



Thought Leaders in
Accounting

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

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A MESSAGE FROM THE CHAIR

January 2011



Dear TLC Members

I hope you are planning to attend the 3rd Annual TLC Mid-Year Online Meeting. The meeting will be held on Friday, February 4th from 12 noon until 4:30 p.m. Eastern Standard Time. You can attend the meeting from the comfort of your office or home. All you need is an internet connection. Thanks to Wiley for their

generous sponsorship of the event. The meeting will feature as speakers

a group of outstanding faculty members including: Don Wygal, Pete Wilson, Jack Wilkerson, Louis Stewart, Julie Smith-David, Rick Lillie, Gail Hoover King, Cindy Bolt and Bruce Behn. Our conference Chair, Kathleen Sobieralski, and her Committee have been working very hard to put together an outstanding program. You won't want to miss it. Additional details are listed at <http://aaahq.org/meetings/default.cfm>. I hope you will take the opportunity to connect with us on Friday February 4th.

I also hope you are planning to attend the Annual Meeting in Denver, Colorado. We will be holding our Annual TLC Breakfast on Monday morning. Professor Richard Light will be our featured speaker at the Breakfast. Professor Light has also agreed to lead us in a special learning activity at our 2nd Annual Wow Event that will be held on Tuesday evening of the Annual Meeting. As in prior years, both the Breakfast and the Wow Event will be ticketed events. Watch for details as you sign up for the Annual Meeting.

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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, dog and pony shows, or other filler to *The Accounting Educator* should email material to carol@carolyacht.com.

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

The TLC Newsletter is accepting submissions on any issue regarding accounting education or curriculum. Your manuscript should be short (not over two to three pages single spaced). Submit your manuscript in Word or RTF format electronically by April 1.

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What Do Accounting and Physics Have in Common?

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In a previous story on the AAA/TLC/KPMG-sponsored “WOW” event at the Exploratorium in San Francisco, Newsletter Editor Carol Yacht asked readers to respond to the question, “What do accounting and physics have in common?” Below I will try to express some thoughts using examples spanning several centuries (in two pages or less, so “mind the gap” in my analysis).

One basis for comparison is that scholars in each discipline have attempted to observe phenomena to create and explore underlying concepts/constructs and to develop models of understanding that can be applied in a practical sense. In physics, this has resulted in ongoing gains within the discipline and to broader applications as well. As the story is told, Sir Isaac Newton’s observation of a falling apple helped him to posit the existence of gravity. When related to other deducible “natural laws,” the physical world could be explained in terms of an orderly system of actions and reactions and of cause/effect.

While requiring no explicit knowledge of physics, clockmakers were empowered to develop intricate timepieces whose value could be directly associated with their ability to measure and monitor time passage. In addition, a prominent view of philosophers and theologians was to imagine the existence of a universe whose celestial bodies followed divine rules in an orderly, clockwork fashion. A Scottish minister, Adam Smith, employed a similar model in his political and economic treatise, *An Inquiry into the Nature and Causes of the Wealth of Nations*.



**The Exploratorium, AAA 2010, San Francisco
KC Cole shows Bob Allen one of the exhibits**

As we fast forward over the years, it is clear that later scholars came to hypothesize alternative theories and models. At least some of the ongoing scholarly work can be ascribed to the need to address “unanswered questions” from earlier work. In addition, advances in technology and measurement capabilities have allowed for previous theoretical models (viewed until then simply to be academic exercises) to be tested and assessed empirically. The works of Einstein, Planck and many others come to mind.

The study and application of accounting shows similar types of scholarship within the discipline that then has led to transferable gains to the outside world. The development and use of a double-entry information system displays many of the properties valued in the models of the physicists. Analytical models make use of the “accounting equation” and related ratios. As the “nature and causes” of economic entities have evolved and have required ongoing inquiry into their underlying properties and outcomes, accounting scholars have suggested new models for measurement and assessment. My close personal friends Yuji Ijiri and Robert Kaplan are excellent examples. (Those who know me will use their keen powers of observation to note that my depiction of a mutual friendship with these esteemed scholars is permitted under a renewable poetic license and is truly a “quantum leap” from reality.)

Many years ago Professor Ijiri posited the value of a triple entry information system to permit the identification of business performance dimensions not observable in financial reports. Professor Kaplan noted the existence of many unanswered questions regarding the identification, measurement and assessment of value drivers for business decision making. Simply put, accountants and executives today benefit from their scholarship by being able to employ relatable models to incorporate broader societal concerns (e.g. sustainability and Triple Bottom Line Reporting and Balanced Scorecard/Strategy Mapping as primary examples).

In sum, what we do as accounting professionals and educators can be very beneficial to an extensive number of user groups in much the same way as the scholarship of physicists has borne fruit in many societal contexts. The TLC Section includes members from the vast array of discipline specialties within accounting. We are “bonded” by a mutual interest in the betterment of accounting education. My hope is that we can continue to share our ideas with one another, perhaps through the Commons, so that our individual works can lead to broader community gains.

Bob Allen
Professor of Accounting
David Eccles Faculty Scholar
University of Utah

Both disciplines have seemingly simple questions with answers that are very difficult to resolve with a high degree of certainty.

Examples from Physics: What is matter? What are the basic components of matter?

Examples from Accounting: What is an asset? How should assets be valued? Why are some assets reported on the balance sheet and others are not?

What do you think Accounting and physics have in common? Do you agree with Don and Bob, disagree, have something to add? Please send your comments to carol@carolyacht.com .

Teaching Students or Facilitating Learning?

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Recently, I asked a CPA what characteristic or skill do you feel accounting education could better address? Without hesitation, his response indicated that students need to develop more common sense and judgment skills so they make appropriate decisions on their own and do not simply copy last year's tax return, audit work papers, or tax reports. In other words, the potential employees need to exhibit the ability to think about their work and not follow previous procedures as those may not adequately address the current project. Also, the CPA wished his employees were more motivated to do the work rather than write a note that informed him that some task still needed completion.

That raised several questions in my mind to which I do not have the full answer but only preliminary thoughts. Because of the nature of accounting courses, do we often provide step-by-step instructions on how to analyze and record transactions; report information; or perform various analysis and tasks? Do we teach the "rules" and procedures rather than the "principles" or decision-making skills? In using these procedural approaches, do we really teach our students? Or do we need to facilitate students' learning and develop better decision-making skills? How do we develop these professional judgment skills needed for decision making in more realistic settings that vary by situation or client? Can we increase students' motivation to continuously learn and perform the required tasks required in their future jobs?

As an instructor of Accounting Information Systems, little consensus exists on the common body of knowledge or one pedagogical approach that results in the most effective AIS course which is unlike other accounting courses. AIS courses offer a potential array of topics and available technology to address key AIS concepts that instructors emphasize based on their personal skills and judgment of their importance. Thus, this course offers a rich opportunity to develop various projects and assignments that require judgment and in which one right answer will not exist. As noted by AIS textbook author Robert Hurt:

Many accounting students are drawn to the discipline because of its perceived objectivity, they like solving problems that have "right answers." And your prior study of accounting may have focused on such problems. But, in practice, such problems are few and far between. And even when they exist, you won't be able to look up the right answer in a textbook or solutions manual. Problems and issues in accounting information systems seldom have single, correct, deterministic responses. So, to get you ready to confront and respond to those kinds of problems in practice, I'm including many of them in this textbook. One of this book's main purposes is to help you develop professional judgment and confidence in your ability to analyze unstructured problems (Hurt, 2010, p. 4).

This appears to echo the comments of the CPA. Undergraduate financial, tax, managerial/cost, and auditing courses have more common bodies of knowledge and structured problems that often have one right answer but this does not reflect the problems accountants will address on the job. As an AIS instructor, the course content does lend itself to unstructured problems and a potential learning environment that facilitate the students' learning and development of professional

judgment. The following paragraphs summarize various assignments to provide more realistic settings within AIS courses or other accounting courses.

Design Unstructured Problems

Although students will express great discomfort with unstructured problems, instructors can easily adapt activities to various accounting courses. Instructors could develop capstone projects that assess the students' understanding and mastery of key concepts within a course. For example, I require my AIS students to concurrently learn accounting software and demonstrate its relationship to an assigned business process to increase their understanding of the AIS design and its applications controls. The project requires students to create a narrative depicting a business process and document the process with a flowchart. Students identify potential risks related to the process and must demonstrate how the software could address these risks. Another unstructured part of the project requires students to demonstrate the design of the accounting software by depicting its relationships to the typical characteristics of the business process through the use of the students' creativity and "lessons learned" from the text, assignments, and the accounting software. Students can search the accounting software company's website and the Internet to obtain additional information, can describe how security or user roles exist for their business process, or how the system design such as master tables or transaction tables are used for their business process. In addition, students can explain how the software assists achieving the operations goals and information processing goals.

No one answer exists and students use different approaches to formulate an answer. Each semester students ask questions to clarify or specify the "required" answer. Great discomfort appears to exist when I explain that no "right" answer exists and the problem provides them an opportunity to exhibit what they have learned from the text, software assignments, and other activities within the course. Since the project occurs at the end of the semester, their answer provides a way to assess the knowledge gained and skills learned throughout the semester.

Other examples of unstructured activities exist in an article "Enriching AIS Courses with Sox Compliance Activities" (Segovia, et al., 2011). This article provides suggested readings and activities that reflect the requirements of SOX and strengthen the students' understanding of how corporations respond to various reporting requirements of the Act. One could use these activities within AIS, auditing, or financial reporting. My anecdotal observation of students' performance indicates students experience discomfort in performing the more unstructured activities and want more specific directions and steps on how to acquire the answer rather than finding the answer on their own.

Search the Internet

Instructors can ask questions or provide assignments in which students search the Internet to find the answers or demonstrate understanding of concepts. For example, students need to understand the importance of technology and AIS in future careers. Students can either search the Internet for accounting positions or interview an accountant to ascertain technology skills needed by accountants and the importance of understanding AIS. Students' reflections indicate surprise at the level of technology required for entry level positions and appear to better understand the importance of studying AIS.

Students can search the Internet to obtain current information or updates relating to various topics. An Advanced Accounting student admonished me on the student evaluation because I did not use the out-of-date standard within the text and used supplemental materials for the more

recent current financial standard for consolidations. One wonders how such a mindset came to exist that reading a text with outdated information would improve their learning or knowledge rather than current standard. The incorporation of technology will potentially enable the development of life-learning skills (information and media literacy; critical thinking; problem identification, formulation, and solution; creativity and intellectual curiosity; interpersonal and collaborative skills; and social responsibility) (Oblinger, 2005).

Use Accounting Software

Incorporating accounting software not only in AIS courses but throughout the curriculum provides students more opportunity to use technology in their decision making. Easy to learn QuickBooks and Peachtree provides students with access to software to record financial transactions or acquire reports and data to make decisions. Software such as Peachtree contains sample companies or Microsoft Dynamics GP provides company data sets containing companies' real data that students can use to perform various accounting tasks or use for decision making. For example, these data sets or sample companies could provide data for 1) auditing students to perform various steps within an audit, 2) tax students to prepare corporate tax returns, or 3) managerial/cost students to analyze "real" messy data required for managerial decision making tasks. Financial accounting students in introductory or intermediate courses could use software to record transactions and instantly access reports to ascertain the effects of the transaction on the financial statements.

Concluding Thoughts

Recently, a former AIS student commented that his coworkers recognized his technology abilities. The student thanked me for developing his ability to find answers on his own. His recognition and understanding of the importance of learning how to learn rather than specific topics or procedures created a very rewarding moment. One can only hope that other students learn this important lesson.

References

Hurt, Robert L., 2010, *Accounting Information Systems: Basic Concepts and Issues, 2nd Edition*, McGraw Hill/Irwin.

Oblinger, D. 2005. Learners, Learning, and Technology. *Educause*, Sept./Oct., 67-75. Available from: <http://net.educause.edu/ir/library/pdf/erm0554.pdf> October 30, 2010.

Segovia, Joann R., Carol M. Jessup, Marsha Weber, Sheri L. Erickson, 2011, "Enriching AIS Courses with SOX Compliance Activities," *AIS Educators Journal* in-press.

Faculty Development and Accounting Resources

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Below, find six categories (Accounting Software, Accounting Websites, Free CPE, Finance Websites, IFRS Resources, and Teaching Conferences) containing useful links for accounting educators and professionals. See Yacht et al. (2011) for links with annotations related to the website and software categories.

Accounting Software:

- Intuit (QuickBooks): http://quickbooks.intuit.com/http://quickbooks.intuit.com/product/training/students_educators.jsp.
- Microsoft (Dynamics GP): <http://www.microsoft.com/en-us/dynamics/default.aspx/http://www.microsoft.com/education/highered/faculty/curriculum/dynamicsaa/default.aspx>.
- Sage Software (Peachtree Accounting): www.peachtree.com/http://www.peachtree.com/supportTraining/getTraining/educationProgram/.

Accounting Websites:

- American Accounting Association's AAACCommons: <http://commons.aaahq.org>
- Accounting Education Using Computers & Multimedia:
<http://pacioli.loyola.edu/aecm/http://www.trinity.edu/rjensen/Crossborder.htm>.
- American Institute of CPAs: www.aicpa.org
- Austin Community College Accounting Toolbox:
<http://www.austincc.edu/accting/toolbox/index.php>
- Deloitte:: www.deloitte.com
- Ernst and Young: www.ey.com
- Grant Thornton: www.grantthornton.com
- Internal Revenue Service: www.irs.gov
- International Financial Reporting Standards: www.ifrs.org
- Institute of Management Accountants: <http://imanet.org>
- iTunes:
Go to www.Apple.com and download iTunes (it's free).
- KPMG: www.kpmg.com
- Merlot: <http://www.merlot.org/merlot/index.htm>

- Motley Fool: www.fool.com
- PricewaterhouseCoopers: www.pwc.com
- Second Life: <http://secondlife.com/>
- Securities and Exchange Commission: www.sec.gov
<http://sec.gov/investor.shtml>
<http://www.sec.gov/edgar.shtml>
- Wikipedia: <http://www.wikipedia.org/>
- YouTube: www.youtube.com

Free CPE Webcasts/Webinars/Podcasts:

- BDO: <http://www.bdo.com/acsense/>
- Deloitte: <http://www.deloitte.com/us/dbriefs>
- Ernst & Young: <http://webcast.ey.com/thoughtcenter/default.aspx>
- Grant Thornton: <http://faculty.gtexperience.com/default.asp>
- IMA: http://www.imanet.org/programs_events/webinars.aspx
- KPMG: <https://www.amr.kpmg.com/facultyportal/>
- PricewaterhouseCoopers: <http://www.pwc.com/us/en/multimedia/index.jhtml>

Finance Websites:

- CFA (Chartered Financial Analysts) Institute: www.cfainstitute.org
- Financial Management Association International: www.fma.org
- American Finance Association: <http://www.afajof.org/>
- Association of Finance Professionals: <http://www.afponline.org/>
- International Association of Financial Engineers: <http://iafe.org/html/>
- Financial Industry Regulatory Authority: <http://www.finra.org/>
- Investment Company Institute: www.ici.org
- Securities and Exchange Commission: www.sec.gov
- The Journal of Online Teaching and Learning: <http://jolt.merlot.org/>
- The TLT (Teaching, Learning, Technology) Group: <http://www.tltgroup.org/>
- Personal Financial Literacy: <http://www.jumpstart.com/>

IFRS Resources:

- AICPA: <http://www.aicpa.org/InterestAreas/International/Pages/IntlLanding.aspx>
- BDO: <http://www.bdo.com/ifrs/>
- Business Europe, formerly UNICE: <http://www.businesseurope.eu/>
- European Security and Markets Authorities (ESMA): <http://www.esma.europa.eu/>
- Deloitte :
http://www.deloitte.com/view/en_US/us/article/8f2bbf2733101210VgnVCM100000ba42f00aR_CRD.htm
- European Union: <http://europa.eu/>
- Ernst & Young: <http://www.ey.com/GL/en/Issues/IFRS/IFRS-outlook-current-issue>
- Federation of European Accountants (FEE): <https://eyonline.ey.com/eyso/mainframe.aspx>
 - course material: <http://www.fee.be/>

- Grant Thornton:
<http://www.gt.com/portal/site/gtcom/menuitem.91c078ed5c0ef4ca80cd8710033841ca/?vgnextoid=bb444cfadd5d3110VgnVCM1000003a8314acRCD> (register through the faculty link first)
- IASB: <http://www.ifrs.com>
- International Association for Accounting Education Research: <http://www.iaaer.org/>
- International Federation of Accountants: <http://www.ifac.org>
- International Organization of Securities Commissions: <http://www.IOSCO.org>
- KPMG: <http://www.kpmgifrg.com/>
 - <https://www.amr.kpmg.com/facultyportal/>
- McGladrey:
<http://www.rsmi.com/Website/web.nsf/pages/DOC917E473C1D707EB1802573B50046EAB8>
- Organization for Economic Cooperation and Development: <http://www.oecd.org>
- PricewaterhouseCoopers: <http://www.pwc.com/us/en/issues/ifrs-reporting/index.jhtml>
- World Trade Organization: <http://www.wto.org/>

Teaching Conferences:

- Lilly Conferences: <http://lillyconferences.com/>
- CASTL - Carnegie Academy for the Scholarship of Teaching and Learning:
<http://www.creighton.edu/castl/>
- ISSOTL - International Society of the Scholarship of Teaching and Learning:
<http://www.issotl.org>
- The Best Professor Institute: <http://www.bestteachersinstitute.org>
- TAA - Textbook and Academic Authors: <http://www.taaonline.net/>
- The Teaching Professor - Professional Organizational Development Network in Higher Education: <http://www.podnetwork.org/>
- The Assessment Institute: <http://www.planning.iupui.edu/51.html>

Reference

Yacht, C., Siegel R., Crosson, S., Renner B., "Chapter 12–Teaching Accounting and Finance Online," *2011 National Business Education Association Yearbook* in-press.



Using YouTube to Make Cost Accounting More Understandable

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Recently I taught Cost Accounting for the first time. As I reviewed the material prior to the start of class, I was surprised at how difficult the book made concepts seem. Realizing that most students are visual learners, I began a YouTube.com search and found several short videos of factories making real products that related to the concepts taught in class. Our class was very late in the afternoon, so I began bringing some of the food items in the videos for fun. The goal was to teach students in such an enjoyable way they forget they were learning! The rest of this article is composed of those clips and teaching tips.

Job Order Costing

Video Link: <http://www.youtube.com/watch?v=9PjhN9IHP24> – Making Cookies with Nancy Today. This video is very funny. It is a spoof on cooking shows.

- Pretend that Nancy decides she wants to run a bakery out of her kitchen.
- Have students assume that Nancy will bake cookies as they are ordered by customers. Therefore each job will have a different cost because Nancy will be making different cookies and different amounts for various customers.
- Have students choose one kind of cookie to make and list the costs and dollar amounts so that they can determine how much each batch of cookies will cost. (Make sure they include cleaning supplies).

ABC Costing

You want to explain how these are also unique orders that are more complicated and with more parts than a simple cookie. In this case you can describe making a cake and use the popular TV show Cake Boss.

Video Links: <http://www.youtube.com/watch?v=QpP4KIHe8-I> (very short)
<http://www.youtube.com/watch?v=9f7Exw-ha4o&feature=channel> (very short)
<http://www.youtube.com/watch?v=UzUUCte9p6M> (longer)

- After watching the video ask the students to list the different costs that are involved in making a cake.
- Explain cost drivers in terms of cake batter, icing, or the labor to make a cake. Have students divide the costs by the different costs drivers.

Process Costing

Video Link: How It's Made-stacked potato chips or bubble gum

http://www.youtube.com/watch?v=q_ogZcvXBqQ and

<http://www.youtube.com/watch?v=WB3st6SQnsk> Have students explain how the stacked chips (or gum) were the same, and how we can't tell which chips (or gum) are going into which package.

- Discuss the weighted average concept. We can't tell which ingredients are in a particular can. Use the weighted average of all that went in on that particular day. Then describe FIFO.
- Ask students to describe how weighted average vs. FIFO works.
- Have students come up with a list of possible costs and work a small sample problem.

Joint Process Costs

Video Link: Milk

http://www.youtube.com/watch?v=kIbVwE5zb1Y&feature=PlayList&p=17781234D147E7F5&playnext=1&playnext_from=PL&index=2

Video Link: Cheese

http://www.youtube.com/watch?v=FHmXAb3G0ek&feature=PlayList&p=17781234D147E7F5&playnext=1&playnext_from=PL&index=37

Video Link: Ice Cream treats <http://www.youtube.com/watch?v=fWon4ITqago>

Or Ice cream: <http://www.youtube.com/watch?v=K-7s7WrTX7k&feature=related>

- All of these products start with milk. The product can only be milk or it can be made into cheese or ice cream with additional processing.
- Have students discuss the split-off point and list some of the additional costs to produce milk and cheese.
- If a company wants to process milk or sell cheese and ice cream at a higher price and at an additional cost, have students create a numerical example.

Link: A byproduct of making cheese is cheese curds <http://www.wisegeek.com/what-are-cheese-curds.htm>

- Have students discuss how to account for byproducts.

Standard Costing

Video Link: Marshmallow Cookies <http://www.youtube.com/watch?v=i3ZrY7meTEw>

- The video explains how each cookie is supposed to be exactly the same – down to the swirl on top
- Have the students discuss how standard costs are determined and why the cookie company would want each cookie to cost the same.
- Have the students create the standard costs for each cookie.

Flexible Budgets

Video Link: Candy Canes <http://www.youtube.com/watch?v=YehzMnymtfo> (note you can use whatever seasonal candy is available).

- Ask students why the company would need a flexible budget for candy canes.
- Have students list ingredients and make a budget based on expected level, high level, and low level sales.

The outcomes of using the video clips were: During class, students referred to the videos when learning about unfamiliar factory processes in the problems (It's just like....). The students in general were happy, enthusiastic learners, "I like coming to class every day." The course evaluations were good with 4.69 out of 5.00 and course GPA improved. It was a lot more fun to teach knowing that we had at least one "fun" thing to look forward to every week!



Long-Time TLC Section Member Honored for Research on Gender Issues

Texas A&M University Accounting Prof and long-time member of the TLC Section, Dr. Murphy Smith, was honored with the KPMG 2010 Outstanding Published Manuscript Award from the American Accounting Association Gender Issues and Work-Life Balance Section. Smith and his coauthors: Dr. Stanley H. Kratchman (Texas A&M), Dr. Katherine T. Smith (Texas A&M), and Dr. Fred Feucht (Prairie View A&M) were recognized for their research achievement at the Association's annual meeting held in August 2010 in San Francisco. The authors received plaques and a \$1,000 award, which was funded by the KPMG Foundation.



Their paper, "Changes in Gender Distribution among Accounting Academics," was published in *International Journal of Critical Accounting* in 2009. Their study presents a longitudinal analysis spanning over 20 years of the distribution of men and women in accounting academia, including university faculty positions and in leadership roles in the American Accounting Association (AAA). The study also examines women's participation in accounting practice. Findings show that the proportion of faculty positions held by women has increased in all academic ranks and the proportion of AAA leadership positions held by women has increased, such as

regional vice presidents and membership on editorial boards. Further, the proportion of women in accounting practice has also increased.

Smith notes that the accounting field has been open to women from its beginning to the present day. The first CPA certificate was issued in 1896 and the first woman to become a CPA was Christine Ross in 1899. In 2005, Leslie Murphy became the Chair of the American Institute of CPAs, the largest professional organization for accountants in the United States. Today, women make up about half of college accounting graduates and new entrants to the profession.

Photo: Shown from left to right: Mays Business School faculty members: Dr. Stanley H. Kratchman, Dr. Murphy Smith, and Dr. Katherine T. Smith.

Three IMPORTANT Announcements: TLC Online Mid-Year Meeting, TACTYC & CTLA

❖ The Teaching, Learning & Curriculum section will host its third annual **on-line (virtual) mid-year meeting on February 4, 2011**. The meeting will begin at 12 noon Eastern time (EST) and go to approximately 4:30 p.m. EST. Mark your calendar and watch for specific information regarding the program in the next few weeks. There's no cost to participate in the conference and you can qualify for CPE Credit. Kathleen Sobieralski, a faculty member at the University of Maryland University College, is the Conference Chair. The program she's putting together is outstanding!

❖ **TACTYC - Teachers of Accounting at Two Year Colleges**

The Teachers of Accounting at Two Year Colleges will host their annual conference on May 12 - 14, 2011 in Minneapolis, MN. The conference is geared towards community college professors but welcomes all attendees who are interested in teaching accounting. For more information and to register, please visit www.tactyc.org.

❖ **CTLA - Conference on Teaching and Learning in Accounting**

Are you...

- *Interested in the art of teaching accounting?*
- *Looking for the best ways to teach emerging topics in accounting?*
- *A practitioner who would like to become a faculty member?*
- *A person who would like to earn 16+ hours of CPE?*

If you answered yes to any of the above questions, you are invited to attend the 2011 Conference on Teaching and Learning in Accounting. This year's CTLA will be held Saturday, August 6 – Sunday, August 7 in Denver, CO immediately prior to the AAA's Annual Meeting. We hope to see you there!

Journal of Accounting Education **Call for Papers on Tax Education (Special Issue)**

The *Journal of Accounting Education* invites submissions for a special issue devoted to tax education. Submissions for this special issue should be original work that deals in some manner with topics relevant to tax education (including accounting for income taxes). The editors for this special issue solicit high-quality manuscripts of various types and research paradigms (for example, field or experimental investigations, archival or survey research). Of particular interest for this special issue are educational cases and other types of teaching resources. Papers dealing with the legal analysis of tax issues or tax policy issues must have clear relevance to tax education.

The deadline for submissions is 15 September 2011, with initial review completed by **31 October 2011**. Early submissions are welcome, and potential contributors are encouraged to contact the guest editors to discuss ideas and topics. Submissions should be made electronically and simultaneously to both guest editors. Authors should submit the following items: (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. The first page of the manuscript should contain the title of the paper, an Abstract, and a listing of keywords. 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. 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 *Journal* includes three sections: A Main Articles Section, a Teaching and Educational Notes Section, and a Case 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 *JAEd* publishes manuscripts on all topics that are relevant to accounting education, including uses of technology, learning styles, assessment, curriculum, and faculty-related issues.

David E. Stout, Editor-in-Chief
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AICPA Needs PowerPoint Slide Preparer for CPE Training Videos

The AICPA's NY Professional Development team is seeking qualified individuals to prepare PowerPoint slide content based on transcripts of videotaped panel discussions for training courses that provide updates on developments in accounting and auditing, governmental AA, and nonprofit A&A (this spring) and developments in individual income tax and corporate income tax (this summer).

If you have subject knowledge expertise in any of these areas and have PowerPoint installed, please contact Richard Grant (rgrant@aicpa.org) for information on the compensation, expected time required, scheduling and deadlines, and to receive sample slide sets and marked-up transcripts.

Journal of Accounting Education **Call for Papers on Auditing Education (Special Issue)**

The *Journal of Accounting Education* invites submissions for a special issue devoted to external and internal auditing education. Submissions for this special issue should be original works on topics relevant to auditing education. The editors for this special issue solicit high-quality manuscripts of various types and research paradigms (for example, field or experimental investigations, archival or survey research). Of particular interest for this special issue are educational cases and other types of teaching resources.

The deadline for submissions is 1 September 2011, with initial review completed by **15 October 2011**. Early submissions are welcome, and potential contributors are encouraged to contact the guest editors to discuss ideas and topics. Submissions should be made electronically and simultaneously to both guest editors. Authors should submit the following items: (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. The first page of the manuscript should contain the title of the paper, an Abstract, and a listing of keywords. For further information, please contact either of the following guest editors:

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Call for Papers

Advances in Accounting Education: Teaching and Curriculum Innovations

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

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

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

Submission process

Send two files by email: one with a manuscript copy but without a cover page, and the other solely a cover page with author information. Cover pages should list all authors' names and addresses (with telephone numbers, fax numbers, and e-mail addresses). The authors' names and addresses should not appear on the abstract. To assure anonymous review, authors should not identify themselves directly or indirectly. Also, attach a copy of any research instruments. Two reviewers assess each manuscript submitted and most reviews are completed in a timely manner, usually 30 days or less.

Send non-empirical works to Anthony H. Catanach, Jr., Villanova School of Business, 800 Lancaster Avenue, Villanova University, Villanova, PA 19085, anthony.catanach@villanova.edu.

Empirical works should be directed to Dorothy Feldmann, Department of Accountancy, Bentley University, 175 Forest Street, Waltham, MA 02452, dfeldmann@bentley.edu.

Detailed information on how to prepare your manuscript according to production requirements can be found at:

http://info.emeraldinsight.com/products/ebookseries/author_guidelines.htm

Papers accepted by April 30, 2011 are scheduled for publication in Volume 12. All others will be published in future volumes.

Call for Papers
Special IFRS Issue
Advances in Accounting Education: Teaching and Curriculum Innovations

Submissions are invited for a special volume devoted to articles dealing with the impact of international financial reporting standards (IFRS) on accounting education at the college and university level. The purpose of this special volume is to assist accounting educators that teach auditing, financial, and tax accounting with contemporary classroom issues associated with IFRS adoption. Papers can include:

- Thought pieces that share anecdotal experiences with IFRS based pedagogical tools.
- Position papers on the IFRS debate, particularly those addressing the impact of IFRS on the accounting classroom, including benefits, costs, and investments.
- Conceptual models that provide insight into accounting curriculum development in an IFRS world.
- Research studies with implications for improving accounting education in an IFRS context.

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

Submission process

Send two files by email: one with a manuscript copy but without a cover page, and the other solely a cover page with author information. Cover pages should list all authors' names and addresses (with telephone numbers, fax numbers, and e-mail addresses). The authors' names and addresses should not appear on the abstract. To assure anonymous review, authors should not identify themselves directly or indirectly. Also, attach a copy of any research instruments. Two reviewers assess each manuscript submitted and most reviews are completed in a timely manner, usually 30 days or less.

Send non-empirical works to Anthony H. Catanach, Jr., Villanova School of Business, 800 Lancaster Avenue, Villanova University, Villanova, PA 19085, anthony.catanach@villanova.edu.

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http://info.emeraldinsight.com/products/ebookseries/author_guidelines.htm

Papers accepted by September 30, 2011 will be published in this special volume. All others will be published in future regular volumes of AIAE. If too few IFRS related papers are accepted to fill a special volume, these papers also will be published in future regular volumes of AIAE.

Teaching, Learning and Curriculum

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

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Discover why so many of your colleagues find the TLC 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!

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