



Teaching, Learning & Curriculum (TLC) Section  
American Accounting Association

## The Accounting Educator

Winter 2009      Volume XVIII, No. 2



### A MESSAGE FROM THE CHAIR

January 2009

Greetings to Members of the TLC Section:

The Teaching, Learning & Curriculum Section is hosting its first mid-year annual meeting on Friday, January 23 from 11:00 to 3:00 Eastern time. This will be an on-line meeting that you may attend while sitting in front of your personal computer. See the announcement about how to register for the meeting elsewhere in this issue. There is no charge for the meeting, but you must preregister because spaces are limited.

The TLC Section has discussed holding a mid-year meeting for several years, but although a majority of the executive committee has been supportive, that majority was slim, because there was a feeling that the American Accounting Association was already sponsoring a large number of mid-year meetings, and university travel budgets were not able to support another meeting. Thus, the feeling was that we needed to do something different. Therefore, through the co-sponsorship of a publisher, the **Wiley Faculty Network**, we decided to pioneer an on-line meeting. We are starting small—only seven speakers with four hours of CPE credit. If the January 23 meeting proves popular, we will expand in future years. What could be better? There is no registration fee, no travel costs, you get four hours of CPE credit, and you can wear your pajamas to the meeting.

Although the deadline for submitting papers for the AAA annual meeting will probably have passed by the time you read this, there is still plenty of time to submit papers and panel proposals for some of the regional meetings. Regional meetings are especially attracted to educational research, so if you have a paper on teaching techniques or other types of educational experiments, I encourage you to submit to the regional meetings. At least one regional meeting “Call for Papers” is included elsewhere in this issue, and others can be found at the AAA website ([www.aaahq.org](http://www.aaahq.org)).

With regard to the annual AAA meeting in New York, we are planning to host a TLC Section breakfast on Monday morning. If you know of someone who would be a good

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speaker for the breakfast, please share your thoughts with me. My e-mail address is [acdlf@olemiss.edu](mailto:acdlf@olemiss.edu).

In summary, let me encourage all of you to participate in the activities of the TLC Section. Unlike the other AAA sections, we are not a “niche” area; we are the substance of what all accounting professors do. Please share the membership form on the last page with your colleagues who are not members.

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### 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, J Riley Shaw, at the address below

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### CALL FOR SHORT PAPERS FOR NEXT ISSUE:

#### IMPLEMENTING CPA EXAM PREPARATION INTO ACCOUNTANCY COURSES

Do you specifically address the CPA exam in your course? What ways do you try to prepare your students for the CPA exam? What materials do you use? Do your students complete practice CPA exams? What feedback do you receive regarding your attempts to address the CPA exam in your course? Your manuscript should be short (not over two pages single spaced). Submit your manuscript electronically by April 1 to [jrshaw@olemiss.edu](mailto:jrshaw@olemiss.edu).



**WILEY FACULTY NETWORK**



**American Accounting Association**

## **Teaching, Learning, & Curriculum Section Online Mid-year Meeting**

**Date: Friday, January 23, 2009**

**Time: 11:00am- 3:00pm with Wrap-up & Virtual Happy Hour until 4:00 (Eastern)**

**Location: Your campus or home office**

Seating is limited, so register online today at [www.wiley.com/college/wfn/events/AAA](http://www.wiley.com/college/wfn/events/AAA)  
(There is no registration fee, but advanced registration is required.)

Attendees will qualify for four hours of CPE credit. \*

The Teaching, Learning & Curriculum Section invites you to attend an interactive and collaborative online conference with your AAA colleagues. Unlike previous AAA events, the mid-year meeting of the Teaching, Learning, & Curriculum Section has no physical venue. Because the conference is taking place completely over the internet, you may attend via your campus or home office computer. We hope that you will join us for a great day of interaction and collaboration!

### ***Keynote Speaker:***

**James R. Crockett, University of Mississippi**

How to Introduce Fraud Cases into the Classroom

James Crockett holds bachelors and masters degrees from Ole Miss and a doctorate from Mississippi State University. Now back at Ole Miss, he had a long career, including stints as director of the accounting programs at the University of West Florida and the University of Southern Mississippi. He is the author of several books, including two recent volumes published by the University of Mississippi Press on fraud in Mississippi. These volumes are largely based on the work of the Mississippi State Auditor's office.

Crockett will give examples of how to introduce fraud cases into the classroom, and will give examples that others can use.

### **Additional topics and speakers:**

#### **Jack Cathey, University of North Carolina, Charlotte**

##### The Codification Project: Impacts and Integration

The FASB recently completed a major stage in its Accounting Standards Codification project. The results of the project are now available for free use during the verification stage. Participants in the seminar will learn about the following:

- What is the Accounting Standards Codification Project and how will it affect Accounting education and practice
- What is the structure of the information and what tools are available to access and retrieve the information included in the Codification Research System
- How could this tool be used in both undergraduate and graduate accounting classes and other implications for teaching

#### **Joanne Jones and Gary Spraakman, York University**

##### A Case of Academic Dishonesty: Does Self-Interest Rule?

Joanne and Gary will present an unusual case of academic dishonesty. The case is unusual in that the students did not act on their own; rather the instructor initiated and facilitated the academic dishonesty. As a result of the instructor's actions, the students in one section of a management accounting course were able to achieve higher grades than their peers enrolled in other sections. An analysis of the case suggests self-interest rules. It appears the students were aware that the instructor's behavior was unethical yet they chose not to report it. Further, despite the manner in which they achieved their grades, a significant portion of the students complained when their grades were reduced (upon discovery of the academic dishonesty).

#### **Larry Crumbley, Louisiana State University**

##### SET Management and Earnings Management: University Teaching Governance is Dysfunctional

This presentation deals with students evaluations of teaching. Larry is a past chairman of the AAA Teaching, Learning, & Curriculum Section.

#### **Steve Teeter, Utah Valley University**

##### Going Green by creating a Paperless Classroom

Paper, Paper, Paper - This discussion will center around using technology to eliminate the paper chase and focus on what educators like doing most - Teaching!

#### **Benny G. Johnson, President and CEO, Quantum Simulations, Inc., and Fred Phillips, University of Saskatchewan**

##### Principles of Accounting: Using Artificial Intelligence Tutoring and Assessment Software to Improve Test Performance and Better Understand the Student Learning Process.

Benny Johnson will discuss AI-based tutoring software developed as part of a federally-funded research project to explore the application of AI technology in education. In part two, Fred Phillips will present findings from a study using artificial intelligence (AI) technology to assess how students learn accounting. Based on data collected from several colleges and universities on use of AI tutors, key findings indicating patterns in how students learn the accounting cycle will be presented.



**Robert Allen, University of Utah**

The New AAA Commons

The new AAA Commons is a Social Networking Site for Accounting Academics that has recently been made available by the American Accounting Association.

**All followed by a virtual “Happy Hour” from 4:30-5:00pm**

**Join us for this unique opportunity to  
*CONNECT & COLLABORATE* with your colleagues**

**Seating is limited, so register online today at [www.wiley.com/college/wfn/events/AAA](http://www.wiley.com/college/wfn/events/AAA)**

*Note: For more information regarding administrative policies such as complaint and refund, please contact the Wiley Faculty Network at 1-866-4FACULTY. John Wiley & Sons, Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Nashville, TN 37219-2417. Website: [www.nasba.org](http://www.nasba.org).*

# Accounting Class Assessment

by

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Associate Professor of Accounting

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At my university, the School of Business has adopted five baccalaureate degree learning goals for integration throughout the undergraduate business curriculum for AACSB-International accreditation. Student graduates of our baccalaureate degree programs should be (1) effective communicators, (2) ethical/socially responsible, (3) critical thinkers/effective decision makers, (4) competent in their own discipline, and (5) able to integrate across business disciplines. To assess competence in their discipline, we are adding assessment at the individual course level for feedback to the individual instructors and the specific degree programs. This article is about course specific assessment in a cost/managerial accounting course.

In order to conduct assessment, the course learning objectives must be specified in a manner that identifies individual components. Statements such as “upon completing this course, the student should be familiar with costing under different cost systems” cannot be assessed because there is no specification of what cost systems are included. My fourth learning objective in cost accounting is that upon completing this course, the student should be familiar with costing (including overhead allocation) under different cost systems: job order, simple process, standard, and simple activity-based costing systems. For purposes of assessment, the costing systems under this fourth learning objective are labeled (4a) job costing, (4b) process costing, (4c) standard costing, and (4d) simple activity-based costing.

The course objectives contain 10 topics with subtopics that yield 26 assessable topics. An arbitrary decision was made to include 14 in the assessment. Other may choose to include more or less. Once these 14 are covered adequately for a few semesters, other topics will replace some of them.

Figure 1 presents a partial assessment worksheet including assessment of topics 4a and 4d. Note that the worksheet column headings are individual students in the course and the rows are specific assessment topics. When the worksheet is completed, the instructor can see how individual students performed and how well or poorly individual topics were mastered. A “1” in the spreadsheet indicates a correct answer while a “0” indicates an incorrect response to the exam question. (The exam questions are objective. For more involved problems or discussion questions, a score of say, 0 to 4 can be awarded where 4 is a perfect response. A rubric would be needed to specify the meaning of 1, 2, and 3.)

Figure 1 Partial Assessment Worksheet							
Assessment Topic	Comprehensive Final Exam Question No.	Student 1	Student 2	Student 35 of 35	No. Correct	% Correct	Description of Assessment Topic
4a	17	1	0	1	23	0.66	Job costing system
4d	19	1	0	0	32	0.91	Activity-based costing system
14 topics total		x	x	x	x	x	
No. Correct		10	7	11	495	10.8	
% Correct		0.71	0.50	0.79	35	0.77	
Pass 70% or Fail		Pass	Fail	Pass			

Let's first address students. An arbitrary decision was made that a student should master a minimum of 70% of the topics (10 of the 14 topics) in order to be labeled as a pass, and that at least 70% of the class should pass for the course to be considered successful in meeting its objectives. This percentage was selected because it represents a passing score for the course (C required and 70% is the minimum C) and because the course includes a closed-book comprehensive final examination. (For an open-book exam, take-home exam, or non-comprehensive exam, a higher percentage might be prudent.) In figure 1, student 1 and student 35 both passed, while student 2 failed to master enough concepts. (This pass/fail designation has nothing to do with the student's course grade, which is based on the entire final exam, other exams, quizzes, and homework specified on the syllabus.) Assuming 27 of the 35 students are labeled pass, the course would have an overall pass rate of 77% (27/35) and would be considered successful.

Now let's address topics. On topic 4a job costing, 23 of the 35 responses were correct, yielding only 66%. This feedback indicates that the topic was not mastered at the desired level and attention needs to be directed at this during the next offering of the course. The activity-based costing topic was, on the other hand, well mastered. This feedback can also be used as feed forward to future courses, where appropriate. For example, a finding in principles of accounting that the time value of money was not mastered would alert the intermediate instructor to review this concept before covering bond pricing or lease discounting.

Assessment is providing insights to the instructor and the degree programs that provide value beyond accreditation and this was the goal of assessment all along.



# **A Suggested Teaching Performance Model**

by

**D. Larry Crumbley**

KPMG Endowed Professor at Louisiana State University

Note: This material is a preview of the TLC monograph, entitled “Measure Learning Rather Than Satisfaction In Higher Education.”

Each semester professors are evaluated by their students on a questionnaire that essentially measures satisfaction rather than learning of the students. Asking students to evaluate their learning is like allowing a borrower to set the interest rate of a mortgage bank. Many researchers believe that this dysfunctional control system has caused the grade-point average to increase approximately 0.15 on a 4-point scale each decade since the late 1960s. Grade inflation at private schools has been even more severe.

Student Evaluations of Teachers (SET) has a long history, ostensibly created to provide formative feedback to a professor about his or her teaching effectiveness. However, administrators now use it almost exclusively as a summative evaluative measure. A major fallacy behind this approach is the belief that if something can be quantified, then it is both reliable and valid. Nowhere, however, is there any demonstrative linkage between student satisfaction and student learning as called for in the 55-page 2006 Spellings Commission Report that urges educators to focus on student learning and develop a robust culture of accountability and transparency. The SET process is counterproductive to the Spellings Commission’s call for “a culture of continuous innovation and quality improvement in pedagogies, curricula, and technologies to improve learning.”

Legislators in public universities and boards of trustees in private universities tell administrators to evaluate the performance of university professors, and they in turn hire the inventory (students) at low cost and time to evaluate (e.g., audit) the professors. Administrators prefer higher SETs, which leads to higher grades, higher student retention rates, more tuition and tax revenues, and higher salaries for them. Common sense dictates that professors will grade inflate and decrease their course work to survive because they are caught between a rock and a hard place. The huge salaries to administrators became such an embarrassment to some university presidents in November that some of them gave up their pay raises.

As most scientists know, a particular action can cause unintended consequences. Many of the defensive and dysfunctional actions taken by professors can be called pander pollution, SET management, impression management, and ingratiation techniques. Unlike the stock market and housing markets, grade inflation will continue unabated unless some corrective actions are taken. Higher education from the point of view of learning is dying semester by semester, because professors are no longer in the learning business, but the satisfaction business.

Most faculty face ethical dilemmas each semester. They receive pressure from their university to compromise their personal integrity by managing their SET scores. This pressure to “cook the SET scores” is intense since each professor is competing with peers who are cooking their scores. At a minimum, the frame of reference has shifted from trying to teach students the most to trying to teach to improve SET scores. Accounting departments are offering ethical courses to develop student capacity for ethical reasoning, but little is done to curb unethical professors who grade inflate and course work deflate.



Today in the U.S. an executive can go to prison for “cooking the books;” yet a professor is promoted and rewarded for abusive SET management. Clearly, there is a need for a healthy university teaching governance, not based upon the current SET teaching performance measurement. The major difference in corporate governance and university governance is the SEC and PCAOB. There are no major public or private gatekeepers to monitor public and private universities and colleges.

This author believes there is little difference between a pandering professor and Betty Vinson, former WorldCom accounting executive. She made millions and millions dollars of fraudulent accounting entries at the direction of Scott Sullivan based upon yellow post-it notes. Universities must develop ways to measure student learning and reward professors based upon student learning – not student satisfaction. If we can send a person to the moon, surely we can develop ways to measure learning.

### Teaching Performance Model

The forthcoming TLC monograph will discuss a number of alternatives to the SET control device, but this author wishes to suggest a teaching performance model that could be used at any university. According to David Berri, the analysis of numbers can be difficult. "For people who are not accustomed to looking at numbers systematically, the stories they might believe may not be consistent with the stories the numbers offer."<sup>1</sup> In their book *Wages of Wins*<sup>1</sup>, the authors develops a metric based upon the National Basketball Association's (NBA) EFF performance measurement.<sup>2</sup>

Points + Rebounds + Assists + Steals + Blocks – Missed Field Goals – Missed Free Throws – Turnovers/ games

The thirty NBA professional basketball teams compute an efficiency score (EFF) for each of their players. For example, Dirk Nowitzki of the Dallas Mavericks had the highest EFF score (30.0) of any other player during the 2007-2008 season. The EFF score does not consider the salary paid to players. By dividing this EFF score into a player's salary a better evaluation measure is obtained: salary/ EFF performance measurement.

Berri *et al.*<sup>3</sup> worry about comparing "apples with oranges," so they suggest a WIN Score:  
Points + Total Rebounds + Steals + ½ Blocked Shots + ½ Assists – Field Goal Attempts – ½ Free Throw Attempts – Turnovers - ½ Personal Fouls

ESPN's John Hollinger has developed a basketball player efficiency rating called PER which measures a player's per-minute performance, while adjusting for pace. The PER model takes into account both positive and negative accomplishments. Hollinger distributes the final PERs in his book *Pro Basketball Forecast*. The electronic *Journal of Basketball Studies* site lists a number of methods to evaluate teams and players.<sup>4</sup> Why are there no academic articles developing methods to evaluate the teaching of professors along these lines?

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<sup>1</sup> Berri, D.J., M.B. Schmidt, and S.L. Brook. 2006. *Wages of Wins*. Stanford: Stanford University Press, p. 3

<sup>2</sup> There are other basketball models of productivity. Dave Heeren's TENDEX formula is TENDEX = Points + Rebounds + Assists + Blocked Shots + Steals – Turnovers – All missed shots. This value is then weighted by minutes played and game pace. Bob Bellotti's Point Created model is Points Created = Points + Rebounds + Assists + Blocked Shots + Steals – Turnovers – All missed shots - ½ personal fouls.

<sup>3</sup> Berri, op. cit., p.117

<sup>4</sup> See Ronald Ratings, [www.82games.com](http://www.82games.com); NCAA and NFL have a pass efficiency formula. Baseball has Offensive Efficiency rating (OER) and Earned Runs Average (ERA).

Educators should develop a teaching model of productivity based possibly around SET scores. Shinkfield and Stufflebeam<sup>5</sup> indicate that all evaluations should have four basic attributes: propriety, utility, feasibility, and accuracy.

- Propriety – Ethical and fair to all parties.
- Utility – Informative, timely, and influential so educators will improve their performance.
- Feasibility – Easy to use, adequately funded, and politically viable.
- Accuracy – Based upon dependable information about relevant qualifications and performance.

Certainly, SET scores do not meet these four attributes.

The teaching model of productivity developed below should replace or compliment norming reports and should meet these four attributes much better than SET scores alone. Below is an example of an EFF model for measuring the teaching performance of a professor, based upon the many variables affecting SET score:

$$\begin{aligned}
 & \text{SET score} + (4.00 - \text{GPA}) + (0 \text{ to } 1) + (0 \text{ to } 1) + \\
 & \qquad \qquad \qquad \text{Administrator's} \quad \text{Peer reviewers'} \\
 & \qquad \qquad \qquad \text{adjustment} \quad \text{adjustment} \\
 & + [(.5) \text{ or } (.75)] + [0 \text{ to } 1] + (0 \text{ to } 1) + \\
 & \text{If older} \quad \text{If older} \quad \# \text{ of classes} \quad \text{Difficulty} \\
 & \text{than 40} \quad \text{than 55} \quad \text{before 8:00/} \quad \text{of course} \\
 & \qquad \qquad \qquad \text{after 3:00} \\
 & (0 \text{ to } 1) + (0 \text{ to } 1) + (0 \text{ to } 1) + (0 \text{ to } 1) + \\
 & \text{Types of} \quad \text{Amount of} \quad \# \text{ of} \quad \text{Level of} \\
 & \text{tests} \quad \text{homework} \quad \text{preparations} \quad \text{courses} \\
 & (0 \text{ to } 1) + (0 \text{ to } 1) + (0-1) + (0 \text{ to } 1) + \\
 & \# \text{ of new} \quad \text{XACT} \quad \# \text{ of published} \quad \text{Teaching seminars/} \\
 & \text{preparations} \quad \text{winners} \quad \text{textbooks} \quad \text{workshops attended} \\
 & (0 \text{ to } 1) + (0 \text{ to } 1) + \text{Others} = \sum \text{Some} \\
 & \text{Ph.D. Chairperson} \quad \text{Lectures given} \quad \qquad \qquad \text{Amount} \\
 & \qquad \qquad \qquad \text{outside classroom}
 \end{aligned}$$

The author has chosen not to include negatives in the formula. However, a department could add negatives if desired (e.g., missed classes, no final examinations, giving parties, etc.). One obvious argument against such a metric ranking system is its complexity. However, an academic unit can argue and vote on the various variables to use and the weight, just as they decide on the ranking of academic professional articles and the value of professional service. For example, a tax professor faces each year the fact that the *Accounting Review* is ranked much higher than the *Journal of Taxation* or *Tax Notes*, because of discrimination against professional articles, even if professional articles are more relevant to a tax professor’s teaching. Obviously, the majority

<sup>5</sup> Shinkfield, A.J., and D.L. Stufflebeam. 1996. *Teacher Education: Guide to Professional Practice*. Norwell, MA: Kluwer Academic Press.

rules, but at least an attempt should be made to de-emphasize the weight of SET scores. Of course, teaching awards committees should use some type of norming reports or teaching performance model rather than relying on the satisfaction of students.

If an administrator really wishes to determine the “real” teaching performance of his or her faculty, divide each faculty member's salary by the above resulting metric to determine the most cost-efficient professors with respect to teaching and salary. Such a process may indicate that using low-cost contingent faculty is not cost-efficient. Certainly, if the NBA can develop an efficiency formula, higher education can develop a workable efficiency formula. Is education not more important than professional basketball? Are academic people not as smart as sports people?

Certainly, if accounting professors would write as many articles about SET management as they have written on earnings management, professors could develop workable metrics for measuring teaching. Why is a SET management article less valuable than an earnings management article?

## CALL FOR NOMINATIONS - TLC HALL OF HONOR

The purpose of the Teaching, Learning, & Curriculum 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. The TLC Hall of Honor Award is generously funded by the KPMG Foundation. 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 Committee will secure the nominee's TLC service record.

### **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 30, 2009.

### Teaching News Great Ideas for Teaching Accounting

South-Western College Publishing has created the Great Ideas for Teaching accounting site (<http://www.swlearning.com/accounting/car/gita.html>) to allow accounting professors the opportunity to share their teaching techniques. The teaching tips contributed by various accounting professors are categorized into a table of contents similar to that of an introductory accounting textbook. The site also provides tips on classroom management, communication skills and team work development. Visitors can use a form at the site to submit their own teaching ideas.

# CALL FOR PAPERS -VOLUME 10

## DEADLINE – JUNE 1, 2009

*Advances in Accounting Education* is a refereed, research annual whose purpose is to meet the needs of individuals interested in the educational process. Articles may be non-empirical or empirical. Our emphasis is on pedagogy, and articles MUST explain how teaching methods or curricula/programs can be improved. We publish more articles than the other accounting education journals; we average around 13 to 14 per issue.

Non-empirical papers should be academically rigorous. They can be thought pieces (e.g., anecdotal experiences with various pedagogical tools, position papers on particular issues, or historical discussions with implications for current and future efforts). Reasonable assumptions and logical development are essential. The papers must place the topic within the context of the course or program and discuss any relevant tradeoffs or policy issues.

For empirical reports sound research design and execution are critical. Articles must develop a thorough motivation and literature review (possibly including references from outside the accounting field) to provide the basis for the efforts and place the study in a solid context.

### Submission Information

Send one hard copy by regular mail (including any research instruments) with a \$35 submission fee payable to the name of the relevant editor. By email send two files; one with a copy but without a cover page and one solely with a cover page. Manuscripts should include a cover page, listing all authors' names and address (with telephone numbers, fax numbers and e-mail addresses). The authors' names and addresses should not appear on the abstract. To assure an anonymous review, authors should not identify themselves directly or indirectly. References to unpublished working papers or dissertations should be avoided.

### Submit manuscripts to:

#### Non-empirical

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### Measuring Accounting Learning Monograph

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### By-Law Review Strategic Committee

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### Southwestern

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## Assessment Committee

Charge: Help universities with their assessment responsibilities.

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Steve Jackson	University of Southern Mississippi - Gulf Coast	<a href="mailto:steven.r.jackson@cba.usm.edu">steven.r.jackson@cba.usm.edu</a>
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Debra Kerby	Truman State University	<a href="mailto:dkerby@truman.edu">dkerby@truman.edu</a>
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Peggy Hite	Indiana University	<a href="mailto:hitep@indiana.edu">hitep@indiana.edu</a>

## By-Law Review Strategic Committee

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

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Gail Hoover King	Rockhurst University	<a href="mailto:gail.hoover@rockhurst.edu">gail.hoover@rockhurst.edu</a>
Brian P. Green	University of Michigan - Dearborn	<a href="mailto:bpgreen@umd.umich.edu">bpgreen@umd.umich.edu</a>

## Historical Preservation Committee

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

Thomas Calderon, Chair	University of Akron	<a href="mailto:cbadean@uakron.edu">cbadean@uakron.edu</a>
David Smith	Missouri Southern State University	<a href="mailto:smith-d@mssu.edu">smith-d@mssu.edu</a>
Jeannie O'Laughlin	Northwest Christian College	<a href="mailto:jolaughlin@nwcc.edu">jolaughlin@nwcc.edu</a>
George Klersey	University of Colorado at Denver	<a href="mailto:george.klersey@cudenver.edu">george.klersey@cudenver.edu</a>

## 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.

Sandra Roberson, Chair	Furman University	<a href="mailto:sandy.roberson@furman.edu">sandy.roberson@furman.edu</a>
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Robert C. Jinkens	University of Hawaii	<a href="mailto:jinkens@hawaii.edu">jinkens@hawaii.edu</a>
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Nishat Abbasi	Metropolitan State College of Denver	<a href="mailto:abbasin@mscd.edu">abbasin@mscd.edu</a>

## Measuring Accounting Learning Monograph Committee

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?

Ronald E. Flinn, Co-Chair	Creighton University	<a href="mailto:rflinn@creighton.edu">rflinn@creighton.edu</a>
D. Larry Crumbley, Co-Chair	Louisiana State University	<a href="mailto:dcrumbl@lsu.edu">dcrumbl@lsu.edu</a>
Chih-Chen Lee	Northern Illinois University	<a href="mailto:clee@niu.edu">clee@niu.edu</a>

## Membership Committee

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

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John E. Dexter, Co-Chair	Northwood University	<a href="mailto:dexter@northwood.edu">dexter@northwood.edu</a>
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Ed Etter	Eastern Michigan University	<a href="mailto:ed.etter@emich.edu">ed.etter@emich.edu</a>

## Nominations 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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Roselyn Morris	Texas State University at San Marcos	<a href="mailto:rm13@txstate.edu">rm13@txstate.edu</a>

## Educational Research Award & Hall of Honors

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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Jack R. Fay	Pittsburg State University	<a href="mailto:jfay@pittstate.edu">jfay@pittstate.edu</a>
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## Program Committee

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

J. Richard Williams, Chair	Missouri State University	<a href="mailto:johnwilliams@missouristate.edu">johnwilliams@missouristate.edu</a>
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Lee Warren	Belmont University	<a href="mailto:warrenl@mail.belmont.edu">warrenl@mail.belmont.edu</a>

## Shared Experiences

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.

Don Wygal, Chair	Rider University	<a href="mailto:wygal@rider.edu">wygal@rider.edu</a>
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Katherine Terrell	University of Central Oklahoma	<a href="mailto:kterrell@ucok.edu">kterrell@ucok.edu</a>

## Officer & Regional Reps Manual Development Committee

Charge: To develop and publish a manual for the benefit of future TLC officers and regional liaisons.

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## Proposed Journal Guidelines Committee

Charge: To make recommendations regarding the TLC's activities with regard to journal publications.

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## Regional Coordinators

Charge: To represent the TLC at the regional meetings of the American Accounting Association. This assignment may differ depending upon the region. In some regions, the Coordinator is a member of the regional program committee and helps select papers for the annual regional meetings.

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## Mid-Year Meeting Committee

Charge: To make recommendations regarding the selection of speakers for the TLC annual on-line meeting to be held in January.

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Christine Kloezeman	Glendale Community College	<a href="mailto:ckloezem@glendale.edu">ckloezem@glendale.edu</a>
Steven C. Hunt	Western Illinois University	<a href="mailto:sc-hunt@wiu.edu">sc-hunt@wiu.edu</a>
James C. Rothwell	Ouachita Baptist University	<a href="mailto:rothwellj@obu.edu">rothwellj@obu.edu</a>
Blaise Sonnier	Florida International University	<a href="mailto:Blaise.Sonnier@business.fiu.edu">Blaise.Sonnier@business.fiu.edu</a>
Monica Hubler	Freedom Mortgage	<a href="mailto:Monica.Hubler@FreedomMortgage.com">Monica.Hubler@FreedomMortgage.com</a>
Anna L. Lusher	Slippery Rock University	<a href="mailto:anna.lusher@sru.edu">anna.lusher@sru.edu</a>

## AAA-Commons Committee

Charge: To determine what presence the TLC Section should have on the AAA Commons and to add appropriate materials to the Commons area.

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Tracey Smith	Coastal Carolina University	<a href="mailto:smith@coastal.edu">smith@coastal.edu</a>
Ramesh Narasimhan	Montclair State University	<a href="mailto:narasimhanr@mail.montclair.edu">narasimhanr@mail.montclair.edu</a>
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# ***ACCOUNTING EDUCATION: an international journal***

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Submissions should be original work which combines in some manner audit or assurance and education or training. The editors are open to quality research in any paradigm including, for example, field or experimental investigations, archival or survey research, interpretive or critical studies and case study research. Assessing practice is a global challenge, so we also encourage international studies. The following list is indicative of topics of interest but is not intended to be exhaustive:

- Audit decision-making and/or ethics
  - Audit risk or audit evidence
  - Audit history, law or regulation
  - Audit profession
  - Internal, VFM or other special audits
  - International audit practice or regulation
  - Reports or opinions
  - Audit control systems or analysis
  - Audit sampling
  - Analytical procedures
  - Other assurance services
- Education or  
Training or  
Educational standards or  
Learning AND

The deadline for submissions is **15 December 2009**, with publication currently scheduled for late 2010. Early submissions are welcome, and potential contributors are encouraged to notify us of their interest. Submissions should be made electronically in accordance with *AE's* policies and style and sent to either guest editor:

#### **Guest Editors**

Professor Karen Van Peurseem Department of Accounting University of Waikato PB 3105 Hamilton NEW ZEALAND <a href="mailto:kvp@waikato.ac.nz">kvp@waikato.ac.nz</a>	Dr Elizabeth Monk School of Accounting & Finance University of Dundee Dundee, DD1 4HN Scotland, UK <a href="mailto:e.a.monk@dundee.ac.uk">e.a.monk@dundee.ac.uk</a>
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BACK  
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# **2009 AAA Southeast Regional Meeting**

Sponsored by the University of Mississippi, home of the National Library of the Accounting Profession

**April 30-May 2, 2009  
The Inn at Ole Miss**

**Deadline for paper submissions: February 1, 2009**

Paper submissions are invited on any topic relating to accounting and taxation.

**Email submissions to: [acdlf@olemiss.edu](mailto:acdlf@olemiss.edu)**

We would like this to be one of the most highly attended Southeast Meetings ever. The campus is beautiful that time of year, and we will have great accommodations and excellent sessions. We look forward to seeing old friends and making new ones. The location is the new Inn at Ole Miss, on the campus of The University of Mississippi. This hotel boasts new stylish rooms and is within steps of the historic Lyceum, which is the centerpiece of campus. Adjacent to the Lyceum is the largest accountancy library in the world. Come and see an original copy of PACIOLI from 1494.

**Join us in Oxford, MS for the next American  
Accounting Association Southeast regional  
meeting**

2009 Regional President: W. Mark Wilder; [acwilder@olemiss.edu](mailto:acwilder@olemiss.edu)

2009 Vice President and Program Director: Dale L. Flesher; [acdlf@olemiss.edu](mailto:acdlf@olemiss.edu)

Ole Miss is within easy driving distance of much of the Mid-South, and for those who fly, we plan to have free shuttle service from the Memphis International Airport.

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

^^^^^^

*Discover why so many of your colleagues find the T L C the place to be.*

\*"Hockey great Wayne Gretzky advises that we need to go where the puck will be, rather than going to where the puck is now. Similarly, to become a great teacher and professor, you need to join and participate in the many valuable TLC activities."

**D. Larry Crumbley**  
*Louisiana State University*  
*TLC Chair, 2007 – 08*

Teaching, learning, 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, Learning, 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 TLC (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.

**GIVE THE FORM BELOW TO COLLEAGUES AND ENCOURAGE THEM TO JOIN!**

## ***Membership Application for the Teaching, Learning, and Curriculum Section***

ID# \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

Affiliation \_\_\_\_\_

Telephone: Office \_\_\_\_\_ Home \_\_\_\_\_ Fax \_\_\_\_\_

Dues Enclosed: \$10

Payment method:  Check enclosed (make payable to AAA)  VISA  Mastercard

Billing Address \_\_\_\_\_

Account Number \_\_\_\_\_ Expiration date \_\_\_\_\_

Signature \_\_\_\_\_