



MESSAGE FROM THE PRESIDENT



January 2014

Dear TLC Members

As our new term begins, I am reminded of how TLC enriches our lives. The Fall TLC webinar, the 2013 AAA Annual Meeting, the Conference on Teaching and Learning in Accounting (CTLA), and WOW-Accounting with the Angels all were great fun and offered many opportunities to enhance teaching and learning! Thanks to each of you for your involvement and participation.

This year TLC is offering several webinars on a variety of topics. I hope you will register for the Friday January 31 at 2pm EST hour long session on **Action Research to Improve Accounting Education** presented by Susan Curtis (University of Illinois at Urbana-Champaign) and Karen Grossman Tabak (Maryville University –St Louis) and hosted by Tracie Nobles (Austin Community College). You can earn CPE credit by attending the live webinar and answering the polling questions. The webinar will also be archived by AAA for viewing at a later time. The November 15 TLC webinar, **The Pathways Commission Vision Model** by Peter and Carolyn Wilson, is archived on the AAA website. If you have a webinar idea or want to present one, let Tracie Miller Nobles [tnobles@austincc.edu] know.

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This spring I am looking forward to attending several regional meetings. TLC enjoys playing an ongoing part of these meetings by not only hosting an ice cream afternoon break at each meeting but sponsoring regional best teaching paper awards. So think about submitting a paper to your regional meeting’s TLC peer review process for consideration. Or, volunteer to be a peer reviewer, your TLC regional representatives need your help.

But before we all get too busy, I'd like to remind you to get involved with AAA, TLC, and CTLA. In this newsletter you will find the contact info for all of the TLC officers, committee chairs, and regional coordinators that you can contact with your specific interests and ideas. Best place to start is to contact your regional coordinator to be a reviewer for an upcoming regional meeting or a committee chair to support this year's initiatives or Carol Yacht our newsletter editor with an idea for an article. (She's a great editor who will work with you to make it perfect!)

This spring you will be asked for your input for future TLC officers by TLC's Nominating Committee chaired by Dale L. Flesher (University of Mississippi) and comprised of Robert D. Allen (University of Utah), Masha Huber (Youngstown State University), Charlene Spiceland (University of Memphis), John P. Walker (CUNY-Queens), and Jane Weiss (University of Idaho). Begin thinking about submitting your name or nominating another TLC member to facilitate the nominating committee's task of building the best possible ballot that consists of two or more members running for each office. The nominations call will be for Vice President-Academic and for members of the nominating committee. Please share your nominations with Dale Flesher and his committee.

I hope you are planning to attend the Annual Meeting in Atlanta GA in August. We will be holding our Annual TLC Breakfast on the morning of Monday, August 4th. The TLC Section will also be hosting the 5th Annual WOW Event. We will be going to the amazing Georgia Aquarium <http://www.georgiaaquarium.org/> complete with whale sharks, penguins, Beluga whales, a coral reef, dolphins, otters, petting tanks, and fun; enjoy a Wolfgang Puck buffet dinner and beverages; and learn about Accounting for Sustainability (CPE). Transportation will be provided. The affordable cost of \$75 per person is possible due to the **generous sponsorship of KPMG**. The WOW Event will be held on the evening of Tuesday, August 5th during the AAA 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. Cathy Scott (Navarro College) is heading up TLC's annual program committee this year. Help her out by submitting papers, serving as a paper reviewer, or by submitting great TLC panel ideas.

Finally, don't forget to submit your great teaching and learning ideas for the annual meeting sessions, Effective Learning Strategies poster sessions, and especially CTLA! It is not too late! Karen Osterheld and Markus Ahrens the 2014 CTLA Co-Chairs will appreciate your submissions! Another place to showcase your ideas is the Effective Learning Strategies poster sessions at the regional meetings.

I feel very fortunate to work with so many outstanding volunteers in the TLC Section. I am grateful to our team of executive officers. We all owe much thanks and appreciation to outgoing officers Bette Kozlowski (KPMG) VP Practice, Sherry Mills (New Mexico State University) Secretary, and Natalie Churyk (Northern Illinois University) Treasurer. I also want to express appreciation to our newly elected officers John DeMelis (EY) VP Practice, Tim Naddy (Shorter University) Secretary, and Bambi Hora (University of Central Oklahoma), Treasurer, and TLC's ongoing VP Academic, Gail Hoover King (Purdue University-Calumet).

Thanks so much for all you do to support the activities of the TLC Section! I look forward to seeing many of you this spring at Regional Meetings and later this summer at the AAA Annual Meeting.

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The Accounting Educator
Articles, Call for Papers, and Announcements

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

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

The TLC Newsletter is accepting submissions on any issue regarding accounting education or curriculum. Your manuscript should be short – two to three pages single spaced. Submit your manuscript in Word format electronically by April 1, 2014. Times New Roman 12-pt. font appreciated.

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Friday, January 31, 2 pm EST

Action Research to Improve Accounting Education and Teaching

with

Susan Curtis - University of Illinois at Urbana-Champaign

Karen Grossman Tabak - Maryville University - St. Louis

Susan Curtis and Karen Tabak will introduce the Action Research paradigm. Action research can help accounting instructors improve accounting education, demonstrate intellectual contribution and facilitate recognition of high quality teaching. Susan and Karen will discuss the research process, the value of action research for teaching focused faculty and provide experienced advice for getting started on your own action research project. They will be happy to address participant questions about action research and how to get started.

Click here to register:

http://aaahq.org/TeachCurr/webinars/2014_Jan/information.cfm

CALL FOR NOMINATIONS

The Teaching, Learning & Curriculum Section invites nominations for officer and nominating committee positions for the 2014-2016 academic years. If you are interested in serving the section in a leadership capacity, or would like to suggest someone else, please contact Dale Flesher at the University of Mississippi (acdlf@olemiss.edu) who chairs this year's nominations committee. Officers serve two-year terms with some elected each year.

The following positions are open:

Vice President-Academic (2-Year Term)

Four members of the Nominations Committee (One-Year Term)

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

Self-nominations are encouraged. Each nomination should include a brief vita that will enable the nominations committee to consider each nomination.

Nominations close on March 1, 2014. Submit nominations to Dale L. Flesher at acdlf@olemiss.edu.



Accounting Challenge: A Mobile Game to Play and Learn Accounting

by

Poh-Sun Seow and Suay-Peng Wong
Singapore Management University

Accounting Challenge (ACE) is a mobile gaming app developed by the School of Accountancy, Singapore Management University. ACE aims to enhance learning of accounting outside the classroom by engaging students to play and learn accounting on the go. Students enhance their accounting knowledge in a fun way through fast-paced questions and answers. The player has 100 seconds to answer a series of multiple choice questions. Each correct answer is awarded two points and one point is deducted for each incorrect answer. Students gain more time if they get the answers right within the first three seconds. They can also gain more time through the bonus rounds, which include different question types. To learn from their mistakes, students review their responses. To compete among each other, students can post their scores to a leader board.

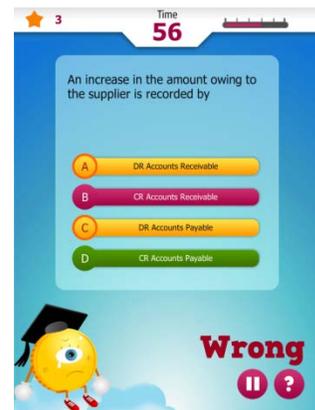
ACE was launched on 15 March 2013 and has since gone on to win the 2013 CEEMAN Champion Award in Innovative Pedagogy. It is available in iPhone/iPad and Android versions and can be downloaded at <http://ace.accountancy.smu.edu.sg/>. As of 31 August 2013, the total number of downloads for ACE was 3,595. The table below shows the top ten downloads by country and app.

iOS App Store			Android App Store		
No	Country	Number of Downloads	No	Country	Number of Downloads
1	Singapore	922	1	Singapore	252
2	USA	839	2	USA	116
3	Philippines	360	3	Philippines	79
4	UK	149	4	Indonesia	34
5	Australia	148	5	Malaysia	23
6	China	101	6	India	21
7	Malaysia	87	7	Saudi Arabia	15
8	Canada	65	8	Australia	14
9	Thailand	56	9	UK	14
10	Saudi Arabia	44	10	UAE	10

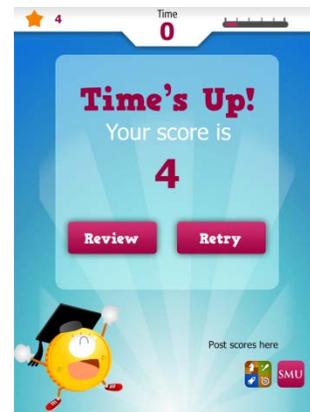
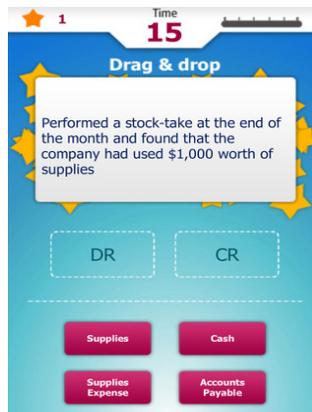
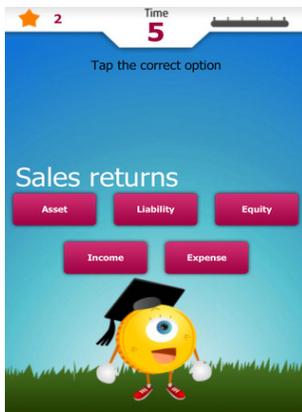
ACE App Description



ACE is designed with a user-friendly interface. The player simply touches “Start” to begin the game. Students may also choose to mute the music if they wish to focus on the game. At the start of the game, the player may choose the module to play. The current release of ACE is for Financial Accounting only. However, the game is scalable to support other subjects. Within each module, the player may choose to play the “Basic” or “All” category. “Basic” covers the foundational concepts of transaction analysis and double entry. “All” includes questions under “Basic” as well as advanced topics such as accounting for cash, inventories, short-term investments and receivables, property, plant and equipment, intangibles, liabilities, shareholders’ equity, bonds, statement of cash flows and financial statement analysis. Within “Basic” and “All”, there are questions of varying difficulties. The player is asked questions that progress from easy to difficult.

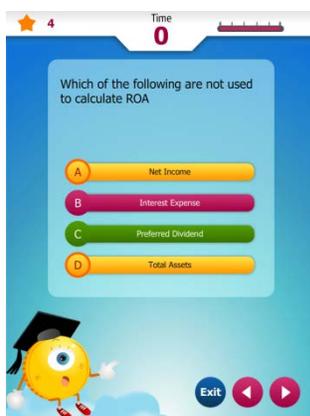


The main game consists of multiple choice questions. The questions are deliberately designed so that any calculation may be done manually without the need of calculators. After each question, the player knows immediately if he or she has answered correctly or incorrectly. Students gain more time if they get the answers right within the first three seconds. The score and remaining time are displayed prominently to add to the excitement of the game.



After every five questions in the main round, the player can play a bonus round. No mark is given for the bonus rounds but more time is awarded if the player answers the bonus questions correctly. There are two types of bonus questions. The first type of bonus questions consists of three items that pop out in quick succession. The player has to tap the correct option to correctly classify the item when it appears. The second type of bonus questions requires the player to “drag and drop” the correct debit and credit entry to record the given transaction. At the end of the game, the player may choose to review their responses to learn from their mistakes or retry. He or she may also post their score to the leader board.

If “Review” is chosen, the player may scroll through the screens to review all the questions that were answered during the game. The answers by the player are highlighted in “Red” if they are wrong and “Green” if they are correct. Where the player has answered incorrectly, the correct answers are provided to enable the player to learn from their mistakes. Players may compete with one another by posting their scores to the leader boards. Students have given feedback that they like this feature as it encourages them to improve and challenge their friends.



Student Feedback

Students can submit feedback through an online survey at <http://ace.accountancy.smu.edu.sg/>. As of 31 August 2013, 247 responses were received. Most students rated ACE favourably, indicating that they were satisfied with the app. The summary of descriptive statistics are provided on the next page.

Questions (1 = strongly disagree to 7 = strongly agree)		Mean	Std. Dev.
1	The design of ACE was appealing and highly motivating to use.	5.85	0.95
2	ACE was engaging.	6.05	0.86
3	ACE challenged me intellectually.	6.05	0.84
4	ACE helped me learn accounting.	5.76	1.02
5	I would recommend ACE to my peers.	6.01	0.84
6	Overall, I am satisfied with ACE.	6.00	0.84

The respondents also provided qualitative feedback. They commented about how ACE enabled an engaging and fun way of learning. Selected student comments included:

What do you like about ACE?	What have you learned most from ACE?
“Questions are relevant, challenging. Variety of question types”	“Revision of financial accounting topics I’ve overlooked over the years”
“Great graphics, exciting music, user-friendly”	“Tested my financial accounting foundation... identify key concepts that I was not sure about”
“Engaging game – it makes me keep retrying”	“To think and answer quickly under stress”
“Fun and convenient way to revise FA on the go”	“I have learnt from mistakes I have made during the game”
“Leaderboard encourages people to do well”	“Topics that I am weak at... I was not very clear with certain concepts as I panicked under the time limit”
“Time limit challenges me to think quickly”	“I realised that my financial accounting concepts are still not there yet!”
“Makes me feel like I’m making better use of my time on my way to school rather than staring out of the window”	“I think it really can be used a good yardstick to test how strong are my fundamentals, in addition I think it really it just forces me to recollect what I’ve learnt in the past”
“I like that ACE is very colourful and vibrant. This makes it very eye-catching and thus more engaging compared to other types of accountancy websites that are mainly just plain words.”	

Ongoing Developments

Based on the feedback, there are a few ongoing developments for ACE. The next version of the game will include a practice mode with the timer, score and leader board turned off. Students have indicated that they wish to play and learn without time pressure. The next version will also include a Management Accounting module.

Call for Papers

Advances in Accounting Education: Teaching and Curriculum Innovations

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

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

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

Submission Process

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

Send manuscripts to aiae@neu.edu

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Pass it on....Why every American Accounting Association Member Should be a Member of the Teaching, Learning, & Curriculum Section. Ask your colleagues to join today!

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, & 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 & Curriculum Section

ID# _____

Name _____

Address _____

Affiliation _____

Telephone: Office _____ Home _____ Fax _____

Dues Enclosed: \$20

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

Billing

Address _____

Account Number _____ Expiration date _____

Signature _____