



Georgia Association of Accounting Educators

Surviving a Pandemic

2021 Virtual Conference Presentation Abstracts

Friday, February 5, 2021

Best Practices in an E-Classroom for Principles of Accounting

50 Minutes

Jed Gillespie & Annette Maddox

Georgia Highlands College

This presentation will explore best practices in the design, delivery, and assessment of a Principles of Accounting class taught via e-Classroom using a Collaborative Software Package (Zoom). The first part of the presentation will examine issues of instructional design such as student access, live vs. on-demand content selection, software security issues, and intentional classroom interactions (breakout rooms, polls, etc.). The second part will focus on the delivery of instruction issues such as classroom management, technological interruptions, and presentation of material. The final part of the presentation will target issues of assessment such as test composition, security, and administration. We will conclude by discussing the impact of e-Classroom practices on future instruction.

Data Manipulation Activities to Promote Critical Thinking In Accounting Majors

50 Minutes

Jennifer Schneider and Christine Jonick

University of North Georgia

By the time accounting majors reach the second intermediate accounting course, they have become adept at solving for the one correct answer based on a data set given. They gauge success on whether their results match the solution manual for a given problem. Their learning is often linear, and they expect the same pattern that applies to solving one problem to be effective for similar problems. This presentation presents two strategies for deeper learning and critical thinking for upper-level accounting majors. Both approaches expect students to analyze problems at a higher level and to anticipate how solving they may vary based on different data given, such as amounts, dates, accounting methods, unknowns, and volume of information.

The first strategy uses Excel for teaching demonstration purposes and, more importantly, for hands-on learning in terms of preparing effective formulas that are robust enough to yield correct outcomes even if the input and/or methods change. This forces students to study a problem not only on its face value but also in terms of what it could be under different circumstances. Several activities will be described and demonstrated in the presentation. Actual student assignments that are resubmitted based on instructor feedback will be used to show how students learn to think beyond the data given.

The second strategy uses IDEA to demonstrate simulations that are found in the auditing profession. Students can solve linear, one-answer questions; however, can the students use critical thinking skills to provide audit evidence in a professional and visually accurate proof? Extractions and other activities will be shown in the presentation with a discussion of review notes (feedback) given to the students to further the learning process. Similar to the Excel activities, actual student

assignments that are resubmitted based on instructor feedback will be used to show growth in their thinking.

Experiential Service Learning In Spite Of A Pandemic: VITA At Georgia Southern University **50 minutes**

Paula Mooney, Gloria Stuart, Charles Harter
Georgia Southern University

In spring 2020, Georgia Southern University offered its first VITA experiential learning courses at the graduate and undergraduate levels. VITA is the IRS sponsored Volunteer Income Tax Assistance (VITA) program, and it allows students to learn how to prepare and file federal and state tax returns using professional tax filing software. Last tax season, our VITA program had to end sooner than we expected due to COVID-19. We had to stop operations after returning from spring break because of the transition to online classes. This year, we are prepared for the current environment by planning to utilize drop-off sites and virtual services. Even though we had to end our service project earlier than expected last tax season, we were able to successfully prepare and e-file 61 tax returns for students and people in our community.

In addition to providing students the experience in preparing and filing tax returns, the program also has the following goals:

- Allow students the opportunity to develop and strengthen their communication and soft skills through “client” interactions.
- Improve student leadership, collaboration, and organizational skills through a team-based delivery approach.
- Provide the underserved communities and low-to-moderate-income individuals, including students, with free tax filing assistance.

In addition to the formal goals, given the pandemic, our students had (and will have) the added experience of learning to adapt to changing circumstances. Flexibility, time management skills, and ethics exposure are other skills that students may acquire and improve by participating in this course.

Use of Reflection in an Accounting Course

25 Minutes

Dr. Carl J. Gabrini
Dalton State College

The pandemic of 2020 presented educators with the challenge of migrating courses from face-to-face to online delivery. We had to make many decisions about how to organize our courses to accomplish this task. One of the decisions we faced was to choose whether our courses would be synchronous or asynchronous. I chose an asynchronous design to meet the needs of our diverse student population. A fundamental challenge I faced migrating my courses was how to simulate the individual interaction that occurs in class in an asynchronous online environment. I examined the scholarship of teaching and learning research focusing on migrating to online courses and noted reflection frequently mentioned. This presentation will briefly demonstrate how I integrated reflection into my accounting courses and share students’ perception of whether it met my objective of simulating the nature of the interaction we experience in our traditional classroom setting. I created a simple weekly assignment to integrate regular reflection by students and provide an opportunity to engage individual student questions and comments throughout the semester. The assignment partially fulfilled my objective, partially missed the mark and offered one surprise outcome. Going forward I will evaluate student feedback and my observations to revise the reflection assignment to achieve a better outcome.

Behavioral Accounting Research - Who, What, and Why?

50 Minutes

William Lyle

Western Governors University

In this brief presentation, I will provide an overview and insights into Behavioral Accounting Research (BAR). The focus will include coverage on various topics, methods and provide insights into the areas of prominence within accounting where BAR is utilized. Discussion on specific methodological approaches includes experimental and qualitative research that are utilized in the field. Overall, the session will be a useful way to obtain a general understanding of who, what, and why BAR is important.

Pathways Vision Model and the GPS Mindset

25 Minutes

Bill Black

University of North Georgia

Research indicates that students perform better, when they utilize a GPS Mindset – Growth, Purpose, and Social. Instructors can facilitate that performance by structuring messages appropriately. The Vision Model produced by the Pathways Commission is an ideal tool for conveying several of the elements in the GPS mindset, and this session will discuss some ways to improve your messaging using the Vision Model to support student success in accounting classes at all levels.

Analytics by Infusion (ABI): Implementing Data Analytics into Introductory Undergraduate Business Courses

25 Minutes

James A. Weisel

Georgia Gwinnett College

The explosive growth and the need to analyze data in business combined with the employer, student, and accrediting body expectations strongly support the inclusion of data analytics in business degree programs. The purpose of this presentation is to explain one school's model, Analytics by Infusion (ABI), to integrate data analytics into an existing degree structure. Various means by which analytics could become part of a school's curriculum will be discussed along with their advantages and disadvantages. While there are several viable means by which to include data analytics, the academic and practitioner, the literature strongly supports an infusion approach. The literature review is being complemented by interviews with practitioners knowledgeable in the field of analytics to ensure the learning outcomes are aligned with the expected knowledge, skills, and abilities of data analytics of undergraduate students. These results are being used to refine best practices in implementing the ABI vision. The design of a series of learning experiences and the organization of these experiences will be discussed. Possible data sources and tools to use in creating two to three exercises for each of six introductory undergraduate business courses are discussed as well. Finally, a systematic means by which to organize these experiences so that the series of exercises are a collection of experiences rather than simply "one-off" activities are outlined.

Focus on the 40; Resilience, Optimism, and Purpose: The Foundations of Happiness

50 minutes

Anthony Poponi

2020 will be behind us by the time your event rolls around in February. However, is 2020 really behind us permanently? Not really. We are the sum of our life experiences - good and bad - and 2020 will always be part of who we are because of what we experienced. Emotional baggage is a phrase thrown around lightheartedly but emotional baggage is real and can stick with us for a

lifetime - for good or bad - and affects us in ways we need to understand so we can ditch the bad baggage and get some shiny new durable baggage that serves us - and those we touch - better and more positively. However, before replacing our baggage we need to establish some criteria for what this new and good baggage would be. I suggest three criteria:

1. Sustained Happiness - What makes us happy? Our brains control our happiness and we control our brains. We will stroll through our complex brains to understand what makes us happy, what causes stress, and how to elicit more happiness in others and ourselves. Happiness is contagious some bring along something good for everyone in your baggage.
2. Strengths in Service: What are our special gifts? When we unpack our baggage, understand ourselves, and use our Strengths in Service to others we would tap into a deep well of internal motivation to sustain us through trying times.
3. Meaning and Purpose: Using our "Strengths in Service" gives our lives meaning. Our work comes with baggage - a briefcase - and our work should give us meaning, our engagement in the community should give us meaning. Understanding your "Why" provides a foundation for a new relationship with work and with life.

Ethics and the Accounting Classroom

25 Minutes

Raymond Elson

Valdosta State University

The goal of this session is to:

1. Remind participants of the importance of ethics in the accounting profession
2. Introduce the approach used by one professor to integrate ethical concepts throughout the course
3. Help participants reflect on how they might add more ethical discussions to their courses.

The recent cheating scandal at West Point highlights the challenges faced by higher education to produce graduates with high ethical standards. These challenges extend to business schools and especially accounting programs since accounting students and professionals have the added responsibility of 'honoring the public trust'.

This session focuses on an 'Ethics in Action' project developed to move the ethics discussion in the accounting classroom from a passive to a more active and semester-long activity. Students first learn about ethical concepts by reading the ethics chapter in the textbook and completing the related Ethics quiz.

The project continues with several activities that are ideal for a face-to-face or virtual classroom. Students are asked to join the Student Center for the Public Trust (StudentCPT) chapter (this organization is sponsored by NASBA) to demonstrate their commitment to ethics. During the semester, they attend a minimum of two ethics-related chapter meetings and participate in one community service event. Students have the option of creating an ethics video as part of the StudentCPT video competition. At the end of the activities, students compose a one-page paper reflecting on the activities and the impact on their own lives.

Students with scheduling conflicts are assigned an alternative assignment.

These events currently take place in a senior-level auditing class but could be adopted and used in any upper-level accounting course. The activities are included as part of the students' course grades (approximately 4%).

Analysis of Compassion in Accounting and Business Students, Overall and By Gender

25 Minutes

Donald Lamar Ariail
Kennesaw State University

Helping students to gain an understanding of accounting issues and to master technical skills are critical to their success in the accounting and business fields. At the same time, educators can assist students by helping them develop character and personal values such as compassion. Being compassionate has a positive impact on a person's life as well as on others with whom he or she interacts, such as colleagues, customers, investors, people in the supply chain, and others. Research shows that compassion contributes to higher life satisfaction, better job performance, and improved organizational success. This study examines the levels of compassion in accounting and business students, provides a gender analysis and considers the importance of compassion to students pursuing careers in accounting and business. Findings show that there is no significant difference in levels of compassion between female and male students, and that compassion is important to careers in accounting and business. Educators would do well to discuss compassion with their students, making them aware of its benefit to them personally and to the organizations in which they will work.

Enhancing Teaching and Learning with Edtech – Practical Tips for Our New Teaching Environment **50 Minutes**

Shannon Shumate and Stephanie Miller
Kennesaw State University

Our teaching and learning environment changed drastically in 2020. In the last 18 months, Shannon and Stephanie have tested and tried a set of Educational Technology tools aimed at improving academic integrity, enhancing student learning, and keeping our students connected to the class and each other. The presenters will describe the technology they utilized to teach effectively in a hybrid (and challenging) environment, including live streaming methods and online proctoring – and they will share some “best practices” as well as pitfalls to avoid. They will also share student feedback on a few of the EdTech tools employed in their classes over the last year.

Ethical Attitudes towards Taxes: Changes Over 20 Years and Demographic Differences **25 Minutes**

Donald Lamar Ariail
Kennesaw State University

This study examines people's ethical attitudes toward aspects of the federal income tax system. The United States (US) federal income tax system is the key means by which funds are obtained to pay for federal government expenditures. The US system relies on voluntary compliance, where taxpayers calculate their taxes due. Thus, the ethicality of taxpayers is of critical importance. This study updates prior research on taxpayer ethical attitudes, such as comfort level with tax evasion, views on punishment for tax evasion, and perspectives on civic duty to pay a fair share of taxes. A longitudinal comparison is made with a benchmark study of 20 years ago. In addition, an analysis is provided of current taxpayer ethical attitudes and the differences found for six demographic variables. Findings will be of interest to policymakers, academic researchers, and taxpayers.

SAS 143 Audit Of the CDC's Excess Deaths Estimate Using R Studio **50 Minutes**

Kurt Schulzke

University of North Georgia

The AICPA's new SAS 143, Auditing Accounting Estimates and Related Disclosures, states that the importance of professional skepticism "increases when accounting estimates are subject to a greater degree of estimation uncertainty or are affected to a greater degree by complexity, subjectivity, or other inherent risk factors. Similarly, the exercise of professional skepticism is important when there is greater susceptibility to misstatement due to management bias or fraud.

Estimating Covid-19 deaths is a major analytical challenge. Has Covid-19 caused 10,000 U.S. deaths or 200,000? Both are plausible. Pinpointing the cause of death is an error-prone business and death-certificate-based counts have been widely questioned. As a result, the CDC has taken to estimating "excess" deaths as a better indicator of Covid-19's impact.

The CDC's excess deaths model relies on five subjective choices:

1. time and geography segments or "bins" for prediction and reporting,
2. whether to ignore deficits or net them against surpluses,
3. what to say about estimation uncertainty (e.g., report high and low point estimates or probability distributions over the plausible range),
4. which algorithm or another tool to use in predicting (i.e., "modeling") expected deaths, and
5. Which historical data to use for "training" the model. These choices significantly impact outcomes.

The CDC's point estimate is not data. It is one among multiple plausible judgmental interpretations of the data. Is it fair or inflated? To explore this question following the requirements of SAS 143, we use R Studio to examine the data and critically evaluate the CDC's excess deaths model, estimate, and presentation thereof.

Developing a Business Model Using Business Model Canvas

25 Minutes

Penelope Lyman

University of North Georgia

This presentation demonstrates how to describe, analyze, and design business models using Business Model Canvas (Osterwalder et al. 2009). The presentation will feature descriptions of the nine business model building blocks in the design template. The blocks are easy to follow and provide a foundation for understanding how a business plans to make money. Users can develop a model on a digital spreadsheet or a printed surface. The objective is to fill in each block on the canvas with appropriate elements for a new or existing business. To demonstrate the effectiveness of the modeling tool, I will use a small-business narrative as a guide. People who are already running a business can use Business Model Canvas to gain insight into their operations (e.g., essential revenue and expense streams). From an educator's perspective, the tool is especially valuable during the accounting cycle. For example, when an instructor describes stakeholders in class, she can provide illustrations under the "Key Partners" building block. To demonstrate entrepreneurial concepts in upper-level classes, students might use the tool to model a business that currently employs them. This presentation should appeal to conference attendees interested in learning how to develop an unambiguous business model that facilitates operational analysis.

BA In Accounting + Macct + Review ≠ CPA: What Is The Equation?

25 Minutes

Marlissa Phillips

Clark Atlanta University

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.

Using MURAL: Visual Collaboration Tool to Increase Student Engagement in A Virtual Learning Environment **25 Minutes**

Dr. Marlissa Phillips and Dr. Tonya Smalls
Clark Atlanta University

When our University transitioned to synchronous Live Zoom sessions, it was difficult to appropriately maintain the engagement level that drives the learning needed in the accounting courses. To increase engagement in the undergraduate Audit and Intermediate Accounting courses, a decision was made to identify online resources and tools to improve the efficiency and effectiveness of team group projects. The Audit class was assigned a Deloitte Trueblood case group project. The accounting faculty's goal was to stay connected with students, reignite the momentum from the in-class experience, and present a new tool for collaboration. Therefore, an instrument was sought to involve students and emulate a setting for contemplating a group project. Additionally, there was an interest to expose students to a tool that could be used in practice during an internship or once they secured full-time employment.

MURAL was selected as a visual collaboration tool for students to work through their final group projects. Using MURAL provides three essential benefits. First, faculty can engage students in brainstorming, collaboration, and presentations in an interactive virtual environment. Secondly, MURAL facilitates student engagement and increases productivity in synchronous or asynchronous environments. Thirdly, the student skill set is enhanced, which improves career readiness with transferable skills.

The presentation will demonstrate the use of MURAL in different stages of the class group project. The initial activity includes providing an orientation of the use of MURAL to ensure the students are acclimated to the software. The students are then provided with templates to use to navigate the discussion of their case. Instead of the traditional PowerPoint presentations, students present playbacks of their MURAL collaboration.

The presentation aims to introduce MURAL is a visual collaboration tool for students to complete cases in a virtual learning environment. Professors will also note that MURAL can be used for most collaboration assignments/activities."

Increase Enrollments in Accounting and Finance Programs with CFP Board Registered and/or CPA/PFS **25 Minutes**

William Brent Carper
Gordon State College

The primary purpose of the presentation is to identify and review how to increase enrollments in new or existing graduate/undergraduate accounting and/or finance programs through the incorporation of the Certified Financial Planner Board of Standards, Inc. (CFP) Registered Financial Planning Program (RFPP), and/or the CPA Personal Financial Specialist (PFS). Program as part of new or existing graduate/undergraduate accounting/finance curricula. The process is turnkey!

