



Thought Leaders in
Accounting

Teaching, Learning and Curriculum Section

The Accounting Educator

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MESSAGE FROM THE PRESIDENT

Dear TLC Section Members

May 2017



We are coming to the end of another academic year and hopefully you are excited about attending the AAA Annual Meeting in San Diego. I would like to thank all of the volunteers that help the TLC Section run smoothly. At the Monday morning TLC Breakfast in San Diego there will be an opportunity to discuss committee work/responsibility with various committee members. Therefore, the call for volunteers will be sent out shortly after the annual meeting.

This year, we are recognizing the 2017 award winners/inductees in the newsletter

(see page 6.) Many thanks to Deloitte, the EY Foundation, and the KPMG Foundation for award sponsorship. Please sign up for the Monday morning TLC breakfast in San Diego to see the award presentations and to hear from the awardees!

I am happy to announce the second TLC Midyear Colloquium, *The Science of Learning* will take place in Tampa Florida, November 16-18, 2017. A huge thank you to KPMG for its sponsorship of the meeting. The opening plenary session is, “***What do we Really Know about how People Learn?***” After the plenary, attendees can choose between teaching

scholarship and application track sessions. Participants will have a unique opportunity to discuss research ideas with multiple editors/associate editors. Also, the *Journal of Accounting Education* is dedicating a special issue to manuscripts accepted for conference presentation. Details appear

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on page 16 and can be located on the TLC website at
<http://aaahq.org/Meetings/2017/Teaching-Learning-and-Curriculum>

The two TLC webinars offered this spring were – *How to use “The Ethical Compass – A Toolkit for Integrity in Business” in your Classroom* and *“Embracing Chatbots in Teaching and Learning”*. All webinars are available on the [TLC Homepage](#). TLC has a large presence at the region meetings and the regions that are part of the “pilot” offer TLC paper sessions, and a track related to teaching. I want to thank this year’s TLC Region Coordinators for their work with the regions.

I hope you plan to attend the [TLC Midyear Colloquium](#), the [AAA annual meeting](#), and the TLC breakfast meeting. There will be multiple teaching, learning and curriculum sessions and multiple panels and paper sessions. This year, Bambi Hora and Markus Ahrens are serving as the Annual Meeting TLC Program Co-Chairs.

I want to offer a special thanks to Carol Yacht, who continues to support the TLC section by preparing this newsletter. Carol is a wonderful author, editor, and valuable TLC volunteer. She is always looking for ideas and articles to include in the newsletter so please share your thoughts and work with her.

In closing, I offer appreciation to all of you that support TLC Section activities through conference attendance, participation in conference sessions and webinars, volunteering for committees, and volunteering your time to review papers, serve as session facilitators, and serve as paper discussants.

Natalie T. Churyk, PhD, CPA
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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 accepts 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 July 1, 2017.

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<http://aaahq.org/Meetings/2017/Annual-Meeting>

CTLA - AUGUST 5-6, 2017 ~ San Diego



CTLA Preliminary Program

Who should attend CTLA?

Whether you are an experienced faculty member or will be teaching your first course in the fall, you are welcome to attend CTLA.

What are others saying about CTLA?

I am using ideas that I got from CTLA this semester.

Great way to be exposed to new gadgets and uses of technology.

CTLA got my creative juices going. It helped me realize that a lot of fun and exciting things are still happening in accounting education.

The passion of those who attend is contagious.

This was one of the best conferences that I have participated in since becoming a member of AAA. Thanks!

Keynote Speaker – Janet N. Zadina, PhD, President, Brain Research and Instruction

Registration Information

Registration for CTLA requires AAA membership. Membership options are:

Member Type	AAA Membership Dues	CTLA	Annual Meeting Registration Add-On
Full Member	\$225	\$300	\$495
Two-Year	\$75	\$300	\$495
College Member			
Student Member	\$50	\$300	\$250
Life Member	\$40	\$300	\$495

CTLA registration fee includes:

Saturday morning and afternoon sessions, lunch and reception on Saturday, continental breakfast on Saturday and Sunday, and Sunday morning sessions and admission to the AAA Exhibit Hall on Sunday.

Questions about CTLA?

Contact Stephanie Glaser at Stephanie@aaahq.org or 941-556-4118.



2017 TLC Award Winners

A highlight of the TLC breakfast each year at the AAA annual meeting is seeing our colleagues recognized for their outstanding work in the prior year. Congratulate the following 2017 award winners to be recognized at the TLC breakfast in San Diego, CA.

- ***Outstanding Research in Accounting Education*** to recognize excellence in accounting education research (published in 2017). Sponsored by the EY Foundation.
 - “Developing Ethical Confidence: The Impact of Action-Oriented Ethics Instruction in an Accounting Curriculum” by Anne Christensen, Jane Cote, Claire Kamm Latham. *Journal of Business Ethics* (2016)
- ***Outstanding Instructional Contribution*** to recognize excellence in the development of original instructional materials (published in 2017). Sponsored by Deloitte.
 - Award: Campbell, Katherine, and Duane Helleloid. “Starbucks: Social responsibility and tax avoidance.” *Journal of Accounting Education* 37 (2016): 38-60.
 - Honorable mention: Holtzblatt, Mark A., John Geekie, and Norbert Tschakert. “Should US and Global Regulators Take a Bigger Tax Bite Out of Technology Companies? A Case on Apple’s International Tax Minimization and Reporting Strategies.” *Issues in Accounting Education* 31.1 (2015): 133-148.
- ***Hall of Honor Inductee*** to recognize a TLC member who has provided outstanding service to the section for an extended period of time. Sponsored by the KPMG Foundation.
 - Dr. Alan Reinstein

Things a Professional Should Consider when Contemplating a Journey into Academia

by

James B. Biagi, JD, CPA

Assistant Professor, Marywood University

For those of us working the field of accounting education, it comes as no surprise to learn that qualified faculty members are currently in high demand. This shortage was discussed in the final report published in 2012 by the Pathways Commission on Accounting Higher Education, a joint initiative by the American Institute of Certified Public Accountants (AICPA) and the American Accounting Association established for the purpose of studying the current structure of accounting education and making recommendations to improve it. The Pathways Commission report called for the integration of professionals into significant aspects of accounting education.

Even before the Pathways Commission was formed, the AICPA presented similar themes in articles published in the *Journal of Accountancy* such as A Profession's Response to a Looming Shortage: Closing the Gap in the Supply of Accounting Faculty (March 2009). This article spoke of the need for accounting faculty, particularly in auditing and taxation, and of the establishment of the Bridge Program by The Association to Advance Collegiate Schools of Business (AACSB), a leading international accrediting body for business schools. The Bridge Program is an intensive weeklong workshop designed to provide senior-level business professionals with the knowledge necessary to become instructors at AACSB accredited institutions.

In light of this shortage of accounting faculty and the profession's call for the integration of practitioners into the educational process, one might logically conclude that a professional inclined to transition from client service to the classroom would find an easy journey. Unfortunately, this is not always the case because of some fundamental misunderstandings that often exist between the worlds of practice and academia. These misunderstandings, two of which are discussed in this article, can certainly be overcome with a willingness to acknowledge their existence. For any practitioner looking to make a career change into the realm of academia on a full-time basis, they should be considered beforehand. The origins of this article can be found in the author's (a JD/CPA with over 25 years of experience in taxation) struggles to make the successful transition from private practice to full-time tenure-track faculty in an accounting program.

Being a Licensed Professional Isn't the Same as Being Qualified Under Academic Accrediting Standards

Open faculty positions can be found on many websites serving the academic community. For example, chronicle.com, higherjobs.com, bizschooljobs.com, or university websites. With some simple website searches, many open positions can be found in the field of accounting. Before applying, applicants need to understand the constraints placed upon the hiring school to ensure that faculty's qualifications are compatible with the accreditation standards it follows.

Often applicants who aren't currently employed in academia, submit a résumé emphasizing work experiences, licenses, professional skills and client success because these are the qualifications for hiring in private practice. They pay less attention to their educational background, teaching experiences, presentations and publications as required for a proper Curriculum Vitae (CV). However, because of the dictates of accreditation standards (and often a university's tenure requirements), most business schools focus on these areas when making an employment decision. An applicant, especially one from outside academia looking to make a career change, must emphasize the qualifications necessary to meet the school's accreditation standards.

It must be remembered that all universities employ full-time faculty that are qualified to teach in their particular topic. This qualification is determined, in large part, by two criteria: a doctorate degree and scholarly activity (i.e. publication in journals and conference presentations) in a particular field. To a lesser extent, professional experiences are considered.

For example, the AACSB allows for full-time faculty to fall into one of four categories: 1) Scholarly Academic (SA), 2) Practice Academic (PA), 3) Scholarly Practitioner (SP) and 4) Instructional Practitioner (IP). To fall into the Academic category for accounting, faculty must hold a doctorate in that field. Faculty who do not have a doctorate degree will generally fall into the two Practitioner categories, to be further separated based on scholarly output and career experience.

In order to be successful in the search process at an AACSB business school, an applicant needs to decipher what type of qualifications a university is seeking for a particular position, either SA, PA, SP or IP and whether their background fits the position requirement. It must be noted that far more often than not universities seek SA faculty. However, this is not always the case and an applicant without a PhD must focus on the positions that don't seek this designation.

A review of job postings reveals that many AACSB schools will seek, on occasion, to hire faculty who fall into the SP or IP practitioner categories. They usually make the positions non-tenured at a reduced pay level. Usually non-tenured positions will not include the service and publication requirements placed on tenure-track faculty. They may ask for a small additional teaching load. These are ideal positions for former practitioners interested in teaching.

Also, the AACSB doesn't accredit all business schools. Some schools seek a candidate with a CPA license and a Masters or JD degree, items not generally considered under the traditional AACSB Scholarly Academic criteria. However, these are additional credentials available to determine academic qualification under the Accreditation Council for Business Schools and Programs (ACBSP) accreditation standards. Under the ACBSP standards, a broader array of criteria can be employed to determine qualification to teach in a field. Additionally, the International Assembly for Collegiate Business Education (IACBE) follows similar rules.

As such, an applicant must determine which accrediting body's rules govern a school's accreditation and how their background fits into those criteria. It is critical that applicants clearly demonstrate in their CV qualification to teach particular topics under a school's accreditation standards, especially when applying for a teaching position without a PhD or prior academic

experience. It should not be assumed that because an applicant has a wealth of valuable practical experience, academic qualification to teach necessarily follows.

A Full-Time Faculty Member Only Teaches

Many practitioners looking to make a career change into academia assume that teaching is the only responsibility they will have. The job requirements for a full-time, often tenure-track, faculty are generally much more than simply preparing for and actually teaching classes. Full-time faculty are usually asked to publish in scholarly journals, present at academic conferences and serve on committees for the university and business school, in addition to teaching. These requirements stem from the requirements of accrediting bodies to ensure that faculty members maintain qualification to teach and also from the tenure requirements of most universities.

Many times, faculty can find these additional responsibilities to be an exciting part of a new career, particular given that the added work allows one to dig deeper into professional topics of interest and to meet other academics with a passion for their new profession. But, for those interested in entering academia, it is imperative they understand upfront the demands that will be placed upon them above and beyond a teaching load. Most universities will only grant promotion and tenure to those individuals who successfully perform these tasks and may ask the unsuccessful to leave. Before accepting a position, consideration should be given to the requirements in these areas and whether one is willing and able to undertake them.

Finally, it is suggested that, as with any career, new faculty find a mentor(s) for assistance and guidance through the hiring process and to help while taking the rewarding journey into the world of academia.

Council Meeting, March 18, 2017 Sarasota, FL



Mark Dawkins welcomed everyone to the March 2017 Council Meeting. Introductions were made by table with everyone stating their name, affiliations, and the Segment which they were representing. No corrections to the November Council Minutes were noted. A motion was made, seconded and carried to approve the November 2016 Council Meeting minutes.

AAA Executive Director Tracey Sutherland presented an overview of some activities including the following: Membership for the 2016-2017-member year has surpassed the past several years figures. The 2017-2018 Board of Elections election results will be announced to the membership on Monday, March 20, 2017. The AAA Professional Staff moved to the new headquarters building in early December 2016. The Intellectual Property Task Force III continues to investigate ideas to support the community, including a new AAA Commons platform. The new journal covers for the AAA collection were implemented in January which reflect the logo colors of the Sections. The Academy of Accounting Historians' (AAH) journal will be joining our library when the AAH officially becomes a Section in June. AAA Professional Staff is researching Annual Meeting paper submission platforms. The 2017 PhD Rookie Recruiting and Research Camp will be in a new hotel this year in Miami on December 8-10. The Annual Meeting locations for the next several years were announced: 2018 – Washington, DC, 2019 – San Francisco, CA, 2020 – Atlanta, GA, 2021 – Chicago, IL, and 2022 – San Diego, CA.

Susan Crosson, Director of the Center for Advancing Accounting Education, provided an overview of activities of the Center. In December 2016, the Accreditation Conference took place where participants discussed the current state of higher education, the key issues for accounting programs and the opportunities/challenges faced. Industry leaders, regulators, and individuals from academia all spoke to the importance, as well as differences, in accreditation. In September 2017, the next Accounting IS Big Data Conference will be held in Brooklyn, NY. The theme is "See. Think. Transform," and will once again feature case studies, classroom teaching tools, and discussion panels. Susan also gave an overview of the support that our sponsors (Deloitte, KPMG, PwC, EY and Grant Thornton) provide for the various meetings and programs. Susan also gave a reminder of the academic online access available via subscription through the AAA for COSO, FASB and GARS.

Pat Poli, Director - Focusing on Segments, led a discussion and activity regarding Section Bylaws and the need to look at updating the existing bylaws, as well as to create Operations Manuals. Attorney Eric Hoonhout from the firm Norton, Hammersley, Lopez & Skokos, P.A., presented an overview of what items should be in Bylaws documents versus Operations Manuals. The group participated in an activity where parts of current Section bylaws were discussed to determine which should be kept in the Bylaws, moved to Operations Manuals, or discarded. The next step in this process will be to discuss the results of this activity with Section Leaders via webinar and at the Segment Volunteer Leader Workshop at the Annual Meeting.

Mark Dawkins reviewed the roles and responsibilities of the Council Chair position. There was no discussion from the floor of the two candidates on the ballot – Cathy Scott and David Stott. Voting will take place via electronic ballot following the March Council Meeting. Following the March Council Meeting, the vote took place and David Stott was elected and accepted the position as Council Chair-Elect for 2017-2018.

Mark Dawkins reviewed the names of the twenty-three nominees for the 2017-2018 AAA Nominations Committee. There was no discussion from the floor of any of the candidates. The voting will take place via electronic ballot following the March Council Meeting. Following the March Council Meeting, the vote took place. The following five members were elected and have accepted the positions on the Nominations Committee: Mark Higgins, Robert Lipe, Karen Pincus, D. Scott Showalter, and David E. Stout.

Vice President – Finance Leslie Hodder and Julie Smith David, Chief Innovation Officer, presented the report of the Finance Committee, which had met in February to discuss the reasons for the delay in interim reporting and the resolutions of the investigation into the systems interface inaccuracy. The recommendation is to increase membership dues for Full Members by \$5.00, with no increase to Student, Two-Year College, or Life/Emeritus member categories. A motion was made, seconded, and carried with one opposing vote to approve increasing the Full Membership dues by \$5.00. You may view the audited Financial Statements and Supplemental Information of the AAA online at <http://aaahq.org/About/Governance/Financial-Information/2016>

Pat Poli also gave an overview of Segment activities. The February Section Leader Webinar focused on Global Scholar engagement and how awareness of section membership among international members could be increased. She also reported that the AAH transition to become an official AAA Section is coming along well and Jennifer Reynolds-Moehrle was at the AAA offices in early March to meet with various staff teams.

Vice President - Research & Publications Terry Shevlin reported that a revised Policy on Editor Decision Rights was approved. He also reported that each journal editor has an AAA Publications Department Professional Staff member assigned as an AAA Publications contact person for any questions or issues. Terry also reported that it would be good practice to recognize prominent thought leaders in accounting when they have passed on in *Accounting Horizons*.

AAA President Dave Burgstahler gave an overview on the 2017 Annual Meeting and discussed the featured plenary and luncheon speakers, as well as the hotels, and he noted sessions that are still accepting submissions.

Director - Focusing on Intellectual Property Elaine Mauldin discussed the fact that Intellectual Property touches on all aspects of being “Thought Leaders in Accounting,” and our need to continue to investigate member needs in the areas of Education, Research, Practice and the Public. One of the areas to ponder is the publishing model and what we can do differently. Elaine led an activity where KUDOS, a company that manages communications to make published work more visible, was explored.

The meeting was adjourned at 5:10 pm. The next Council Meeting will be the April 17th webinar from 11:00 am to 1:00 pm (Eastern).

Respectfully submitted,

Mark Dawkins
2016-2017 Council Chair
Dean and Distinguished Professor for Excellence
Coggin College of Business
University of North Florida

Congratulations! Best TLC Paper – Western Region

Matthew Hoag, Gonzaga University, and Gabriel Saucedo, Seattle University (not present), receive best paper award for “Disclosure and Audit Implications of Nonfinancial Measures: A Case Study.”



Matthew Hoag receives award from Sarah Kern, President of Western Region.

Congratulations! Best TLC Paper – Southeast Region

Sandria Stephenson receives best paper award for “Learning Styles Assessment Modalities Preferences Diagnostics (Lamp-D): A Framework of Accounting Students’ Preferred Learning Styles and Course Learning Assessments.”



Sandria Stephenson receives award from Maria Leach, President of Southeast Region



Whose work is inspiring you?

TLC Awards Committee Solicits Nominations for 2017

A highlight of the TLC breakfast each year at the AAA annual meeting is seeing our colleagues recognized for their outstanding work in the prior year. Start searching now for nominations for the following awards for the 2018 Awards in National Harbor, MD (Washington, DC).

- ***Outstanding Research in Accounting Education*** to recognize excellence in accounting education research (published in 2017).
- ***Outstanding Instructional Contribution*** to recognize excellence in the development of original instructional materials (published in 2017).
- ***Hall of Honor Inductee*** to recognize a TLC member who has provided outstanding service to the section for an extended period of time.

The nomination for the two publication awards should include the full bibliographic citation and a brief note to indicate the reason for nomination. Nominations may be made by both members and non-members of the TLC Section. However, at least one of the nominated authors must be a TLC member.

Nominations for the Hall of Honor should be made by TLC members. Nominees should have been a member of the TLC section for at least eight years, served as chair of one TLC committee, and served as an officer or director.

Nominations will be accepted through April 1, 2018.

Send your nominations or questions to Tracy Manly, Chair, TLC Awards Committee at tracy-manly@utulsa.edu.

TLC Midyear Colloquium Call for Manuscripts and Reviewers

Special Issue of the *Journal of Accounting Education*

The Teaching, Learning, and Curriculum Section of the American Accounting Association is pleased to announce its 2nd Midyear Colloquium to be held in Tampa, Florida at the Grand Hyatt Tampa Bay, November 16 -18, 2017. We thank KPMG for its generous sponsorship of this meeting.

This Midyear Colloquium will have a special session featuring 4-6 education manuscripts. The presentation of the manuscripts will illustrate how the authors developed their paper and why the reviewers evaluated the manuscript as worthy of potential publication. Subject to editorial review and approval, accepted manuscripts will be published in the *Journal of Accounting Education* (<http://www.journals.elsevier.com/journal-of-accounting-education>). Special Guest Editors are: Tracy Manly, University of Tulsa and Norbert Tschakert, Salem State University.

We invite: (1) **authors** to submit **complete** journal ready accounting education related research papers, case studies, teaching notes, or best practices and (2) **reviewers** (willing to present their reviews of the chosen manuscripts) to volunteer. Reviewers must be willing to complete initial reviews within 30 days. *Authors and reviewers are expected to register for the TLC Midyear Colloquium within two weeks of acceptance.*

Submission deadline is June 30, 2017: Submitted papers will be subject to blind peer review by academics. Notice of acceptance for the TLC Midyear Colloquium will be in early August 2017. Acceptance to the conference serves as an initial review for the journal. Authors may choose to revise their manuscripts according to the review comments for potential publication. Successful revisions will be included in a late 2018 or early 2019 Special Issue of the *Journal of Accounting Education*. All participating reviewers will also be recognized in the special issue.

Defining Moments and Teaching Tips Surveys Participation Request

David Stout (Youngstown State University) and I are engaged in what we think are two interesting and important survey-based research projects. Specifically, we are collecting examples from fellow accounting educators regarding:

(1) **"defining moments"** or turning points in the lives of fellow accounting educators (i.e., life-changing incidents, conversations, or events that in some fundamental way helped to shape the focus and direction of the accounting educator, in terms of research path, teaching philosophy/practice, or service agenda), and

(2) **"teaching tips"** (i.e., practices that have worked well for the accounting educator and that are likely generalizable to other faculty members and institutional settings). Survey participation is entirely voluntary and completion time should take no longer than 15-20 minutes each. Both research projects are IRB-approved.

Defining moments survey:

https://niu.az1.qualtrics.com/SE/?SID=SV_8djAIN6cM4zZGBv

Teaching tips survey: (link updated)

https://niu.az1.qualtrics.com/SE/?SID=SV_d75w50EfnYXU7Ih

Regards,

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William F. Doyle Endowed Professor of Accountancy
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Call for Papers

How qualitative research can infuse teaching in accounting

Special issue call for papers from Qualitative Research in Accounting & Management

What is the Special Issue about?

Guest Edited by Lisa Jack, Portsmouth Business School, UK, and Olivier Saulpic, ESCP Europe, France, this special issue aims at addressing the issue of the link between qualitative research and teaching in accounting.

The question of the relevance of research to practice is currently under debate in the academic community, in particular in the field of management accounting. But, the pertinence of qualitative research for teaching is less frequently discussed. A few papers show that the topic is not entirely absent from the concerns of the academic community (Ahrens et al. 2008; Boër; 2000; Day et al. 2003; Dupuy et al. 2007; Kaidonis 2004; Kaplan 1998; Maher 2000; Merchant; Saulpic & Zarlowski 2015). However, such references are very limited in number and they address the question rather incidentally. The debate thus seems so far relatively unorganized.

This relative absence of clear debate is an issue since it is not obvious that teaching in our field is always research informed. Indeed, numerous questions approached in teaching are marginal in research, such as that of management control system design (Fabre & Bessire, 2006). Other authors highlight numerous textbooks that are dominated by a normative stance (Bourguignon 2009; Ferguson et al, 2006), which means that much management accounting research in the field is not reflected in these textbooks.

The purpose of the special issue is thus to try to fill this gap by trying to understand how qualitative research can infuse teaching in management accounting. In so doing, we expect to raise relevant epistemological debates regarding, for instance, the status of knowledge in our field.

We welcome all types of papers in terms of theoretical stance and method. Moreover, to address the question, all types of teaching context is relevant: undergraduate or MBA teaching but also post-graduate and other executive education.

Topics of interest

We seek papers on:

- How research is integrated in teaching (both research approach and research results) and the conditions for fostering this integration – cases, narratives and reflections.
- Whether the existing diversity of research stances is equally reflected in a variety of teaching stances, and the reasons for disparities.

- Explanations for the gaps between topics chosen by researchers and those addressed in teaching.
- How teaching issues might inspire research programs.
- Examinations of the current status of non-research based knowledge disseminated in teaching and especially in textbooks.
- Knowledge creation through reflective teaching.
- Making progress towards an objective of research-based teaching – individual accounts and reflections.

Tentative Schedule

- Manuscript submission: **1 October, 2017**
- Reviewer reports: **January, 2018 and December, 2018**
- Final Decisions: **February 2019**
- Accepted papers are due for publication in April 2019. All papers are subject to the regular double-blind review process of QRAM.

You are invited to attend Workshops on the link between research and teaching in management accounting in September 2017 and 2018. Contact the editors for further details about the special issue and the workshops:

Lisa Jack email Lisa.Jack@port.ac.uk

Olivier Saulpic email saulpic@escpeurope.eu

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Call for Papers

Journal of Accounting Education Call for Papers on Ethics within an Accounting and Auditing Context (Special Issue)

The *Journal of Accounting Education* invites submissions for a special issue devoted to ethics as it relates to accounting and auditing education, in particular obtaining an understanding of the drivers and impediments for compliance with the fundamental principles and independence – integrity, objectivity, professional competence and due care, confidentiality, and professional behavior as described by international standards. For example, it has been suggested that the professional skepticism and “professional fortitude” or “moral courage” help professional accountants comply with the fundamental principles and independence.

Submissions for this special issue should be original work that deals in some manner with topics relevant to ethics as it relates to accounting and auditing education (for example, how professional skepticism and ethics more broadly should be taught in the classroom, course design, educational cases, teaching resources, and to what extent post-graduate practical training might be needed). The editors for this special issue solicit high-quality manuscripts of various types and research paradigms (for example, field or experimental investigations, archival, analytical, or survey research). All relevant submissions will be considered.

Submissions should be made electronically through <http://ees.elsevier.com/accedu/default.asp> starting **1 January 2017**. When submitting select the issue type as 'Special issue' and then the article type as '**Special Issue on Ethics in Accounting**'. The deadline for submissions is **15 August 2017**. Acceptances will be on a rolling basis with an anticipated Special issue publication in **June 2018**. Revisions received after that publication deadline will be scheduled for the next issue. Early submissions are welcome, and potential contributors are encouraged to contact the guest editors to discuss ideas and topics.

Authors should submit the following items within the EVISE system: (1) statement that the submitted work is original, that it has not been published elsewhere, and that the paper is not currently under review by any other journal; (2) cover page, containing title of the manuscript and complete contact information for each author; and (3) manuscript copy itself, without any author identification. For further information, please contact either of the following editors:

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*Deputy Director Jules
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manuscripts when they
are near final acceptance.

Journal of Accounting Education: General Information

The *Journal of Accounting Education* (JAEd) is a refereed journal published quarterly by Elsevier (<http://www.journals.elsevier.com/journal-of-accounting-education>). The JAEd is dedicated to promoting and publishing research on accounting education issues and to improving the quality of accounting education worldwide. The Journal provides a vehicle for making results of empirical studies available to educators and for exchanging ideas and instructional resources that help improve accounting education. The JAEd publishes manuscripts on all topics that are relevant to accounting education, including uses of technology, learning styles, assessment, curriculum, and faculty-related issues. The Journal includes four sections: a Main Articles Section, a Teaching and Educational Notes Section, a Case Section, and a Best Practices Section. Manuscripts published in the Main Articles Section generally present results of empirical studies, although non-empirical papers are sometimes published in this section. Short papers on topics of interest to JAEd readers are published in the Teaching and Educational Notes Section. The Teaching and Educational Notes Section also includes instructional resources that are not properly categorized as cases, which are published in a separate Case Section. Instructional resources published in the JAEd should meet relevant educational objectives and be available for general use. The Best Practices Section is meant to highlight innovative and effective institutional and individual accounting educator practices in areas such as student recruitment, student advising, student engagement, and alumni relations.

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Call for Papers

Advances in Accounting Education: Teaching and Curriculum Innovations

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

- Innovation in teaching and learning, with evidence to demonstrate effectiveness.
- Research studies with implications for improving accounting education.
- Efficacy of technology in teaching and learning.
- Assessment of learning and continuous improvement.
- Pedagogical implications of regulation.
- Administrative and leadership issues related to innovation and effective teaching and learning.
- Global challenges, constraints and opportunities for accounting education.
- Critical reviews of the domain of accounting with implications for curriculum innovation.
- Conceptual models, methodology discussions, and position papers on particular issues.
- Historical discussions and literature reviews with implications for pedagogical efforts.

AIAE provides a forum for sharing ideas and innovations in teaching and learning ranging from curricula development to content delivery techniques. Pedagogical research that contributes to more effective teaching and learning in colleges and universities is highlighted. All articles must include a discussion of implications for teaching, learning and curriculum improvements. 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.

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Send manuscripts to Thomas Calderon, editor, aiac@uakron.edu

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1. Write your manuscript using active voice. Therefore, you can use the pronouns "we" and "I". Also, please avoid using a series of prepositional phrases. We strongly encourage you to use a grammar and spell checker on manuscripts before you submit to AIAE. Parsimony is a highly desirable trait for manuscripts we publish. Be concise in making your points and arguments.
2. Each paper should include a cover sheet with the names, addresses, telephone number, and email address for all authors. The title page also should include an abbreviated title that you should use as a running head (see item 7 below). The running head should be no more than 70 characters, which include all letters, numbers, punctuation and spaces between words.
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