



Communicator

American Accounting Association

Two-Year College Section

Spring/Summer 2007

YES!!! Two-Year College Accounting Faculty Want to Do Research!!!

The need for Ph.D.s and D.B.A.s in Accounting can easily be filled by accessing the potential of the accounting faculty at Two-Year Colleges (TYC).

Two-Year Colleges educate almost half of the students in Accounting Principles. TYC accounting faculty have at least a Masters in a Business area with certifications such as CPA, CMA, CFE, or EA. They know the subject, and they can teach. Research is the natural next step.

Two-Year College schools are a wealth of potential data about effective teaching techniques, student learning practices and small business procedures. Data can be obtained from our community, and research can be performed in our arena. This is research that can have immediate application and provide potential improvements in the business community.

The largest roadblock to unlocking this vast source of data and research is the lack of Ph.D. and D.B.A. programs available to the working TYC faculty. A significant demand is waiting to be met for **achievable and accepted** Ph.D. and D.B.A. programs: programs that can be completed by TYC faculty while they retain their current jobs and support their families.

There are **achievable programs** that have various structures, but more programs need to be developed that will allow the TYC faculty to stay in their educational community while providing a quality educational experience. Colleges change their bachelor's and master's programs at a blink of an eye to meet the changing needs of the community. However, the Ph.D. programs have remained solidly stuck in cement with the attitude, "If it ain't broke, don't fix

it!" I say it is broke, and we need to fix it! Ph.D. programs can be creative and innovative.

The program must be accepted. No longer can the current Ph.D. faculty hire new faculty based on the traditional doctoral programs in which they themselves were educated. We need to stop the cycle of Ph.D.s that do research that has little or no application to the business community. Doctoral faculty can make this happen by taking the first step to hire Ph.D.s and D.B.A.s that are educated from the non-traditional Ph.D. programs.

Rather than limit the number of Accounting Ph.D.s, we should expand the number accepted into the programs. Just imagine the expanded impact that the accounting profession would have if there were more faculty trained to do research. We could partner with local, state and federal governments, schools, business organizations and churches. Our research could provide a great source of improvement to the business community by giving them information that could help them meet the needs of their business, customers and employees.

I once again **challenge the universities to develop programs for TYC faculty. Then once developed, accept the great results from these programs.** Let us do the accounting research applicable to the communities in which we serve. Let us open accounting research to new ideas and new faculty. Consider the positive impact on the network with our business partners.

Christy Kloezeman

Professor of Accounting, Glendale Community College
TYC Chair 2006–2008

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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 website, submission is simple. Attach your presentation to an email addressed to tim.nygaard@kctcs.edu. In the Subject bar, type "Two-year presentation submission." In the body of the email, please state what you would like the link to say (i.e., "Presentation on Web-Enhanced Learning" by Tom Smith, Jones University). Include a link to your college's website if you wish.

Communicator NEWS

The *Communicator* is primarily available on-line. If you would like a hard copy, please print it out from the website at <http://aaahq.org/TwoYear/communicator.htm>. Or, if you cannot access this document, email Naser Kamleh at: nkamleh@wallace.edu and he will attach a copy to a return email or mail you a hard copy.

Please share the *Communicator* with your colleagues. This issue has interesting articles and information about our Two-Year College Panel meetings at the AAA Annual Meeting this August in Chicago, Illinois.

Upcoming AAA Annual Meetings

2008

Anaheim, CA

August 3–6

2009

New York, NY

August 2–5



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American Accounting Association Annual Meeting • Chicago, Illinois • August 2007

Imagined Worlds of Accounting

"Some men see things as they are and say why—I dream things that never were and say why not." George Bernard Shaw.

"(t)he historic role of the scientist is to do the unthinkable, to overturn cherished beliefs, and to kill gods." J. B. S. Haldane

Literature imagines alternative worlds for living just as science explores alternative conceptualizations of the physical world. In *Imagined Worlds* Freeman Dyson merges story-telling with science to offer a compelling vision of how the biological and information sciences reshape the future of humanity. Accounting, an ancient discipline that arose with mathematics, writing and civilization, examines the way things were and are (as a social science), but also how they might be (as an engineering and policy science). The theme of the 2007 AAA meeting is to celebrate and explore the power of accounting in both these domains.

AAA 2007 Annual Meeting

Two-Year College Panels and Sessions

Please plan to attend the Annual Meeting and our Two-Year College luncheon and business meeting. Here is a list of our Two-Year College continuing education programs, panels, effective learning strategies, and sessions during the AAA 2007 Annual Meeting.

Saturday, August 4

Orientation for Aspiring Profession-Centered Faculty (PQ) (8:30 am – 11:30 am)

CPE morning session provides an overview of the future trends in education, academic life, teaching responsibilities, the tenure process, accreditation, and PQ (Professionally Qualified) versus AQ (Academically Qualified) faculty positions. During a panel discussion, current profession-centered faculty will share their career paths and insights about becoming a successful PQ faculty member.

Teaching Tips from Master Teachers (1:30 pm – 4:30 pm)

CPE afternoon session provides practical guidance from three academics, renowned for their effectiveness as teachers (Pete Wilson, Kay Stice, and Susan Crosson). They will discuss techniques for structuring case-based assignments, managing a class using the case method, leveraging learning modalities and learning styles using technology, as well as methods for engaging students in large classes.

Sunday, August 5

Using Active Learning and Technology to Improve Teaching, Learning, and Assessment (8:00 am – 12:00 pm)

Active learning and technology provide powerful, exciting, innovative ways for students to learn about accounting and for accounting educators to design learning activities and assess student performance of learning outcomes. In this workshop participants will learn about two active learning methods (accounting internships away from campus and demonstrations using LEGOs in the classroom) and two technology tools (iPods and student response pads) to see how specific learning outcomes may be achieved and assessed in connection with the innovation. Participants will: experience a LEGO

demonstration to achieve several management accounting learning outcomes and to provide the basis for a student assessment; consider the design and assessment process for an accounting internship program: experience iPod technology as an audio/video extension for learning and assessment of a managerial accounting topic; and use student response pads to assess their understanding of financial accounting questions using a student response system. Participants will leave the workshop with a handful of innovative ideas for classroom use and for curriculum redesign.

Microsoft Office Accounting 2007 Teaching/ Learning Opportunities (8:00 am – 4:00 pm)

The workshop will familiarize you with Microsoft Office Accounting 2007 (MOA) and its many features and tools. You will explore the sample product-based company, Northwind Traders, and the sample service company, Fabrikam, Inc., to learn about the customer, vendor, inventory, payroll, and banking features of MOA. You will use the features found in MOA that are not included in other out-of-the-box accounting software such as the accountant's view, fixed asset accounting, internal controls, use of Pivot tables, integration with Access, and MOA's various preset roles and permissions for user groups. The workshop will also familiarize you with how MOA has made many of the necessary tasks and analyses in running a business easier to do because it fully integrates with other Office programs. You will see that some of the features of Excel (graphing) or Word (mail merge) are integrated into Microsoft Office Accounting. You will also become familiar with MOA's pre-built Excel Pivot Tables and Access Reports and how they are used to analyze information. You will also create, modify, and secure reports in Excel, Word, and Microsoft Office Accounting 2007. Along with its powerful integration tools, this workshop also shows you how to create new companies. MOA's familiar user interface enhances its ease of use.

AAA 2007 Annual Meeting

Two-Year College Panels and Sessions

Monday, August 6th

1.32 New Methods of Approaching Community College Student Learning (10:30 am – 12:00 noon)

Moderator: Bear C. Chang, California State University, Dominguez Hills

Critical Thinking Development in Community College Programs. Alan Reinstein, Wayne State University; Gerald H. Lander, University of South Florida, St. Petersburg
 Discussant: Karen B. McCarron, Gordon College
Students' Self Efficacy and Strategies for Teaching Undergraduate Accounting to Non-Accounting Majors. Mawdudur Rahman, Suffolk University; Gail Sergenian, Suffolk University
 Discussant: Bear C. Chang, California State University, Dominguez Hills

3.32 The First Year Experience (4:30 – 6:00 pm)

Moderator: Linda Hayden Tarrago, Hillsborough Community College
 Panelists: Michele Martinez, Hillsborough Community College; Barbara Thomas, East West University

Tuesday, August 7

Advanced Placement Course and Exam Progress (10:30 am – 12:00 pm)

Panel discussion on progress made to improve high school accounting courses and develop an AP Accounting course.

5.34 How Accounting Educators in Two-Year Schools Can Benefit from MERLOT (Multimedia Educational Resource for Learning and Online Teaching) (2:15 – 3:45 pm)

Moderator: Thomas P. Moncada, Eastern Illinois University
 Panelists: Carol M. Jessup, University of Illinois at Springfield; Susan M. Moncada, Indiana State University
 Michael A. Seda, Shaw University; Ingrid Ulstad, University of Wisconsin–Eau Claire

6.34 The Dawn of a New Classroom (4:30–6:00 pm)

Moderator: Naser Kamleh, Wallace Community College
 Panelists: Maria C. Mari, Miami Dade College; Linda H. Tarrago, Hillsborough Community College

Wednesday, August 8

How the Convergence of Technology and Pedagogy Changes Accounting Education Forever (2:00 pm – 3:15 pm)

Using technology tools (Computer, Internet, podcasts, v-casts, or a Course Management system) to enhance course delivery impacts how we teach but what's in store now that accounting is on every desktop as part of the Office Suite? This session is about how to thoughtfully manage change in your accounting courses and benefit from this convergence.

8.8 How the Convergence of Technology and Pedagogy Changes Accounting Education Forever (2:15 – 3:45 pm)

Presenter: Susan Crosson, Santa Fe Community College

8.21 Current Trends in Fraud Examination Courses (2:15 – 3:45 pm)

Moderator: Christine Kloezeman, Glendale Community College
 Panelists: Conan Albrecht, Brigham Young University
 Lawrence Crumbley, Louisiana State University

The Two-Year College Educator of the Year Award

Do you know someone who has distinguished him/herself in the field of accounting education? Please nominate that individual for the annual Educator of the Year Award, which will be presented at the American Accounting Association conference in Chicago this summer during the meeting of the Two-Year Section. This is a wonderful way to recognize the professional contributions of one of our colleagues. A committee of the Two-Year Section will select the recipient.

ELIGIBILITY:

The candidate must:

1. Have at least ten years of teaching experience and currently teach at a two-year college.
2. Have at least five years of continuous membership (including the current year) in the AAA Two-Year College Section.

Note: Current officers and selection committee members are not eligible for this award. Two-Year College Section members may be eligible if they teach at four-year institutions. Contact the selection committee chair with questions about eligibility.

CRITERIA:

The candidate must show evidence of:

1. Excellence and innovation in teaching accounting.
2. Commitment to the improvement of teaching within his or her institution.
3. Leadership in the development of teaching and learning beyond his or her own courses.

NOMINATION PROCEDURE:

1. The nominator must notify the committee by **July 24, 2007**. This can be done by letter or email message. Self nominations are acceptable.
2. The candidate must submit nomination materials (see next section) by **July 31, 2007**.
3. The address for submissions is:

Naser Kamleh
Wallace Community College
1141 Wallace Drive
Dothan, Alabama 36303
(334) 556-2378
nkamleh@graceba.net

NOMINATION MATERIALS:

The *candidate* should submit the following by **July 24, 2007**:

1. Name, college address, home address, college phone number, home phone number, fax number and email address of candidate.
2. A *vitae* or resume.
3. Other materials that show:
 - 3.1. Number of years of teaching experience.
 - 3.2. Number of years as a member of the AAA Two-Year College Section.
 - 3.3. Evidence of teaching excellence. Examples: data from teaching evaluations over several years, list of special course development efforts, description of effective teaching strategies used, letters from colleagues and students, examples of course materials, previous teaching awards or summaries of student ratings.
 - 3.4. Evidence of educational leadership. Examples: conducting seminars, workshops, conferences or other events for colleagues; papers, texts, newsletters or other publications related to teaching; work on special projects related to learning.

LIFETIME ACHIEVEMENT IN ACCOUNTING EDUCATION AWARD

Two-Year Section of the American Accounting Association

The Lifetime Achievement in Accounting Education Award of the Two-Year Section of the American Accounting Association is designed to recognize full-time college accounting educators, who have distinguished themselves for excellence in teaching and for involvement in the accounting profession. The award extends profession-wide recognition to the recipient and promotes role models in academe.

A committee of the Two-Year Section of the American Accounting Association will review the nominations and select the recipient. The award will be presented at the annual meeting of the American Accounting Association.

ELIGIBILITY

The committee will assess each nominee considering the following qualifications. The criteria listed under each qualification will be used as guidelines by the committee in determining the nominee's eligibility for the award.

1. Length of Teaching Career. A past or current full-time accounting educator at a two-year college having a teaching career of at least 20 years. Ten of the twenty years of teaching must have been at a two-year college.
2. Excellence in Classroom Teaching and Motivating Students:
 - a. Demonstration of Innovative Teaching Methods: documented by the nominee's administration, chair, or the nominee.
 - b. Curriculum Development: documented by the nominee's administration, chair, or the nominee.
 - c. Student/Faculty Relations: serving as a mentor, advisor to the Accounting Club, advising students, etc.
 - d. Recommendations from the nominee's colleagues, former students, etc.
 - e. Service to the Department and /or College: serving on department and/or college committees, i.e. curriculum committee, etc.
3. Contribution to the Accounting Profession and Participation in Scholarly Activities:
 - a. Participation in professional accounting organizations, i.e. AICPA, AAA, State CPA societies.
 - b. Participation and attendance at seminars, symposia, short courses, and workshops.
 - c. Scholarly and professional publications.
 - d. Involvement in civic activities.

NOMINATION PROCESS AND APPLICATION PROCEDURE

1. Nominations can be made by anyone who has knowledge of the nominee's background relevant to the eligibility requirements. Self-nominations will **NOT** be accepted.
2. The deadline for nominations is **July 24, 2007**.
3. Each nomination must consist of four copies of each of the following: (1) a completed nomination form, (2) a statement by the nominator supporting his/her nomination detailing how the nominee meets the eligibility requirements, (3) the nominee's curriculum vitae, and (4) other submissions to support the eligibility requirements of the award as outlined above.
4. A nominee who is currently involved in administration or research is still eligible for the award as long as he/she has met the 20-year teaching requirement.
5. The nominee need not be a CPA or hold a doctoral degree.
6. Nominees who are not selected for the award can remain eligible for selection in the future, provided that they still meet the selection criteria and updated biographical data is submitted.
7. In any given year there may be no recipient, one recipient, or more than one recipient.

2007 NOMINATION FORM

Name of Nominator _____

Address _____

Signature _____

Name of Nominee _____

College/University _____

Please return this form with supporting documentation by **July 24, 2007** to: Naser Kamleh; Wallace Community College; 1141 Wallace Drive; Dothan, Alabama 36303; Phone: (334) 556-2378; Email: nkamleh@graceba.net

2007–2008 AAA Section, Group, and Region Officers

Two-Year College

Membership: 173 • Dues: \$10

Objectives

- Continue to develop innovative teaching techniques through articles in the Two-Year College Section newsletter, the Communicator, and through presentations at the regional and national meetings.
- Encourage Two-Year College members to serve as regional representatives and officers, and to serve on committees.
- Build membership in the Two-Year College Section.

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Midwest

To be determined

Northeast

To be determined

Ohio

To be determined

Southeast

To be determined

Southwest

To be determined

Western

To be determined