

Visualize and Connect: How Accounting Can be Better Understood Through Graphic Novel Supplementation

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The way students are learning is changing. Straight lectures and reading solely from the textbook are not engaging students any more. Millennials, but even more so Generation Z, are fed social media, memes, and news headlines that are more and more shocking. All of these things have seemingly created students with shorter attention spans so that they need something more engaging, like a comic book (or graphic novel), to entice them into full participation with their learning. It is my belief that this graphic novel will engage accounting students with a story they can connect with, as well as visually break down accounting concepts to make them more understandable.

Are Millennials and GenZ different? An investigation of ethical perceptions using ARBC

Bill Black

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Ethical awareness of accounting students has been an ongoing area of concern for educators for decades, but there are few tools available to assist in evaluating the efficacy of ethics instruction. This manuscript describes an assessment of differences in ethical perceptions between students under 30 years old, at three regional universities, and a panel of experienced business professionals. Do the students see ethical implications of business conduct the same way as practitioners? The assessment utilized an innovative online ethical assessment instrument (Action Research into Business Conduct, or ARBC) designed to support such evaluation, and to permit longitudinal assessment of changes in ethical perceptions. Such an assessment can support action research instructional methods to focus ethical instruction on areas of concern, and to monitor the effectiveness of ethical instruction, potentially useful for assurance of learning efforts related to ethics.

BA in Accounting + MAcct + Review ≠ CPA : What is the Equation?

Marlissa Phillips

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Accounting programs are consistently managing the accounting curriculum to respond to advances in the industry and changes to the CPA exam. Additionally, the programs are tasked with meeting the various learning needs of today's students. As a scholar-practitioner, I have two goals for my students: that they become thinkers and pass the CPA exam. What I have experienced is that too many of my students earn an

undergraduate degree, earn a Master's degree and participate in some level of CPA review but they do not cross the finish line.

This case study seeks to examine the benefits of a CPA support group. CPAMate blends the traditional elements of a cohort navigating the academic components of the exam but it also provides a sense of community and accountability that is characteristic of support groups. The study outlines the formation of the group and the approach for measuring the contribution to members becoming CPAs.

Teaching Financial Accounting Principles to Non-Accounting Major Underclassmen: How to Engage Students Who Want to Burn You in Effigy

Michael Wiggins

Georgia Southern University

Teaching underclassmen anything is a challenge. In an environment dominated by fast news cycles and three-second memes, it can be difficult to hold a student's attention. This is particularly vexing for the educator of certain "dread" freshman and sophomore courses, such as college algebra, legal studies, and of course, financial accounting. The presenter will demonstrate certain tips and tricks that have enabled his freshman-level financial accounting students, who for the most part have no plans to major in accounting, to grasp some of the basics of debits and credits while not developing a lifelong hatred of accounting. The presentation will focus on classroom techniques, student engagement strategies that worked and that failed, and techniques for avoiding the dreaded bimodal grade distribution when teaching online courses. The presenter, who is completing a master's in accountancy this semester, will present the perspective from both sides of the fence: instructor and student.

Student Perceptions of Academic Dishonesty

Donald L. Ariail and Amine Khayati

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An academic dishonesty survey was completed by business administration students attending a state university in Georgia. The survey was composed of 13 true/false questions regarding cheating which included plagiarism. Seven of the questions related to various aspects of cheating such as the potential impact that cheating can have on students who desire to become CPAs. The survey results are presented by question and by demographic variable. The results provide evidence of both the incidence of cheating along with potential student justifications/rationalizations for cheating behaviors.

An Introduction to Specifications Grading and Its Potential Use in Introductory Accounting Courses

Cassie F. Bradley, Georgia Gwinnett College
Catherine Cleaveland, Kennesaw State University

This presentation will look at the Specifications Grading method and explore the underpinnings of its logic. We will examine a variety of ways it has been implemented in other disciplines and discuss if Specifications Grading may be appropriate for accounting courses and how those courses, particularly Principles of Managerial Accounting might be designed.

S.M.A.R.T. Learning requires V-Approach to Teaching

Sandria Stephenson
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S.M.A.R.T. Learning requires a V-Approach to teaching and uses a philosophical teaching concept known as praxis which is forward and backward looking. The acronym S.M.A.R.T. stands for Situate, Maintain, Apply, Reflect, and Teach. The V-Approach is [V]alue added. Instructors must be skilled in facilitating this process of praxis, by using a [V]alue added approach to teaching. Instructors add value using the three phases of the V-Approach, which parallels the S.M.A.R.T. Learning.

Teaching Successful Business and Accounting Courses Online: Lessons Learned

Natasha Goss
East Georgia State College

Kara Kostiuik and Megan McMahon
Wesleyan College

Over the last two decades, online education in the United States has become increasingly popular due to factors such as internet accessibility, the flexibility offered by online courses, students' demands, and financial issues faced by higher education institutions. This presentation will first address issues related to online education in general: students, their expectations, readiness, and participation in online courses; content development, and our role as instructors in content development, including the integration of multimedia content, and considerations for content development; and issues related to instructors, such as transitioning from face-to-face to online instruction, teaching styles, and time management. This presentation will then address issues related more specifically to concerns regarding teaching accounting and business courses online, including ensuring a robust curriculum that will help prepare our students for professional degrees and certifications; encouraging engagement with material that is admittedly often dry; and establishing and maintaining academic integrity.

Rethinking Tax Strategies in the Wake of the Tax Cuts and Jobs Act (TCJA) of 2017

Kent Poff
University of North Georgia

This presentation will include:

1. An overview of the Tax Cuts and Jobs Act of 2017 and the major changes to the law for individuals and entities (in general the Act increased taxable income, but decreased tax rates for a net decrease in tax). I will briefly discuss who may pay more tax and who may pay less tax.
2. How the Act has changed our planning opportunities
 - A. Individuals:
 - a. Taxpayers with income less than about \$150,000 will probably no longer itemize deductions. This will increase state income tax.
 - b. The alternative minimum tax has effectively been eliminated for taxpayers without significant preferences.
 - c. There is a 20% deduction for businesses
 - B. C Corporations
 - a. There is a new flat tax rate of 23% for C Corporations
 - b. The new 23% flat C Corporation rate and the 20% business deduction for individuals provide opportunities to rethink the C - S Choice for small business. It is now possible for the double tax for a C Corporation to be less than the single tax for an S Corporation if distributions are properly managed.
3. A discussion of the Traditional IRA vs. the Roth IRA (this is not affected by new law, but many people are confused and make the wrong decision – see Clark Howard, Dave Ramsey, and financial planners). The correct strategy is to maximize after-tax cash flows, not minimize tax.

Increase Enrollment in Accountancy Programs with CFP Board Registered/PFS Financial Planning Curricula

William Brent Carper
Gordon State College

One-third of Americans appear to be on track for a reasonable retirement. One-third are, at best, playing catch-up. The final third is so far behind today that Social Security, friends, and family are likely to be their only saviors. Financially, there is almost nothing they can do to catch up. Does anyone care? The government seeks to encourage savings through various tax provisions. Employers seek ways to assist. Financial services firms advertise products and services. Accounting educators seem to do what they have always done regarding the development and implementation of financial

planning programs—little or nothing. The time is past due for many more accounting educators to develop and implement comprehensive financial planning programs to train competent financial planners to assist people of all ages to better plan as well as fund their financial futures.

Using Excel to Create Self Grading Assignments and Improve Student Learning

Russell Jon Ciokiewicz
Mercer University

Using advanced formatting techniques in Microsoft Excel, create interactive and self-grading assignments for students that facilitate both grading and learning. Provide immediate feedback to students to let them know if their answer is correct, without giving them the answer. Additionally, using advanced formula manipulation, you can give each student a customized version of homework that diminishes student copying and cheating.

Basic Data Analytics in R for Accountants

Kurt Schulzke
University of North Georgia

R and Python are increasingly recognized for their data analytics power and flexibility. R—which is the statistical engine that drives the high-end analytics package Alteryx—is best at statistics (clearly) and data visualization (probably). A growing consensus finds R easiest to learn and teach. This presentation, which is an adaptation of an EY Academic Resource Center case study involving Dupont analysis, offers a quick introduction to R and demonstrates how R can be deployed in auditing or forensic accounting settings for data cleansing and transformation, as well as data visualization and anomaly detection. A variety of data analytics techniques are illustrated, including sub-setting, missing value analysis, cluster analysis, and linear regression with advanced diagnostics and outlier detection.

Teaching Professionalism: We Must! We Can!

Martha Merritt and Lisa Nash
University of North Georgia

Whether you have been teaching a little while or a long while, you have likely reacted, at least occasionally, to student behavior or communication thinking "that was certainly not professional." As educators for tomorrow's business leaders, we have an obligation to teach professionalism. Why? How?

This session explores big ideas and small steps we can take throughout the students' college experience to guide and inspire their professional development.

How Should Faculty Prepare Accounting Majors for the Fourth Industrial Revolution?

Carl Gabrini

Dalton State College

Christine Jonick and Jennifer Schneider

University of North Georgia

The rapid pace of change in technology is having a significant impact on accounting education. Advances in computer technology, software, and artificial intelligence are changing the future of the accounting field. We will discuss the importance of teaching accounting students to be technologically agile, to focus on recognizing opportunities to apply technology to routine processes and decisions. The challenge for accountants is to remain relevant by moving past the mere day-to-day processing of accounting information toward helping improve management decision-making. An example of technology impacting accounting is in the area of robotic process applications (RPA). These tools allow for automating routine transaction-based processing such as accounts payable removing the human element by using digital robots. RPA offers the promise of increased efficiency and economy allowing staff to be more effective. All this evolutionary change means that accounting faculty need to prepare students to “Float like a butterfly, sting like a bee, his hands can’t hit what his eyes can’t see.” (Muhammad Ali)

Improving Authenticity and Integrity of Student Learning

Stephanie Miller and Shannon Shumate

Kennesaw State University

Given the increase of online tools and resources used in both face-to-face and online classes, it is important that we keep up with changes in technology. Over time we have observed that some students are utilizing non-approved apps and websites in order to gain answers and solutions to online assignments. We have been exploring some best practices to help maintain authenticity and integrity of student learning. Join us as we share some of the discoveries we have made in dealing with this issue.

The Impact of Professional Development within Accounting Programs

Ben McMillan

Georgia College

Significant existing research suggests that the primary motivation of students majoring in accounting is future employment prospects. By appealing to this motivation through a professional development class, it appears that student performance is improved systemically across an accounting program. More importantly, the required participation reaches marginal students who gain internal motivation to increase and maintain their GPA throughout their undergraduate degree. Job search and networking are not the only skills that appear to impact student motivation. Accounting related technology skills such as Excel, QuickBooks, and tax preparation software look as if they also positively

affect grades. Using time series data from pre and post implementation of a professional development class examining performance in Intermediate I, Cost Accounting, Principles of Taxation I & II from spring of 2014 to the spring of 2019, it appears the tangible impacts are higher class grades and overall GPA's. Data is analyzed using a fixed effect OLS regression with controls for race, gender, high school GPA, SAT score, college GPA, age, geography, and total credit hours earned. Ancillary benefits appear to include increases in master of accountancy enrollment, successful passes of CPA sections, the number of for-credit internships, and amounts of external fund raising.

Are Intermediate Accounting students getting enough Excel in their diets?

Lisa Nash and Christine Jonick
University of North Georgia

This presentation describes and demonstrates how two accounting faculty work together to integrate Excel into their intermediate accounting classes. Both model the use of Excel by incorporating it into lectures and problem-solving demonstrations. They require students to prepare assignments in Excel rather than on paper or in publishers' homework management systems. The focus is not using the functionalities of Excel, but on learning to use Excel to solve accounting problems. The strategy is to teach students to use Excel as they learn accounting, build upon the functionalities as they progress through their upper-level courses, and ultimately be more prepared upon entering the workforce.