



Communicator

American Accounting Association

Two-Year College Section

Spring 2005

Message from the AAA President

MAKING SOME NOISE!

CREATING VALUE FOR ACCOUNTING AND BUSINESS MAJORS

In thinking about writing this article, I wanted to make sure that I got two points across. One is that two-year section members can be leaders in laying the groundwork for not only accounting majors but all business students in establishing the right mindset when students think about accounting and its place in the business world. And, the second thing is that this section needs to continue its focus on being a viable and proactive force.

Leaders in Laying a Framework for Accounting and its Place in the Business World

As the first business educators faced by many of our students, you have a chance to set the right tone for these potential leaders, and I see at least two elements that are important beyond simply assuring that they understand principles of accounting.

One significant element is that these potential leaders understand the importance of accounting information in the capital markets. Many non-accounting majors dread the principles of accounting course and take it only because it is required and can't wait until it's over. As you try and instill accounting principles in these students, it is very important that we all help them understand how accounting information fits into the overall big picture of the business world.

Why is accounting information important? Who cares? Who uses it? Why? What happens when investors make an investment decision without understanding the numbers behind the hype? What happens when loan officers approve a loan without clearly understanding the numbers behind the project proposal? What happens when accounting information is misstated? By ensuring that students can answer such questions, we ensure that accounting literacy is promoted and increased beyond the set of accounting majors.

The second and perhaps more significant element is to ensure that the students understand how accounting information can be misused to fool the markets and the dire consequences of such actions. This can be taught at a basic level when you are, for example, discussing revenue recognition principles. Generally, by the time accounting majors graduate, they understand these issues. The general business major, however, does not, and many of these non-accounting graduates are the ones perpetrating the fraudulent use and misstatements of accounting information. You can make a difference by making sure they are exposed to the basic issues and that they understand not only the consequences of inappropriate use of accounting information, but also the ethical issues behind such actions.

Becoming a Proactive and Viable Force

I am pleased that the Two-Year section had two panel sessions at the Orlando annual meeting. I encourage you to

(continued on page 4)

Highlights

Message from the AAA President, Jane Muchler's "Let's Make Some Noise"	1
Two-Year Section Website	2
Communicator News	2
Upcoming AAA Annual and Regional Meetings	2
San Francisco Hilton Annual Meeting, August 7 -10, 2005	3
Christy's Corner - More Ph.D.s? Why Not Two-Year Faculty?	4
Teaching Financial Accounting with Analogies, Fred Phillips	5
First Step to Ph. D.	7
Grading Software Projects, Carol Yacht	7
American Accounting Association Officers	8
Two-Year Section Representatives and Regional Representatives	9
TEACHING TIP: Sign Here	12

Two-Year Section Website

Tim Nygaard

Did you know that the Two-Year Section has a website? It does, and we are asking you to help us make it better. We are asking for your submissions to the AAA presentations page. If you have given any presentations that you would like to share on our web site, submission is simple. Attach your presentation to an email addressed to tim.nygaard@kctcs.edu. In the Subject bar, type "two-year presentation submission," and tell me what you would like your link to say when it is posted (i.e., "Presentation on Web-Enhanced Learning" by Tom Smith, Jones University). Include a link to your school site if you wish.

Communicator NEWS

The *Communicator* is primarily available online. If you want a hard copy, please print it out from our website at <http://aaahq.org/TwoYear/communicator.htm>. Or, email Christy Kloezeman at ckloezem@glendale.edu and she will attach or mail you a copy.

Please share the *Communicator* with your colleagues. This issue has a message from AAA's President, Jane Mutchler, information about the annual meeting, interesting articles, and publisher ads.

Upcoming AAA Annual Meetings

2005	San Francisco, California	August 7–10
2006	Washington, D.C.	August 6–9
2007	Chicago, IL	August 5–8

Regional Meetings

2006 Southwest Regional Meeting

February 28, 2006 – March 4, 2006 — New Orleans, LA

2006 Southeast Regional Meeting

March 30, 2006 – April 1, 2006 — Knoxville, TN

2006 Mid-Atlantic Regional Meeting

April 20, 2006 – April 22, 2006 — Pittsburgh, PA

2006 Northeast Regional Meeting

April 20, 2006 – April 22, 2006 — Portsmouth, NH



AMERICAN ACCOUNTING ASSOCIATION

5717 Bessie Drive ■ Sarasota, Florida 34233-2399
Phone: (941) 921-7747 ■ Fax: (941) 923-4093
Email: Office@aaahq.org ■ <http://AAA-edu.org>

AAA Executive Director

Tracey E. Sutherland
5717 Bessie Drive
Sarasota, FL 34233-2399
Phone: (941) 921-7747—ext. 311
Fax: (941) 923-4093
Email: Tracey@aaahq.org

Administrative Office Staff

Assistant Director for Logistics
Debbie Gardner—ext. 303
Debbie@aaahq.org

Member Services Specialist
Deirdre Harris—ext. 319
Deirdre@aaahq.org

Office Aide
Myriam Chacon—ext. 316
Myriam@aaahq.org

Director of Finance and Administration
Roland LaTulip—ext. 310
Roland@aaahq.org

Education Project Manager
Linda Watterworth—ext. 318
Linda@aaahq.org

Financial Coordinator
Mary Cole—ext. 304
Mary@aaahq.org

Fulfillment Coordinator
Barbara Brady—ext. 301
Barbara@aaahq.org

Assistant Director for Information Systems
James Szelmanski—ext. 312
Jim@aaahq.org

Associate Director for Communications
Beverly Harrelson—ext. 309
Beverly@aaahq.org

Web Development Specialist

Kathy Casper—ext. 306
Kathy@aaahq.org

Publications Specialist

Helen Griffith—ext. 315
Helen@aaahq.org

Publications Specialist

Christine Govaars—ext. 308
Chris@aaahq.org

Office Administrator

Judy Cothorn—ext. 305
Judy@aaahq.org

Office Administrator

Peggy Turczyn—314
Peggy@aaahq.org

Office Administrator

Pat Stein—302
Pat@aaahq.org

Meetings Coordination (Subcontractor)

DSE, Inc. c/o Dee Strahan
1223 Oxbow Lane
Winter Springs, FL 32708
Phone: (407) 366-9855 Fax: (407) 366-9856
Email: dstrahan@atlantic.net

American Accounting Association 2005 Annual Meeting August 7–10 • 2005 San Francisco, California

Come to the City by the Bay!

There is still time to register for the 2005 American Accounting Association annual meeting at the **Hilton San Francisco Hotel** from August 7-10, 2005. Please join us for a great convention.

Annual Business Meeting and Luncheon

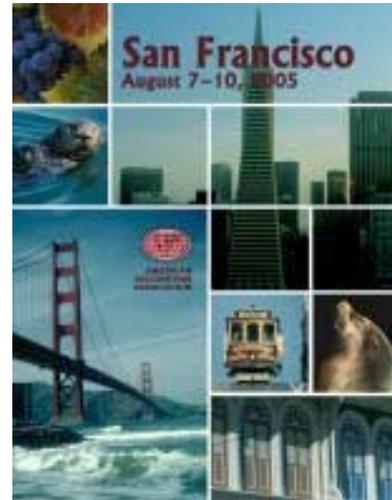
The Two-Year College Section has its annual business meeting and luncheon on Monday, August 8, at noon. The luncheon is sponsored by Houghton Mifflin. Our luncheon speaker is Judy Rayburn, the 2005/6 AAA President. The meeting agenda includes the introduction of the new board members, discussion of our newsgroup, new business, and the presentation of the Two-Year College Teacher of the Year and Lifetime Achievement awards. We can enjoy a nice lunch together while exchanging ideas.

Two-Year College Section Panel Discussions and Forum Papers

The Two-Year section is sponsoring four panel discussions and two forum papers.

Four Panels:

- (1) Trends Affecting Students and Instructors in Introductory Accounting with Paul Kimmel, University of Wisconsin-Madison; Belverd Needles, DePaul University; James Reeve, University of Tennessee; and John J. Wild, University of Wisconsin-Madison. Moderator: William Harvey, Henry Ford Community College.
- (2) Enhancing Student Learning and Course Management Using Web-Based Publisher Developed Resources in Introductory Accounting with Catherine Jeppson and Ronald Stone, California State University-Northridge. Moderator: Ton Chau, Texas Southern University.
- (3) Advanced Placement High School Accounting with Joe Bittner, AICPA; Susan Crosson, Santa Fe Community College; Dan Deines, Kansas State University; Jan Treichel, Executive Director of the National Business Education Association. This session is co-sponsored by the Education Committee. Moderator: Carol Yacht, Computer Accounting Resources.
- (4) More Concrete Suggestions for Taking Back the Classroom with Barbara Croteau, Santa Rosa Junior College; Paul Solomon, University of Maryland, University College. Moderator: Linda Tarrago, Hillsborough Community College/NSU Doctoral student.



Two Forum Papers:

- (1) The Effects of Corporate Governance Mechanisms on the Judgment of Financial and Non-financial Performance; 1st Coauthor, Yeun-Wen Chang, National Taichung Institute of Technology; 2nd Coauthor, Ruo-Ting Wei, Feng Chia University.
- (2) Teaching Portfolios: "A Tool to Better Assess Teaching at Community Colleges and Other Programs"; Primary Author, Alan Reinstein, Wayne State University; 1st Coauthor Gerald H. Lander, University of South Florida.

Hotel Information and Travel Discounts

The American Accounting Association's 2005 Annual Meeting will be held at the Hilton San Francisco Hotel in San Francisco, California, August 7–10. More information, including the overflow hotel, is online at <http://aaahq.org/AM2005/hotel.htm>.

Uniglobe Forest Lake Travel is the official travel agency for AAA meetings for members who would like access to this service.

Uniglobe Forest Lake Travel offers a full service web site that allows you to book your air travel, research destinations, select specials, and more. Booking online not only offers additional convenience, but the benefit of a lower transaction fee at only \$20.00 per airline ticket. (All credit card information is secured by an SSL.) Check out Uniglobe's special airfares online at <http://ta3.uniglobetravel.com/viewhome.asp?sit=23&vty=ARTICLE&aid=1214&tid=0&sessionid=>.

Uniglobe Forest Lake Travel consultants will also work with you directly to plan your air travel and other excursions. The booking transaction fee with a consultant is \$35.00 per airline ticket. Consultants are available Monday through Friday 9:00 a.m. to 5:00 p.m., Saturday 9:00 a.m. to 12:00 Noon, Eastern Time at (800) 771-4488, email info@uniglobeforestlaketravel.com.

Share a Room at the Hilton San Francisco

AAA has set up a room shareboard. Please visit the AAA website online at <http://aaahq.org/AM2005/shareboard.htm> to learn more about sharing a room.

Christy's Corner

More Ph.D's? Why Not Two Year Faculty?

At the last AAA regional meeting, the discussions included the shortage of Ph.D.s. I made a statement that "There was a ready source of potential Ph.D.s at all the Two-Year Colleges (TYC). All that needed to be done was to create a program that the TYC faculty could retain their jobs and attend classes on weeknights, weekends, and summer sessions. Dissertations Committees could be selected from an assortment of sources." The primary comment I received from the attendees, mostly Ph.D.s, was "Two-Year faculty are not interested in research."

I disagree! Two-Year Faculty have already mastered the accounting subjects and could very easily add research to their plate. They have already developed many of the skills taught in the Ph.D. programs. At least half have their CPA or other professional designations.

The need for Ph.D.s is immediate. Rather than waiting for 4 or more years to develop a Ph.D. through the traditional method, I would challenge the universities to develop a two-year program for Two-Year Faculty. Some would argue that it would not be the same. I would say, "No it won't, it would be better." The TYC Ph.D. candidate would be an experienced student that will look at data with a different attitude and approach than the traditional student. Think of the

untapped database that is available at the two-year schools. The two-year schools could perform this research instead of waiting for the universities to deem it worthy. Universities start thinking outside the box!!!

The magnitude of a Two-Year Faculty program can be readily seen in California, a state loudly complaining about the lack of Ph.D.s to teach at the California State and Universities. There are 106 Community Colleges in California. If just one from each of the community colleges desired to work towards a Ph.D., in two years the state would have 106 new Ph.D.s. The new Ph.D.s would be able to fill the large vacancies of the retiring faculty. Better yet, have the state provide funding for the faculty as long as they commit to teaching in California for 5 years.

To start this effort, I would like to collect a list of the Two-Year Faculty that would like to pursue a Ph.D. for personal development or potential movement to the universities. Please send me an email at <mailto:ckloezem@glendale.edu> so I can collect a list of faculty interested in such a program. If there is enough interest I will submit the list to potential universities to prove to our fellow colleagues that **YES!!! "Two-Year Faculty ARE interested in research!" LET'S MAKE SOME NOISE!!!!**

(continued from page 1)

continue that trend and be a force at every AAA annual and regional meeting. We need your expertise with accounting principles, and by sharing that with others, you will remain a viable force. In addition to the AAA annual and regional meetings, I also encourage you to be involved in and continue activities centered on local conferences. In the Fall 2002 issue of this newsletter, then AAA president Peter Wilson encouraged you to create value through local conferences. In that same issue, Christy Kloezeman reported on local conferences that had been held in Los Angeles and New York City. I think that is an activity that clearly adds value, not only to the two-year section itself, but also to the schools involved, including four-year institutions and also to the accounting

academic community as a whole. Often I hear that the AAA annual and even regional meetings are not of value to professors at two-year institutions. These local conferences can clearly be focused on two-and four-year institutions and can, again, allow the two-year section to be a proactive and viable force in the accounting academic world.

I salute each and every one of you for the value you add and ask you to continue to connect with the AAA to let us know what we can do to help you and to ask you to help us as we make our own strategic moves to increase membership and to add value to the accounting world in all its dimensions.

Teaching Financial Accounting with Analogies

Fred Phillips, Ph.D, CA

University of Saskatchewan

For many students, accounting holds a reputation for being one of the more difficult and intimidating classes in the business curriculum. In comparison to courses in marketing or human resources, where everyday life experiences provide students a basis for understanding new concepts and ideas, accounting seems abstract and far removed from their personal lives. Our students may feel they have little relevant knowledge to draw on when attempting to learn new accounting topics and, of equal importance, they may not feel the motivation to do so. One strategy for addressing these challenges is to use analogies when introducing and discussing new topics. Analogies provide a powerful learning tool that involves mapping similarities between a known topic (“source”) and a new topic (“target”).

Benefits and uses of analogies

Many instructors already know the value of using a good analogy to introduce a new topic. Because they start with a known topic, students can feel confident that they possess relevant knowledge that will help them understand new topics in accounting. Analogies also heighten interest in a topic, particularly if they relate two seemingly unrelated topics. Students are curious to learn, for example, how their experience of making peanut butter sandwiches relates to the topic of depreciation, or how their system of taking notes each day in class and then summarizing them before exams is similar to the system of accounting. Analogies that use source topics drawn from students’ everyday lives tend to generate the greatest interest, confidence, and perceived relevance for students.

In addition to making the content of accounting courses more interesting and accessible, analogies also affect impressions that students form about instructors. A recent experiment found that financial accounting students perceived an instructor who used analogies as “understanding” and “caring”, yet the same instructor was viewed as “presumptuous” and “disinterested” when analogies were not used.¹

Beyond introducing a topic, analogies provide an effective way to initiate class discussion by stating that two topics are similar and then engaging students in an analysis of the analogy. For example, when discussing earnings per share (EPS), ask students to identify the various ways in which their own GPA is similar to a company’s EPS. Through such a discussion, students will learn to think deeply about the

new topic and will be less inclined to merely view it as something to be calculated or memorized. Upon completing this task as a take-home assignment, one student commented in an unsolicited e-mail message that “... *it helped me in learning accounting better, as I chose to find analogies for the things I was having trouble remembering and so now after taking the time to think of them, I’m sure I will remember them in some way. I will have to try this way of studying in the future ... thinking of ways to relate concepts to real life experiences. Thank you!*”

Discussion and analysis of analogies should reveal that rarely is an analogy entirely perfect. That is, there are limitations on the extent to which two topics are similar, and not every similarity is significant. A student’s GPA is like EPS in many respects (both provide a summary performance measure that is relied upon by a variety of decision-makers), but there are important differences (a standardized scale is used for GPA but not EPS) and unimportant similarities (both consist of three letters). Indicate where the analogy breaks down, so that students don’t extend it too far.

Financial accounting analogies

The challenge of teaching with analogies is not in determining how to use them, but rather in thinking of them in the first place and in tying them directly to a source topic from students’ personal lives. This section describes a few of the analogies that I have used in undergraduate financial accounting classes.

The System of Accounting Tell students that they are well-equipped to become accountants because their system of taking notes each day in class and then summarizing them before an exam is similar to the system of accounting. In this context, their notebooks are the equivalent of a journal: entries are made in their notebooks each day so that significant points are not forgotten or later overlooked. Summary sheets that they might prepare at the end of a chapter or before an exam represent a personal example of ledger accounts, which are used to summarize the daily events so that they are more easily understood as a whole.

Adjustments To provide useful information about student grades, online course management systems like WebCT or Blackboard need to be adjusted periodically. The adjustments include adding new grades that hadn’t yet been recorded and updating previously recorded ones for grade changes. Only with complete and up-to-date information like this can students make informed decisions about where to devote their limited study time. The same needs exist in

¹ Hanson, Eric. “Does Recent Experience Make Simple Analogies Effective?,” Undergraduate honors research paper, University of Saskatchewan, April 2004.

(continued on page 6)

(continued from page 5)

business. For investors and creditors to decide where to devote their limited resources, they need financial information that is complete and up-to-date. To ensure this kind of information is available, accountants adjust their company's accounting records before preparing financial statements for the period.

Accounts Receivable The purpose of writing off an uncollectible account receivable from a customer is to clean up the accounting records. It's like throwing away an old piece of moldy bread: you figured out a while ago that you weren't going to eat it, so there's no point in keeping it around.

Depreciation Reporting depreciation is similar to spreading peanut butter on sandwiches. The amount of peanut butter to spread on each sandwich is just like the amount of depreciation to spread over each accounting period. It depends on three factors: (1) the amount that you begin with in the jar (or the cost you begin with in the account), (2) the amount you want to leave in the jar (or account), and (3) the number of sandwiches (or accounting periods) that you'll be spreading it over. Just like the amount of peanut butter on a particular sandwich, there'll be a little depreciation if it's spread over many years, or lots if it's spread over fewer years.

Current Portion of Long-term Debt Remember when you were in grade nine and it seemed like it would be forever before you'd graduate from high school? At that time, graduation was something that would happen in the long-term. Later, however, when you made it to your senior year, high school graduation had become a current event—something that was less than a year away. This is similar to what happens with long-term debt. If a company borrows money with the promise to repay it in two years, the amount of the loan is classified as long-term debt. Only the accrued interest on the loan is reported as a current liability in that year's balance sheet. After a year passes, however, the loan becomes a current liability, just as your graduation became a current event.

Internal Controls Just like the famous motto of the Los Angeles Police Department, internal controls are designed with two goals in mind: to protect and to serve. Internal controls protect against theft and fraudulent financial reporting, and they serve by promoting efficient and effective operations and by alerting company officials to possible violations of laws and regulations.

Asset Turnover To help students understand why turnover ratios are considered measures of efficiency, remind them how to measure a car's fuel efficiency. Miles per gallon (mpg) indicates how far a vehicle goes on each gallon of gas. Just like mpg, turnover ratios relate the amount of output to each unit of input. For example, the total asset turnover ratio relates a measure of output from using assets (sales revenue) to a measure of input for that same time period (average total assets), resulting in a ratio that indicates how "far" each dollar of assets goes in generating revenues.

One-Liners GAAP are to auditors and accountants what the Criminal Code is to lawyers and the general public. Loan covenants are like a curfew: break them and you'll pay (... a higher rate of interest). A 2-for-1 stock split is like taking a four-piece pizza and cutting each piece into two smaller pieces, resulting in an eight-piece pizza. You don't become wealthier when you exchange a dollar for four quarters, nor do you become wealthier when you receive additional stock through a stock dividend. Just as an auto dealer records the sale of a car to a customer but not the customer's sale of that car to someone else, a corporation records the initial sale of stock to investors but not the sale of stock between stockholders. Treasury stock is like a redeemed drink ticket that's been cashed in but not yet ripped up.

Sharing financial accounting analogies

Other instructors have shared analogies with me over the years. A few of them are presented below.

Financial Statement Notes A swim coach would never evaluate a swimmer's time without knowing whether a race is in meters or yards, so financial statement users shouldn't evaluate financial statements without knowing the policies used to prepare them (Patricia and Robert Libby, Ithaca College and Cornell University).

Adjustments A birthday is used as a convenient point in time to update your age for each day that passed unnoticed during the year; adjustments are similarly recorded at the end of each period to update accounts for events that may have passed unnoticed during the period (Athar Murtuza, Seton Hall).

Closing Entries Just as you zero-out the trip odometer on your car at the end of one trip before the start of another, closing entries are used to zero-out temporary accounts at the end of one year before the start of another (Mark Holtzman, Seton Hall).

Inventory FIFO is like the flow of gumballs through a gumball machine (Cathy Larson, Middlesex Community College). The four inventory costing methods can be represented by product flows in a single town that has an automobile dealer (specific identification), a dairy (FIFO), a lumber store (LIFO), and a gasoline station (weighted average) (Bob Allen, University of Utah).

An Invitation

In summary, analogies can be powerful tools in the classroom. They work best when they relate directly to students' lives in an interesting way. To encourage further sharing of analogies, I have created a web site that allows you to share your own analogies with others and to read those posted by others. Please visit it at: www.commerce.usask.ca/faculty/phillips/analogies.

First Step to Ph.D. Examine Potential Research Papers By Christy Klozeman

The first step to a Ph.D. is to develop an idea for research, write a paper and communicate this research at a AAA meeting. A paper presented at AAA regional and/or annual meeting can easily become a Dissertation. At the 2005 Annual Meeting in San Francisco, Joseph Carcello, as the Chair of the Program Committee, has initiated a new program to help Ph.D.s and Ph.D. students receive detailed feedback concerning a working paper. The new sessions are labeled “New Scholar Concurrent Sessions.” These new sessions will include the critique of the working papers by senior researchers in each area (auditing, financial accounting, managerial accounting, etc.). These concurrent sessions

will be held in 90-minute time-blocks. Tables will be placed in a large room, and two new scholars and two senior faculty will be paired at each table. Each paper will be discussed for 45 minutes. Each senior faculty member will provide 10-15 minutes of constructive feedback on the paper, and each new scholar will provide a 15 minute feedback on the other paper. The goal is to help authors improve an existing working paper.

Attending these sessions would help you develop a plan for completing a Ph.D. Please include at least one of these sessions in your AAA annual meeting agenda.

Grading Software Projects By Carol Yacht, carol@carolyacht.com¹

There are numerous choices for using accounting software in your courses. Some of these choices include: online assignments using web-delivered accounting software; CD-based software for end-of-chapter textbook problems; or, software-specific courses. Once you have decided which route to follow, the question becomes, how do I grade software use? This article explores software choices and grading strategies.

Use web-delivered software for a case study or practice set

QuickBooks Online Edition (<http://oe.quickbooks.com>) and ePeachtree (www.epeachtree.com) are two choices for using web-delivered accounting software. Both offer 30-day free use periods.

Let’s say you assign students one of the projects from the accounting textbook. It would be the student’s responsibility to complete the project using online accounting software and turn it in within 30 days. If they don’t finish the assignment on time, the software costs \$19.95 per month; and you grade the student 80 points or less. The QB Online or ePeachtree assignment could be weighted similarly to a 100-point test.

You get the idea — limit their time to 30-days to complete the assignment; their grade is 100 points for an accurate, on-

time project. Lower grades are given for late assignments (those turned in *after* 30-days).

Which accounting software fits your course?

There are lots of choices from publisher-designed accounting software to Microsoft Business Solutions-Great Plains. Let’s say you teach an introductory accounting course – you have at least three choices: Peachtree, which follows the debit/credit paradigm; QuickBooks, which is widely used by small businesses; and Great Plains, which uses a database model. And, there is also Excel and Access.

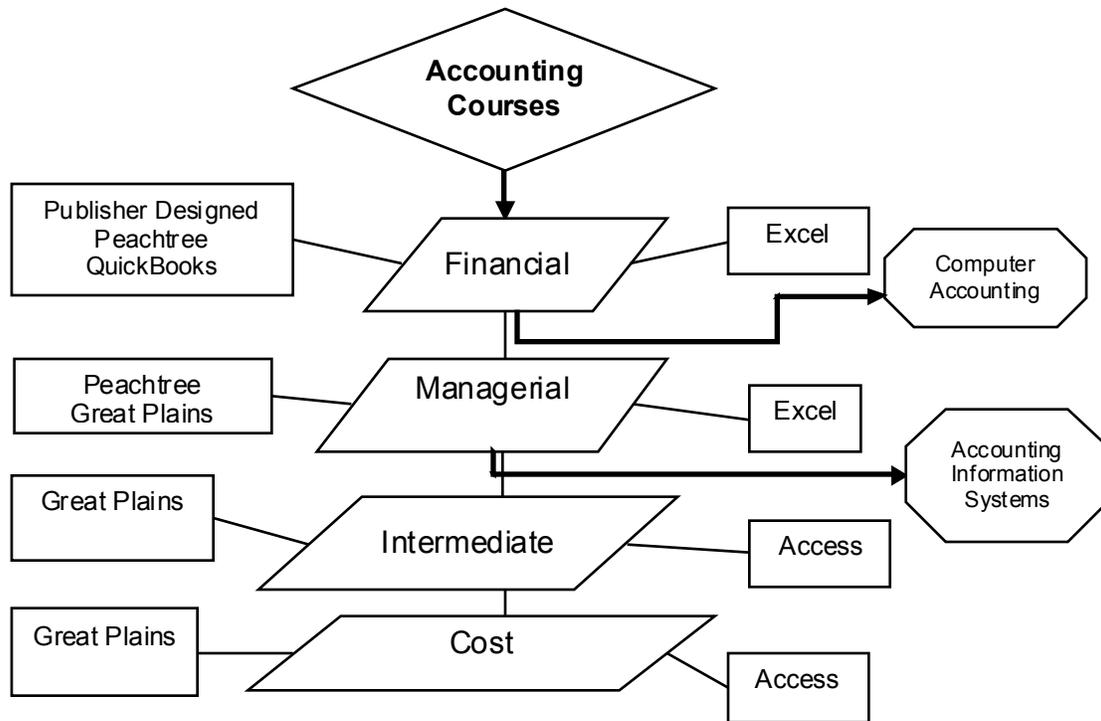
The flowchart suggests some of the software choices that could be integrated into accounting. There are also other software programs *not* mentioned (AccPac, SAP, PeopleSoft, NetLedger, and others).² The flowchart shows six software choices: Publisher-designed, QuickBooks, Peachtree, Great Plains, Excel, and Access. The idea is that as the courses advance, so does the complexity of the software.

¹ After a 30-year teaching career, Carol Yacht “retired” to writing Peachtree, QuickBooks, Excel, and Great Plains textbooks (www.mhhe.com/yacht).

² A Strategy for Finding the Right Accounting Software, www.aicpa.org/pubs/jofa/sep2003/johnston.htm.

(continued on page 8)

(continued from page 7)



In terms of grading, the test model could be followed. Let's say each test is worth 100 points. Textbooks usually include accounting software templates that coordinate with end-of-chapter problems. You could assign 10 end-of-chapter software problems worth 10 points each. In other words, completion of the 10 software assignments is worth as much as one 100-point test.

Software-specific courses

A computerized accounting course offers a good way to focus on one accounting software program. In this way, students can develop software mastery. Let's say students use Peachtree in semester one of their accounting course to

complete end-of-chapter exercises. Then, if students continue in a computer accounting course with Peachtree, they develop software mastery.

The same could be said for Great Plains. Let's say students use Great Plains software in their managerial accounting course. Then, they can study Great Plains further in accounting information systems.

Software can be integrated into many of the accounting courses that you teach. By offering students the opportunity to use software in more than one accounting course, they will gain résumé-ready skills and be prepared for further study of accounting and technology.

AMERICAN ACCOUNTING ASSOCIATION

President	Jane Mutchler, Georgia State University
President-Elect	Judy D. Rayburn, University of Minnesota
Vice President	Carolyn Callahan, University of Arkansas
Vice President—Education	O. Finley Graves, University of North Texas
Vice President—Finance	Susan Haka, Michigan State University
Vice President—International	Lee Parker, University of Adelaide
Vice President—Professional Relations	Mark Chain, Deloitte
Vice President—Publications	Robert Libby, Cornell University
Vice President—Research	John Fellingham, The Ohio State University
Vice President—Sections and Regions	Susan V. Crosson, Santa Fe Community College
Past President	William L. Felix, Jr., The University of Arizona

TWO-YEAR COLLEGE SECTION REPRESENTATIVES

OFFICERS

<p>Chairperson and Council Representative William Harvey Department of Business & Economics Liberal Arts Building Henry Ford Community College Dearborn, MI 48128 Phone: (313) 845-9694 Fax: (313) 845-9778 Email: wharvey@hfcc.net</p>	<p>Vice Chairperson Carol Yacht Author/Consultant Computer Accounting Resources & Online Learning PO Box A Jerome, AZ 86331 Phone: (928) 634-0603 Fax: (928) 634-9006 Email: carol@carolyacht.com</p>	<p>Secretary/Editor Christine Kloezeman Business Division, Accounting Department Glendale Community College 1500 North Verdugo Road Glendale, CA 91208 Phone: (818) 240-1000, ext. 5524 Fax: (626) 799-5012 Email: ckloezem@glendale.edu</p>	<p>Coordinator of Regional Representatives Officer-at-Large Christine Kloezeman Business Division, Accounting Department Glendale Community College 1500 North Verdugo Road Glendale, CA 91208 Phone: (818) 240-1000, ext. 5524 Fax: (626) 799-5012 Email: ckloezem@glendale.edu</p>
--	--	---	---

REGIONAL REPRESENTATIVES

If you would like to volunteer as a Regional Representative please contact Christy Kloezeman

Mid-Atlantic Region

Alfred R. Michenzi
Department of Accounting
Sellinger School of Business & Management
Loyola College in Maryland
4501 N. Charles Street
Baltimore, MD 21210-2699
Phone: (410) 617-2386
Fax: (410) 617-2006
Email: amichenzi@loyola.edu

Midwest Region

Ranjani Krishnan
Department of Accounting
Eli Broad Graduate School of Management
Michigan State University
East Lansing, MI 48824-1122
Phone: (517) 353-4687
Fax: (517) 432-1101
Email: krishn15@pilot.msu.edu

Northeast Region

David Schwarzkopf
Assistant Professor
Bentley College
175 Forest Street
Waltham, MA 02452
Phone: (781) 891-2783
Fax: (781) 891-2896
Email: dschwarzkopf@bentley.edu

Ohio

Kenneth Snead
Department of Accounting/MIS
College of Business Administration
Bowling Green State University
Bowling Green, OH 43403-0262
Phone: (419) 372-8160
Fax: (419) 372-2875
Email: ksnead@cba.bgsu.edu

Southeast Region

George F. Klersey
Birmingham Southern College
BSC Box 549023
Birmingham, AL 35254
Phone: (205) 226-4809
Fax: (205) 226-3080
Email: gklersey@bsc.edu

Southwest Region

Michael K. Shaub
School of Business and Administration
St. Mary's University
One Camino Santa Maria
San Antonio, TX 78228-8607
Phone: (210) 431-2036
Fax: (210) 431-2115
Email: mshaub@stmarytx.edu

Western Region

Wendy J. Bailey
A. Gray Anderson Graduate School of Management
University of California, Riverside
Riverside, CA 92521
Phone: (909) 787-2898
Fax: (909) 787-3970
Email: wendy.bailey@ucr.edu

McGraw-Hill's Homework Manager™

This online supplement mirrors the textbook's end-of-chapter material and test bank questions using static and algorithmic problems that can generate an unlimited supply of self-graded quizzes, assignments, and tests with unique versions of every problem.



Assign coursework online.

Problems and exercises from the book as well as questions from the test bank have been integrated in **McGraw-Hill's Homework Manager™** to give you many options as you deliver assignments and quizzes to students online. You can choose from static or algorithmic questions and have graded results automatically stored in your gradebook.

Control how content is presented.

McGraw-Hill's Homework Manager™ gives you a flexible and easy way to present coursework to students. You determine which questions to ask and how much help students will receive as they work through assignments. For example, you can determine the number of attempts a student can make with each problem; provide hints and feedback with each question, including references to the online version of the text; and much more.



Track student progress.

Assignments are graded automatically, with the results stored in your private gradebook. Detailed results let you see at a glance how each student does on an assignment or an individual problem.

helps you efficiently manage your class.

Auto-grading and feedback.

Immediately after finishing an assignment or quiz, students can compare their answers side by side with the detailed solutions. Students can try again with new numbers to see if they have mastered the concept.



McGraw-Hill's Homework Manager™ Titles:

Edmonds/Edmonds/McNair/Olds <i>Fundamental Financial Accounting Concepts, 5/e</i>	Spiceland/Sepe/Tomassini <i>Intermediate Accounting, 4/e</i>
Edmonds/Edmonds/Tsay/Olds <i>Fundamental Managerial Accounting Concepts, 3/e</i>	Williams/Haka/Bettner/Carcello <i>Financial Accounting, 12/e</i>
Garrison/Noreen/Brewer <i>Managerial Accounting, 11/e</i>	Brewer/Garrison/Noreen <i>Introduction to Managerial Accounting, 2/e</i>
Libby/Libby/Short <i>Financial Accounting, 5/e</i>	Larson/Wild/Chiappetta <i>Fundamental Accounting Principles, 17/e</i>
Marshall/McManus/Viele <i>Accounting: What the Numbers Mean, 7/e</i>	Wild <i>Financial Accounting, 3/e</i>
Maher/Lanen/Rajan <i>Fundamentals of Cost Accounting</i>	Wild/Larson/Chiappetta <i>Financial and Managerial Accounting,</i>
Phillips/Libby/Libby <i>Fundamentals of Financial Accounting</i>	Williams/Haka/Bettner <i>Financial and Managerial Accounting, 13e</i>
Price/Haddock/Brock <i>College Accounting, 11/e</i>	

For more information about these titles contact your M-H/I sales representative, e-mail listeners@mcgraw-hill.com, visit www.mhhe.com, or call 1-800-338-3987.

TEACHING TIP

Sign Here

**Linda Tarrago, Associate Professor
Hillsborough Community College, Tampa, Florida**

“I didn’t know that I had to call you about missing the test. Can I still take it?” “Can I make-up the quiz?” “When is the test?” Do these questions sound familiar? Students regularly utter these and similar questions without fail in college and university classrooms around the United States. So, where are the answers to these questions? They are in the syllabus, of course.

Why is it that the students do not know the answers to these questions? They were given the syllabus on the first day of class. We know that they can read. It is a prerequisite for the course. What can professors do to ensure that students understand the course requirements and procedures? One possible solution is using a syllabus contract. After all, accounting is a business class, so why not treat it like a business?

In order to ensure that my students understand the course requirements and all of the specifics of the course syllabus, I use a syllabus contract. On the first day of class, each student receives a copy of the syllabus and an information sheet that includes the syllabus contract. After thoroughly reviewing each section of the syllabus, I explain that the syllabus is my contract with them. I promise to abide by the syllabus and then ask the students to complete their information sheets as their acceptance of the terms of the syllabus. The syllabus contract begins with the phrase, “I have reviewed the syllabus and understand the policies regarding...” Then each major area (examination, attendance,

homework, class conduct, etc.) of the syllabus is listed with a space next to each item. Students are asked to initial each item and then sign and date the contract. The completion of this contract serves as a student’s acceptance of the syllabus’ terms.

So, has the contract helped? Yes, it has made a difference as the number of syllabus-related questions from students has diminished. However, when the occasional question is asked, I tell them to refer to the syllabus for the answer and remind them that they signed the contract. The student’s response is usually a groan and an “oh yeah.” Other times students try to push the issue. At this time, I pull out the syllabus contract and the syllabus. We review the syllabus and confirm that the student did sign the contract stating their understanding and agreement. Question answered.

Many times it is a tough lesson to learn. However, I believe as instructors in the area of business that we have an obligation to teach the students more than accounting principles. The purveyance of accounting knowledge is only part of our charge. The knowledge we impart is a means to an end – employment. If we only teach our students the principles of accounting but do not help them acquire the skills necessary to obtain and keep a job, have we really done our job? If students do not understand the consequences of ignoring contract provisions, what kind of accountants will they become?

American Accounting Association

5717 Bessie Drive
Sarasota, Florida 34233
Office@aaahq.org
Printed in the USA

NONPROFIT ORG. U.S. POSTAGE PAID MANASOTA, FL PERMIT NO. 15
--