

The Communicator

Reaching The “ME” Generation By: Jon Duchac



It happens every fall. I come back a year older and the students show up the same age, making it a little more difficult to put myself in their shoes; however, in recent years, the “ME Generation” that has descended upon our classrooms is noticeably different than earlier generations. This group has grown up with a perpetual (and almost instantaneous) connection to their peers, helicopter parents hovering overhead, and standardized test scores defining their perception of success; resulting in a group of students with strong self images, an intolerance for criticism, and the perception that everything (including the classroom) can be customized to meet their individual needs.

So, how do we connect with this new type of student, without compromising the standards, rigor, and principles that are necessary for their success? Well, I wish there was a magic bullet, but there isn’t one. I can, however, offer a few ideas that might help improve your classroom experience as you build mastery through motivation and timely application on problems.

1. Make a point of building motivation into everything that you do in class. This generation is extremely comfortable challenging authority (i.e. the teacher), and is often convinced that they are better equipped to structure their learning experience than the instructor. By explaining “why” you are requiring them to do something, you have a better chance at getting them to accept and

complete the task. This helps them “buy into” what is happening in the class, and I’ve found this approach to be particularly helpful when the underlying task is a bit challenging.

2. Focus on Fairness. This is the Achilles heel of the “ME” generation. None of them wants to be treated unfairly. Use “fairness” as the motivation for what you do and how you do it. They may not like it, but “fairness” will resonate with them. This is particularly useful when a student is looking for a customized learning experience. I’ve never gotten any pushback when I denied a request for customization because “It wouldn’t be fair to the other students.”

INSIDE THIS ISSUE

Reaching The “ME” Generation.....	1
TYC Section Officer.....	2
Message from the Chair.....	3
Message from Secretary/Editor.....	4
AAA Regional Meetings.....	4
TYC Annual Meeting Sessions.....	5
Call for Articles.....	6
Something / Someone You Should Know...	7
Case Study Competitions.....	8
Proposed TYC By-Laws.....	10
Membership Application – TYC.....	14

3. The “It’s ok to make mistakes” lecture. I have a conversation on the first day of class about the learning process, and how most people learn more from their mistakes than their successes. This is especially important in accounting where students learn through application – lots and lots of application. I reach back to this discussion several times during the course of the term, to reinforce the idea that it is ok to make mistakes.

As with everything in teaching, these are just a few ideas that seem to have worked in my classroom. They are not guaranteed to work, but they might be worth trying. Good luck!

Sincerely,

Jon Duchac
Wake Forest University

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Message from the Chair

Happy Summer! Hopefully, you had a good Spring 2015 semester and this summer will provide you with a great opportunity to continually improve your effectiveness in the classroom. The Regional Meetings continue to attract more two-year faculty each year. During Spring 2015, I had the pleasure of attending the Southeast Region and Ohio Region meetings. As a result, I met several two-year college faculty and I continue to be inspired by the commitment of our faculty toward quality student learning. As I look to future learning opportunities, the Conference for Teaching and Learning Accounting (CTLA) and the Annual AAA Meeting, scheduled in Chicago on August 8-12, will provide several great teaching related sessions at these meetings (more information about the TYC annual meeting sessions is provided in this newsletter). In addition, several proposed revisions to the TYC Section By-Laws are slated for discussion, which are also mentioned in this newsletter. These proposed changes, if approved, will bring us into compliance with the revisions at the AAA and are similar to the modifications other AAA sections have already adopted. Members will vote on the proposed By-Law changes at the TYC Luncheon Meeting at the AAA Annual Meeting in August.

I look forward to seeing members at the annual meeting and I appreciate everyone who has volunteered to lead or assist at one of the six TYC sessions. Furthermore, please share your desire for more involvement in the TYC Section with me, and I will readily accept your involvement. Lastly, many of the regions continue to offer reduced registration fees for two-year college faculty to attract and enable our attendance at the meetings. The regional meetings provide a great opportunity for increased TYC Section attendance. Enjoy your summer.

Markus



Message from the Secretary / Editor

I hope you enjoy the summer edition of *The Communicator*. As we prepare for the next academic year, this edition provides us with some new and practical ideas. Jon Duchac from Wake Forest University shares some useful insight into The “ME” Generation. Lisa Beaudoin’s message from IMA gives us information regarding accounting career paths we can share with our students. Shele Bannon and Kelly Ford of Queensborough Community College, New York, call on us, as two-year college educators, to develop an introductory level case study competition, as a way to connect two-year college students with real-world applications as well as an innovative way to align with the AICPA and AAA recommendations to improve accounting education.

Also in this edition you will find a list of AAA Two-Year College sessions that will be presented at the annual meeting in Chicago as well as a list of upcoming AAA regional meetings you may like to attend. Finally, as you review the proposed bylaws, please note the Two-Year College committees. Volunteering to serve on one of these committees is an excellent way to get involved and support your Two-Year College section. I hope everyone has a wonderful summer and I look forward to seeing you at the annual meeting.

Cathy

AAA Regional Meetings

Region Meetings	Location	Dates
Fall 2015		
2015 Midwest Region Meeting	St. Louis, MO	10/15/2015 – 10/17/2015
2015 Northeast Region Meeting	Providence, RI	10/22/2015 – 10/24/2015
Spring 2016		
2016 Southeast Region Meeting	Atlanta, GA	4/14/2016 - 4/16/2016
2016 Western Region Meeting	Seattle, WA	5/05/2016 - 5/07/2016

TYC Annual Meeting Sessions

Best Practices for Teaching Introductory Accounting Courses

Monday August 10, 2015 10:15 am-11:45 am

The session will provide the opportunity for the panelists to share their successful techniques in teaching introductory accounting courses. Participants will be provided specific techniques and practices that can be taken back to their own classes.

Are we there yet? Desktop vs. Cloud

Monday August 10, 2015 4:00 pm-5:30 pm

This presentation covers comparison of accounting software's – Intuit's QuickBooks; Sage's Peachtree; Microsoft's Dynamics, Excel and Access – and their use in the classroom. Using a question and answer format, these topics are discussed: What are the implications of moving from PC-installed software to Internet-delivered software? Does the platform matter? How does a change in software delivery apply to the classroom? What are the best classroom practices for Internet-delivered and/or desktop-delivered software? Why do students need software learning and practice? Is more than one semester needed? How does Bloom's taxonomy of educational objectives apply to using software in accounting courses?

Two-Year College Section (ticket required for lunch)

Monday August 10, 2015 12:00 pm-1:45 pm

Speaker: Dave Burgstahler, University of Washington-Seattle, 2015–2016 AAA President-Elect

Utilizing Technology to Engage Students in the Flipped the Accounting Classroom

Tuesday August 11, 2015 10:15 am-11:45 am

The session will focus on how the use of technology can increase the engagement of students in the flipped accounting classroom. The term "flipped classroom" is the current teaching "buzz" term, but many instructors have been utilizing these concepts for years. This session will discuss some basic "flipped" techniques that can be integrated into your teaching style. Demonstrations of I-Pad applications, "cloud" projects and other technology that can aid in implementing "flipped classroom" models will be presented during the session. Furthermore, student assessment results of student engagement will be provided during the session.

Excel Curriculum in Financial and Managerial Accounting

Tuesday August 11, 2015 2:00 pm-3:30 pm

Discussion will include 1) how to include and grade Excel spreadsheets into your lectures and the student work 2) What type of spreadsheets should be taught in Financial and in Managerial 3) What particular techniques to include for an excel portfolio in an interview with a potential employer and 4) Instruction to create spreadsheets that are particularly difficult but definitely should be taught.

Community College Strategies - Identifying Talented Accounting Students
Tuesday August 11, 2015 4:00 pm-5:30 pm

The goal of this panel is to discuss a variety of strategies that prepare accounting faculty of community college for success as an accounting major after transferring into a rigorous baccalaureate program. Students attending community college represent diversity from a variety of segments of the American population. Panelists will also share strategies for coordinating content with professors at likely transfer schools. The valuable information exchanged during this session will help many students and faculty reach the next level of their academic and professional goals.

Ensuring Accounting Competencies and Transfer Student Success
Wednesday August 12, 2015 10:15 am-11:45 am

This is a working session consisting of half community college professors and university professors. Do our processes still meet the needs of our students?

Call for Short Articles for the Next Issue

Anyone wishing to submit short articles, cartoons, stories, letters to the editor, or other items to TYC – Communicator Newsletter should send the material to:

The Communicator

Cathy Scott
Navarro College
903-875-7535

Email: cathy.scott@navarrocollege.edu

Technology in the Classroom

In what ways do you use technology in the classroom? Do you use spreadsheets, videos, PowerPoint, or other technology in your teaching? Share what works and/or the pitfalls to avoid? Your manuscript should be short (not over two to three pages single spaced). Please submit your manuscript in Word or RTF format to cathy.scott@navarrocollege.edu.

Something and Someone You Should Know

Are you looking for a way to provide your students with more information about potential career paths in accounting?



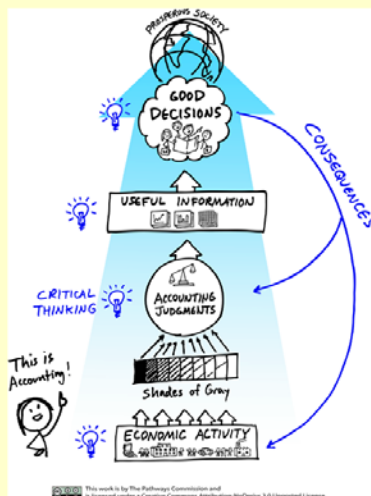
**Lisa Beaudoin, CMA
Director of Educational Partnerships
Institute of Management Accountants (IMA)**

As Director of Educational Partnerships for IMA, Lisa works with companies and educational institutions to create awareness of the benefits of membership in a professional association, as well as

the benefits of earning the Certified Management Accountant (CMA) credential. Prior to joining IMA, Lisa was the Accounting Department Chair at Cleary University in Ann Arbor, Michigan. Earlier in her career, Lisa held various accounting and finance positions at Ford Motor Company, Ford Credit, and IBM Corporation.

Lisa would be glad to do a live webinar presentation for your accounting students, either during a class or during a student club meeting. They would learn about the benefits of belonging to a professional association like the Institute of Management Accountants (IMA), career paths in management accounting (with specific examples of "cool" jobs in accounting and finance), and the Certified Management Accountant (CMA) designation. This presentation is valuable for accounting students at any stage of their college careers. Whether they're taking an entry-level, intermediate, or advanced course, they will benefit from learning more about future career options!

Please keep this in mind as you start to plan your class schedule for the upcoming semester. If you have any questions, please feel free to contact Lisa at lbeaudoin@imanet.org or 1-800-638-4427 ext. 1706.



CASE STUDY COMPETITIONS: REAL-WORLD APPLICATIONS IN ACCOUNTING EDUCATION

By Shele Bannon and Kelly Ford

This is an exciting time in the accounting education field for educators, students, and professionals. The Pathways Commission, established by the American Accounting Association (AAA) and the American Institute of Certified Public Accountants (AICPA), has developed recommendations designed to improve the accounting profession through changes in accounting education. They addressed the challenges facing accounting educators working to develop pedagogies geared toward providing students with opportunities to develop and exercise their critical thinking skills. While current accounting courses focus on essential technical skills, the accounting student requires greater practice in the use of professional judgment in making decisions based on financial information. Each year the AICPA and Institute of Management Accountants (IMA) publish a student case study to be used for a competition. The cases focus on real world accounting areas in which a CPA can provide services for their clients. For example, last year's topic for the AICPA was Personal Financial Planning and the topic for the IMA was Cost/Benefit Analysis.

Case studies provide an excellent tool to help students recognize the importance of complex real-world applications. Students are required to research the topic and then provide advice and solutions to the issues presented in the case study. The students who work cases retain knowledge far longer through application than they would through the simple

observation of facts. Their learning becomes experiential, deepening their understanding of the technical content and its use and value.

Case study competitions enable students to demonstrate their ability to analyze, interpret, evaluate, and make decisions. They provide students an opportunity to gain specialized knowledge, improve communication skills, and develop a sense of teamwork. We have found that students who have participated in competitions have shown increased levels of confidence, motivation, and responsibility. In addition they discover how working with other team members can lead to better results than working on their own.

Case study competitions require a faculty advisor. The advisor provides encouragement, support, and guidance. The specific responsibilities include recruiting the team, developing a plan of action, enforcing deadlines, and providing feedback. The advisor makes sure the team understands what is expected of them and then acts as a mentor to ensure that they stay on track. It is an added workload for students, who need to be aware of the commitment of time to the case as well as to their team. Generally students need to meet for one to two hours per week during the fall semester. However, as deadlines approach it may be necessary for students to meet for additional hours. Reminding students of the long-term benefits is a great morale booster. Interacting

with the accounting community helps students to bridge the gap between their education and their careers. Inviting accounting practitioners to visit the team or having students interview accounting professionals provides not only valuable expertise, but also moral support. It can also be helpful to invite a group of faculty to provide feedback.

While there are many great accounting case study competitions, the rivalry is fierce, making it difficult for our two-year accounting students to compete with four-year and graduate level students. While this is challenging, it does not diminish the experience. However, it would be valuable to our introductory

accounting students if an accounting competition limiting participation to two-year colleges was established. Such a competition would enable our students to compete on a more even playing field. As educators, we need to establish and encourage the strongest possible community of future accountants. Case study competitions provide a purposeful educational tool that will excite and challenge our students. This is a call to all two-year college professors to join us in developing a case study competition through the AAA-TYC Section. If you join in this rewarding undertaking, it will offer you the satisfaction of seeing students apply knowledge in ways that clearly enhance their skills. We encourage you to engage in this process and contact us.

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AMERICAN ACCOUNTING ASSOCIATION
TWO-YEAR COLLEGE SECTION
BY-LAWS

Amendment approved August 4, 2008

Proposed Changes – June 23, 2015

I. PURPOSE AND OBJECTIVES:

- a. To promote and facilitate communication and interaction among two-year college faculty, faculty from other colleges and universities and accounting practitioners.
- b. To explore the ongoing relationship between two-year college accounting programs and those of other colleges and universities.
- c. To facilitate the successful transfer of two-year college accounting students to other college and university accounting programs.
- d. To stimulate advances in the approach to the development and teaching of accounting courses.
- e. To promote classroom research, and provide a forum for the interchange of ideas that result from that research.
- f. To provide information regarding technical advances in computerized accounting and other electronic applications utilized by the profession.
- g. To expand awareness of the unique contributions of two-year accounting faculty and programs.

To meet these objectives, the section will sponsor the following activities consistent with American Accounting Association policy:

- a. Provide sessions and appropriate programs at the regional and national meetings of the association.
- b. Publish a newsletter two times each year to disseminate information regarding section and member activities, accounting conferences and meetings of interest, advances in accounting education, and other relevant articles.
- c. Provide support to members who wish to present papers at the national or regional meetings.
- d. Provide support to members through the activities of the committees.

II. MEMBERSHIP

Accounting professors, public accountants, accountants from industry and government, and other persons interested in the Section's purposes and objectives are eligible upon acceptance as members of AAA. There shall be four classes of membership: (1) Members, (2) Student Members, (3) Life Members, and (4) Emeritus Members.

MEMBERS: Members of the section are eligible to vote, hold offices, and participate in all activities of the Section.

STUDENT MEMBERS: Student members of AAA, during the period of registration in school, shall be eligible to become Student Members of the Section. Student Members of the Section may not vote in elections conducted by the Section, serve on committees, or hold an election or appointed office.

LIFE MEMBERS: Life membership in the Section may be awarded on an individual basis by the Executive Committee of the Section. Life Members have all the rights of a member. No Life Memberships shall be sold.

EMERITUS MEMBERS: Members who have retired from ordinary gainful employment, who have attained age sixty-five (65) and who have been members of the Section for twenty (20) years may apply for and shall thereupon be granted emeritus membership. An exception to the twenty year rule will be made for those members who have been section members since its inception. Emeritus Members shall have all of the privileges and benefits of ordinary members but shall pay dues at the same rate as Student Members.

III. DUES:

Section dues are payable in advance at the beginning of each fiscal year. The dues shall be apportioned quarterly for new members for the initial year-of membership. Any member ten(10) months in arrears shall be dropped from the membership roll. The fiscal year for the Section shall be September 1 to August 31. Any increase in dues shall require consent from a majority of members attending the Section business meeting at the national conference and approval by the Executive Committee based upon a review of the Section's proposed budget and programs. Student dues shall be at a reduced rate consistent with AAA policy.

IV. THE EXECUTIVE COMMITTEE:

The Executive Committee of the Section shall consist of the following officers: The President, the Vice President, the Secretary-Treasurer, the Coordinator of Regional Representatives, and the TYC Section Council Representative. Officers will be elected for two-year terms and the TYC Section Council Representative will be elected for a three-year term at the Section business meeting at the national conference. The Vice President, on the completion of their elected term, shall succeed to the President position. The Secretary-Treasurer, on the completion of their elected term, shall succeed to the Vice President position.

The Executive Committee, with guidance from the Executive Board, shall be responsible for directing the affairs of the Section and shall formulate such plans, policies, rules and procedures as needed to achieve the purposes and objectives of the Association. If any office becomes vacant because of the inability or unwillingness of the holder to complete the term, that office shall be filled by appointment of the Executive Committee to complete the office term. If the vacated office is that of Section President, then the Vice President shall be appointed to fill the term, before completing their own term as President.

The TYC Section representative on the Council of the American Accounting Association will be elected for a 3 year term, and may be re-elected for one additional term. In order to fully represent the TYC Section's position on issues and have knowledge of section activities and membership, the TYC Section representative to AAA Council will have currently/previously served on the TYC Executive Committee within the past 6 years prior to election. The responsibilities of the Council representative shall be:

- to represent the section at the AAA Council meetings (if they are unable to attend, they should notify the remaining executive committee so that a substitute can be sent);
- to perform Council duties as described in the AAA bylaws; and
- to report in a timely manner all relevant Council meeting information to the section governing body.

V. THE EXECUTIVE BOARD:

The Executive Board will be comprised of the Executive Committee, two (2) former Presidents of the Section (selected by the Executive Committee), and the Chairs of the Standing Committees.

The functions of the Executive Board will be as follows:

- a. Propose By-law changes for submission to the membership.
- b. Approve changes in dues before submission to the membership.
- c. Elect four (4) members to the Nominations Committee.
- d. Review the budget and make recommendations thereon to the President.
- e. Create Ad Hoc Committees as needed for further the goals of the Section.

QUORUM AND VOTING: A simple majority of the Executive Board will constitute a quorum. Issues shall be decided by a simple majority vote of those present.

- VI. STANDING COMMITTEES: The following standing committees shall be established and shall report to the Executive Committee.

NOMINATIONS COMMITTEE: The Nominations Committee shall consist of one or more immediate Past Presidents (the most senior of whom shall chair the committee) and four (4) members elected by majority vote of the Executive Board. The Nominations Committee will announce a call for nominees to section members no later than April 15. Members of the Nominations Committee shall not be eligible for nomination to any TYC Section office while serving on the committee. The Nominations Committee shall prepare a slate of nominees for the election of the Secretary-Treasurer, Coordinator of Regional Representatives, and the Council Representative to be held at the next annual meeting or by mail, facsimile, or electronic vote before the next annual meeting.

LIAISON COMMITTEE: The Liaison Committee shall compile information about section members who have developed or are developing an articulation agreement with four year programs. This information is to be disseminated to interested members who are attempting to establish articulation agreements in their geographic region. The committee shall be responsible for promoting interaction between two and four year programs. In addition, this committee will focus on how to get students "prepared in two" for upper level accounting classes and can network on the ideas surrounding creating an honors curriculum for potential transfer students. This committee will gather data on trends, best practices and strategies for ensuring transfer student success.

- MEMBERSHIP COMMITTEE: The Membership Committee shall be responsible for implementing procedures to generate new membership for the Section. Focus can be by region, and ideas could be formulated on how to increase participation at regional meetings and how to provide additional regional networking opportunities. In addition, the Membership Committee will correspond with all members who drop out of the Section to mediate problems that arise and foster stability in Section membership. Also, the Membership Committee will serve the role of the international committee. Historically, this committee has served as a liaison with colleagues in other countries. This committee would then promote cultural and international awareness.

- VII. ANNUAL MEETING: The Section shall hold an annual meeting at the annual American Accounting Association meeting. The agenda shall include:
- a. The nomination and election of officers
 - b. Proposed changes to the By-Laws
 - c. State of the Section and goals for next year
 - d. Financial report
 - e. Committee reports – New Business

- VIII. ANNUAL LUNCHEON: The Section shall hold an annual luncheon at the annual AAA meeting. The program shall include:
 - a. Introduction of new officers
 - b. Presentation of awards
 - c. Recognition of regional representatives
 - d. Speaker

- IX. AMENDMENT: These By-laws may be amended by the affirmative vote of two-thirds of the members present and voting at any annual business meeting, or, at the discretion of the Executive Committee, by the vote of two-thirds of the members who return ballots in a mail referendum. Amendments to the By-laws may be proposed by any individual member or group of members, by the Executive Committee, or by the AAA Council. Written notice of By-laws amendments to be presented for membership vote at an annual business meeting shall be published in the newsletter prior to that meeting.

GIVETHEFORMBELOWTOCOLLEAGUESANDENCOURAGE THEMTOJOIN!

MembershipApplicationfor the Two-Year College Section

ID#

Name: _____

Address: _____

Affiliation:Telephone:Office HomeFax _____ **Dues Enclosed:\$10**

Paymentmethod: ___ Checkenclosed(makepayable to AAA) **VISA MasterCard**

Billing Address: _____

AccountNumber:Expiration

date: _____ **Signature:** _____
