



Georgia Association of Accounting Educators
Preparing the Future CPA
2022 Conference Presentation Abstracts
Friday, February 4 - Saturday, February 5, 2022
Jekyll Island, GA

Concurrent Session 1

Fraud Schemes

25 minutes

Don Berecz

Georgia Southern University

Accountants and auditors need to be cognizant during their conversations with employees of the need to spot, and to ask follow-up questions because of the possibility of a fraud being perpetrated:

- Sensitize your students to 50 of the most common occupational fraud schemes and investigations
- Start your own course in Fraud Examination or Fraud Schemes

Career, Skills, and Course Value: A Managerial Accounting Case Study

50 minutes

Dr. Sandria S Stephenson

Georgia College & State University

This case study, and efficacy of impact outcomes, uses a pre-functional analysis in-class activity and a post-course research project to highlight how working on a Functional Analysis (FA) project impacted students' understanding of the functions of Managerial Accounting and the role of Management Accountants in an organization. This presentation helps faculty teaching advanced managerial or cost accounting courses design a case study using a "fictitious" company, the "Functional Analysis Company" and that company's functions to help students understand the various activities of a company's value-chain.

The efficacy of the case was analyzed using a mandatory 19-questions Likert Scale plus qualitative responses survey of students' feedback about their experiences doing the case. For this analysis, the survey questions and data results, and discussions are aggregated to address the following three specific impact outcomes for the students:

- How did completing this case study help advance their career objectives?

- How did completing this case study help advance their managerial accounting skills?
- What is the students' perception of the impact value of pursuing an advanced managerial or cost accounting course?

The efficacy is based on two major analyses, Kruskal-Wallis and Pearson's Chi Square (with extended Odd Ratio analysis.) I analyze the correlation of the independent variables (Gender, Majors of study, GPA, & Time spent on project) to the three dependent impact outcomes. The results suggest this case study has significant impacts on students' understating of how managerial accounting relates to their career objectives, accounting skills, and their perception of the value of the course. Nevertheless, results indicate "Time-spent" completing the case has the greatest overarching correlation to the three impact outcomes addressed.

What the GSCPA Can Do for You and Your Students

25 minutes

Callie Hammond

The Georgia Society of Certified Public Accountants

The Georgia Society of Certified Public Accountants (GSCPA) offers many programs and opportunities for faculty and students. Callie will share what the GSCPA has to offer as well as the scholarship opportunities for students through the Educational Foundation of the GSCPA.

Concurrent Session 2

Interviewing for Accountants

50 minutes

Don Berecz

Georgia Southern University

Accountants and auditors need to be cognizant during their conversations with employees and the need for follow-up questions and the possibility of withheld information and/or deception. Basic interviewing skills include:

- A proper opening
- Building rapport
- Calibrating behavior for truthfulness
- How to handle possible deception
- Asking questions for factual information
- Types of questions
- A proper closing

Are Peer Support Programs Successful in Asynchronous Online Principles of Accounting Courses?

50 minutes

Stephanie Miller and Shannon Shumate

Kennesaw State University

We explored the use of peer support programs for our asynchronous online Principles of Accounting courses, aiming to improve students' perception of self-efficacy measured by a self-efficacy scale. We also evaluated student effort, perception of learning, and student perception of stress related to course assessments – in addition to course performance measured by AOL results and overall course grades. Our initial data review exposed some unexpected results, and we are interested in sharing what we have learned with other faculty and institutions.

Explain Everything – More than a Screen Capture: Technology Demonstration

25 minutes

Candace Witherspoon

Valdosta State University

Explain Everything allows users to record lectures (audio/video and screen recording) and create tutorials and video messages quickly and easily. Face-to-face students can access lectures and tutorials to clarify material and review for tests, while asynchronous online students can access these materials to enhance the online experience. Explain Everything allows for advanced editing and functionality, such as importing documents, PowerPoints, spreadsheets, videos, photos, and webpages, while improving accessibility and portability. The program is available as an Android/iPad app and is also available for PCs and Macs, providing the user flexibility. Students are not required to download software and they can access instructor-created videos via any internet browser. Additionally, Explain Everything provides a platform for small meetings with voice and synchronous whiteboard sharing.

Enhancing Quality and Reliability of Assessment Using Non-Multiple Choice Questions on D2L

25 minutes

Adel M. Novin

Clayton State University

Assessment is an essential aspect of the learning process. Assessment and the analysis of its results help improve course content, course design, and course delivery - making learning more meaningful and effective. Over the years the use of multiple-choice questions for assessment has grown significantly. The biggest advantages of using multiple choice questions are quick, easy, objective grading, item analysis, and tabulation of results. However, with multiple-choice questions, the answer is selected, not generated. As a result,

students who do not know the answers can also choose correct answers by “guessing”, which lessens the reliability of the assessment and its results.

The purpose of this presentation is to discuss and illustrate various formats of non-multiple-choice questions that D2L allows for inclusion in an assessment and grade them quickly, easily, and objectively and produce various statistics for analysis of the results. The non-multiple-choice format of questions that help to assess students’ ability to journalize business transactions, use Excel, and apply gained knowledge for problem solving without the opportunity to select the correct answer by “guessing”. In addition, D2L in conjunction with “Lock Down Browser with Monitor” program, prevents the students from opening other files on their computer during the assessment and videoing the students while taking the exam.

Concurrent Session 3

CPAevolution: Insight for Minority Students

25 minutes

Marlissa Phillips, Clark Atlanta University

Tonya Smalls, Emory University

Minorities represent less than 4% of certified public accountants; furthermore, achieving the educational requirements does not seem to lead to consistently sitting and passing the CPA exam. Insight into this dilemma is relevant to accounting education because it may suggest academic environments that are more conducive to minority success. A dearth supply of minority CPAs limits the capacity for the accounting profession and accounting firms to achieve diversity objectives.

While Accounting programs are contemplating strategies to implement the CPAevolution curriculum, this research may provide additional insight for minority students and minority-serving programs. Furthermore, predominately white institutions can also incorporate impactful elements for minority accounting students to achieve CPA certification in the academy.

Gabre et al. (2015) sought to understand why minority accounting graduates do not continue to earn CPA status. They noted that Private HBCUs produced the highest number of CPAs from the study participants. Coe (2016) investigated the intention of students to sit for the CPA exam upon earning the educational requirements. Both studies present a gap between the accounting educational requirements and successful CPA certification. This study extends the work of Gabre et al. (2015) and Coe (2016) by examining the role of MSIs in facilitating the progress of Minorities in the accounting profession. Investigating the characteristics of MSI and the subsequent CPA status can provide benchmark components for accounting programs and the accounting industry that foster CPA certification for minority students.

The CPAevolution addresses the gap between the academy and the profession but may fall short in addressing the unique needs of minority accounting students and minority programs.

How to Help Students Master the First Principles of Accounting Course

50 minutes

Sondra Smith

Georgia Southwestern State University

Teaching the first principles of accounting class (ACCT 2101) is a challenging class for students that are not accounting majors but are required to take the class. This past semester (Fall, 2021), I embarked on an adventure to change the trajectory of the mindset of my students in my two ACCT 2101 classes. My purpose was to teach students (on an individual basis) how to study for this class which would hopefully lead to a greater knowledge of the subject matter resulting in higher grades in the class.

This presentation will specifically discuss the steps that I took with each student, along with the subsequent results for both sections of this course. I believe this subject matter is beneficial to all educators because teaching students the tools needed to study and master learning objectives will help create an environment conducive to learning, retention and, ultimately, successful careers.

Concurrent Session 4

DFW in Gateway Courses Not Always a Graduation Problem: A Study in Intermediate Accounting from 2007-2018

50 minutes

Carol Sargent

Middle Georgia State University

Big data analytics offers unprecedented new tools to find barriers to retention, progression, and graduation (RPG) (Wright, McKay, Hershock, Miller and Tritz 2014), a key metric for college success. Stakeholders logically identify high DFW rate courses and attempt to reduce non-progression in gateway courses. This study investigates whether DFW rates in a gateway accounting course correlates with weaker graduation rates. In a study of 3,667 business majors, those not passing the first upper-level accounting course for the major (“D” and “F” are not passing at study school), Intermediate Accounting I, were compared to the rest of the business majors over a 36-semester period, controlling for cumulative GPA, hours enrolled and age. The graduation rates for students with a DFW in Intermediate Accounting I were comparable to all other business majors, although graduation took on average one added semester, with the delay concentrated in older students.

Differentiating Between Teaching Online and Teaching in an Online Program

25 minutes

Denise Smith, University of North Carolina Wilmington

Jennifer Bolden, Brenau University

During the COVID-19 pandemic many college courses made the quick transition to online delivery. Often, students and faculty think this makes it an online course. This session will explore the difference between a course being taught online and an online program where the courses are designed to be taught online.

GPS Mindset and the Pathways Vision Model

25 minutes

Bill Black

University of North Georgia

Discussion of the GPS mindset in relation to student success, and an exploration of how the Pathways Vision Model can communicate in support of the Purpose component of the GPS mindset. NOTE: This presentation was accepted for the 2021 meeting but technical problems interfered with its delivery.

Start off with a Pow: Using Powtoon to Create Engaging Content Your Students Will Actually Watch

50 minutes

Cori Crews and Lynn Crump

Valdosta State University

Have you spent hours creating content only to be frustrated when students never use it? Or, are you new to content creation and wonder what you should use and ways you can use it? We've been there and have a resource that we think will be invaluable: Powtoon. Powtoon enables you to create multimedia content that is eye-catching, fun, and something that your students might actually watch and enjoy watching! You can create content for a host of uses such as professor introductions, course welcomes, syllabus highlights, supplemental course materials, topic introductions, micro-lectures, exercise demonstrations, and project instructions. The presenters of this session have utilized Powtoon to totally redesign their introductory accounting courses in an effort to capture the attention of their students and teach in a world of TikTok attention spans. Participants will be introduced to the Powtoon resources, shown examples of content created with Powtoon and used in accounting courses, and guided through creation of their own content using Powtoon. Participants are also encouraged to bring a laptop or tablet for hands on application in the session. Come learn how easy and fun it is to start learning off with a Pow!