covering the various techniques to measure student learning. What ways may be used to determine the best professors, other than students' evaluation of teachers?

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Membership Acquisition and Retention Committee

Charge: Engage in necessary advertising and marketing to increase the membership of the T&C section, while at the same time retaining current members.

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Nominating Committee

Charge: Perform the necessary activities as stated in by-laws to elect appropriate officers and other appropriate parties on a timely basis.

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Program Committee

Charge: Plan, organize, and facilitate the annual program meeting.

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Research Award Committee

Charge: Solicit nominations for the “Outstanding Research in Accounting Education Award,” evaluate all nominations, and (if appropriate) determine a recipient of the current year’s award.

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Service Learning Committee

Charge:

- Research existing service learning in the accounting curriculum and identify motivations for using service learning, advantages of service learning, as well as pitfalls of implementing service learning.
- Identify specific opportunities for accounting faculty to incorporate service learning into various accounting courses.
- Communicate these service learning ideas to our members.

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Shared Experiences Committee

Charge: Plan, develop, and implement accounting education forums to enable distinguished senior faculty to share with colleagues their career experiences and accumulated wisdom.

To identify eminent senior faculty in each region who will share their professional insights with others.

To establish permanent sessions at AAA meetings and other accounting education conferences so that these scholars can share their experiences and wisdom with their colleagues.

To provide continuity among generations by sharing invaluable insight with faculty who are new or not planning to soon retire.

To restore the dignity and respect that these eminent scholars richly deserve.

To reinforce the belief that there are senior faculty among us who, despite no longer being as fully valued, still have much to contribute.

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Note: If anyone notices errors in the above contact information, please provide the correct information to both T&C Chairman, Larry Crumbley (dcrumbl@lsu.edu), and Editor Dale Flesher (acdlf@olemiss.edu).

Wanted Paper Reviewers for Annual Meeting

The Teaching and Curriculum Section is seeking reviewers for papers submitted for possible presentation at the AAA's Annual Meeting to be held in August 2008 in Anaheim, California. Each reviewer will be asked to review no more than two papers. The turnaround is fairly tight. Papers will be sent out to reviewers as soon as possible after the January 7, 2008, submission deadline. If you are willing to serve as a reviewer, please register at the AAA website: <http://aaahq.org/AAAforms/AM2008/form2008.cfm?view=c>.

CALL FOR PAPERS (CHAPTERS)

Measuring Learning of Accounting Students -- a T & C Monograph

Given concerns about the reliability and validity of the now standard end-of-the-semester student evaluations of teaching (SETs) and the overemphasis placed on SETs by faculty and administrators in retention, promotion, and tenure decisions, a committee will develop a monograph that explores **alternatives** to SETs and focuses on the question of how can we more effectively measure learning that takes place by students. Research shows a high correlation between the amount and level of student learning that takes place and teaching effectiveness (independent of SET scores).

Although accounting educators are supposed to be **experts in measurement issues**, by using SETs to evaluate "teaching effectiveness" (or allowing use of SETs) we have done much to abdicate our responsibilities to our institutions and students, to determine what constitutes effective teaching strategies and tactics (i.e., those that promote short- and long-term student learning and the desire and ability of students to be life-long learners about accounting issues). We do not totally negate the value of SETs for formative or summative purposes, but agree with Wanda Wallace that as they have evolved, SETs are often the "wrong tool for the job," if the job is to measure effective college teaching, and to encourage and foster such teaching, instead of student popularity, ease of the course, etc. We are not naive and do not believe we can convince faculty or administrators that SETs should no longer be used. The goal is to improve the overall process of evaluating teaching effectiveness and measuring student learning by suggesting the use of a **combination** of SETs and other measures to assess teaching effectiveness and student learning. The purpose of the monograph is to identify and discuss these "other measures."

The monograph will consist of an introductory chapter discussing the pros and cons of the present SET situation, and other chapters identifying and discussing what needs to be done and what can be done, and then discuss and illustrate alternative means of measuring teaching effectiveness and student learning, such as use of peer observation and evaluation of a faculty member's classroom teaching and use of a form of "master learning." The monograph will use the AAA citation style (e.g., in *Issues in Accounting Education*). The completed monograph will be sent to T & C members to encourage continued discussion about these issues.

We invite all interested faculty members, administrators, and others to be involved in this discussion by giving us your thoughts on this critical topic. If you do **not agree** with the position above, please contact us. Tell us why we are misguided. Send comments, questions, reactions to this call for papers, and proposals for chapters in the monograph to Ronald Flinn at Creighton University (rflinn@creighton.edu) or RSFlinn@aol.com. We hope you will agree to develop a chapter for the monograph.

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Way Below The Bottom Line by James Hansen & Darcey Lopic



The One-man Audit Team

*James Hansen is an accounting professor at Minnesota State University at Moorhead. Darcey Lopic is one of his former auditing students.

Everyone in the American Accounting Association Should be a Member of the Teaching and Curriculum Section.

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D. Larry Crumbley
Louisiana State University
T&C Chair, 2007 – 08

Teaching and curriculum issues are important to everyone in the AAA, for we all have a vested interest in enhancing the quality of education of accounting students. This section provides a forum that cuts across disciplines, specialty areas and geographic boundaries. In recent years the Section has sponsored sessions, prepared monographs and developed workshops on such vital areas as computer applications in the classroom, assessment of teaching effectiveness, graduate program profiles, and interpersonal skills development, to name only several initiatives.

The Teaching and Curriculum Section enables members to share their experiences, providing opportunities for linkage between large and small schools, educators and practitioners, and members worldwide. Use the attached form to apply for membership in the T&C (you must also be a member of the AAA). Mail your application to AAA headquarters (5717 Bessie Drive, Sarasota, FL 34233-2399). Join today and become better connected to your colleagues and your profession.

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