

Georgia Association of Accounting Educators



Welcome to the 2024 GAAE Annual Meeting



2024 Annual Meeting Program

Officers for 2023-2024:

President - Ann Young, Southern Regional Technical College

Vice President - Paula Mooney, Georgia Southern University

Treasurer - Sondra Smith, Georgia Southwestern State University

Secretary - Brad Schafer, Kennesaw State University

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We are grateful for our

2024 GAAE Annual Meeting Sponsors

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Georgia Association of Accounting Educators

2024 Conference Program
February 2-3
Thomasville, Georgia

Friday		
10-11am	IFCC meeting	
10-11am	Sponsor Set Up	
11-12:15	Registration, Mingle with Sponsors	
12:00	Lunch buffet	
12:30-12:40	Welcome Remarks	
12:40-1:30	Keynote Address - Mark Dawkins	
1:45-2:35	Concurrent Session 1	Presenter
1.1 (room 209)	Impacting Student Success through Affordable Learning	McCrary
	Inconsistencies in the Withdrawal Deadline From a Course Without Academic Penalty Within the University System of Georgia's Colleges and Universities	Novin
1.2 (room 266)	SPONSOR – McGraw Hill - Increase Career Readiness with Data Analytics with TODAY's Accounting Students	Kimball
	Teaching Debits and Credits - Timing of Exposure	S. Miller
1.3 (50) (room 258)	Beyond the Ordinary: A Value-Added Approach to Using Rubrics in Masters Accounting Courses	Stephenson
2:40-3:10	Break with our sponsors	
3:15-4:05	Concurrent Session 2	
2.1 (room 209)	MENTORING 101: Debunking Myths and Building Networks	Constable
	An Examination of Accounting Students Financial Anxiety, Academic Performance and Workload	Ariail, Khayati
2.2 (room 266)	SPONSOR – Becker – New CPA Disciplines	Robyn Hampton-Peers
	Social Security: A Future Value of an Annuity Calculation	Duke
2.3 (room 258)	How To Make Accounting Fun (or at Least Not as Painful)	Goss, Kostiuik, McMahan, Taylor, Hart
4:10-5:00	Concurrent Session 3	
3.1 (room 209)	When To Cancel Term Life Insurance As An Investment Instrument	Poff
	Curriculum flexibility and innovation to combat declining enrollments	Black
3.2 (room 266)	SPONSOR -UWorld - From Pipeline to Profession: Transforming Your Curriculum with 2024 CPA, CMA, and CIA Resources	Roberts
	SPONSOR – IA Center - Now is a great time to engage with the audit profession	Schafer
3.3 (room 258)	Auditing Independence and Ethics: A Generation of Progress or Listing Towards Enron?	Wiggins
5-6:00		
6-8:30	Dinner and Guest Speaker - Boyd Search, Georgia Society of CPAs	

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Saturday		
8:00 – 9:00	Business Meeting	
9:00-9:50 (room 209)	Session 4: Teaching Introductory Accounting - An Interactive Discussion	Mooney, Warren
10:00-10:50	Concurrent Session 5	
5.1 (room 209)	The future is now! ChatGPT and its place in the accounting classroom	Park, McCarron
	Accounting: Marked Safe from ChatGPT	J. Miller
5.2 (room 266)	Beyond the Textbook: A Practical Approach to Accounting Education	Brookshire, Long
20-minute break		
11:10-12:00	Concurrent Session 6	
6.1 (room 209)	Oral Exams as an Assessment Tool in Online Accounting Classes	Floyd
	An Examination of Ethical values of Management Accountants	Ariail, Khayati
6.2 (room 266)	"Design a Cryptocurrency" class assignment	Black
	Using The Cash Flow Statement To Help Beginning Accounting Students Understand The Financial Results of a Business	Poff
12-12:15	Closing Remarks	
12:15	Meeting Adjourned	

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Keynote Speaker – Mark C. Dawkins is Past-President of the American Accounting Association (AAA) and Professor of Accounting and former Dean and Distinguished Professor for Excellence in the Coggin College of Business at the University of North Florida (UNF). Prior to his UNF appointments, he was an Associate Professor of Accounting in the Terry College of Business at the University of Georgia (UGA), served as the Associate Dean for Academic Programs from 2008-2014, served as Director of Diversity Relations from 2004-2008, and served on the accounting faculty from 1994-2015. He received his PhD in Accounting from Florida State University, MBA (finance) and MACC (auditing) degrees from the University of Florida, and a BS in Management from the Georgia Institute of Technology.

Professor Dawkins's recent research focuses on declining enrollments in accounting, connecting academic research to business practice, evaluating alternative earnings metrics, and assessing faculty publications. His research interests also include bankruptcy, market effects of information asymmetry, and market reactions to information disclosures. He has published in *The Journal of Finance*, the *Journal of Financial & Quantitative Analysis*, the *Journal of Accounting, Auditing and Finance*, the *Journal of Business, Finance & Accounting*, the *Journal of Banking and Finance*, *Advances in Accounting*, the *Journal of Managerial Issues*, *The CPA Journal*, and other journals.

Professor Dawkins was a co-recipient of the 2006 and 2003 Beta Alpha Psi Outstanding Teacher of the Year award at UGA, and he received the 2006 and 2003 Alpha Kappa Psi Accounting Teacher of the Year Award. He is a member of the American Accounting Association, the American Institute of Certified Public Accountants, the National Association of Accountants, The PhD Project (www.phdproject.org), and the Accounting Doctoral Student Association.

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Concurrent Session Abstracts:

Session 1.1

Impacting Student Success through Affordable Learning

Cathy McCrary, Georgia Gwinnett College

Affordable Learning Georgia (ALG) supports student success and educational equity by promoting affordable and open educational resources in the University System of Georgia (USG). To date, each of the 26 USG institutions have participated in ALG's grant program which has awarded over 600 affordable learning projects, affected 1.1 million students, and has saved students more than \$143 million dollars.

This presentation summarizes my experience with applying for and being awarded an Affordable Materials Transformation Grant resulting in savings of \$110.25 per student. The transformation involved converting a primarily lecture/exam-based accounting elective course into a lively seminar culminating with an immersive, learning experience based on real-life cases. According to the literature, experiential learning is a more effective pedagogical approach than lecturing only. Thus, this transformation will likely result in positive impacts beyond student cost savings.

INCONSISTENCIES IN THE WITHDRAWAL DEADLINE FROM A COURSE WITHOUT ACADEMIC PENALTY WITHIN THE UNIVERSITY SYSTEM OF GEORGIA'S COLLEGES AND UNIVERSITIES

Adel Novin, Clayton State University

The Official Policies of the University System of Georgia (USG) in the Board of Regents Policy Manual, under section 3.5.2, has defined a grade of "W" as the following:

"W" indicates that a student was permitted to withdraw without penalty. Withdrawals without penalty will not be permitted after the mid-point of the total grading period [emphasis added], including final examinations, except in cases of hardship as determined by the appropriate official of the respective institution. Through compiling data, this study has investigated the inconsistencies in application of the "W" definition in setting withdrawal deadlines without academic penalty by the 26 universities under the umbrella of USG. According to the results, there are apparent inconsistencies! The withdrawal period without penalty in days after the start of the semester ranged from high of 73 days to low of 45 days for full session courses.

Further investigation of the cause of inconsistencies, revealed following:

Cause 1. Universities with a shorter period to withdraw without penalty set their deadlines to comply with the stated definition for the "W" under section 3.5.2.

Cause 2. Some of the universities with a longer period to withdraw without penalty, set the longer period intentionally to help students' success.

Cause 3. Other universities with a longer period to withdraw without penalty, tied the withdraw deadline to the Financial Aid under Title IV of the Federal Government. The Financial Aid Policy Under Title IV states that: To earn 100% of the Financial Aid under Title IV, the student must have completed 60% of the academic term.

There is a strong desire among educators to extend the period for withdrawal without penalty. However, extending the time period requires the USG to revise its current definition of the "W" grade to allow withdrawal after the mid-point of the course to end the apparent inconsistencies.

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Session 1.2

Increase Career Readiness with Data Analytics with TODAY's Accounting Students

Kelly Kimball, McGraw Hill

Come learn how McGraw Hill has taken career readiness for today's accounting student to new heights with the evolution of Data Analytics, NEW CPA exam and much more!

Teaching Debits and Credits - timing of exposure

Stephanie Miller, Kennesaw State University

When should accounting programs expose students to debits and credits for the first time? This question has been debated for decades, and the answer is not clear. However, after using a "non-debits/credits" approach in the principles accounting classes for the last 20 years, Kennesaw State University switched philosophies. We surveyed students in our Intermediate I and AIS courses in Fall 2023 to ask when students learned debits and credits, how confident they feel about normal balances. We then asked students to identify accounts with a normal debit balance. We plan to share the preliminary results to potentially aid other programs that may be trying to answer the same question.

Session 1.3

Beyond the Ordinary: A Value-Added Approach to Using Rubrics in Master's Accounting Courses

Dr. Sandria Stephenson, Georgia College & State University

This presentation will use a seminar style approach to help faculty devise Rubrics, which add value to students' learning and help them develop masters level skills, which they should acquire. It uses an integration of a Value-Added Assessment Guide (VAAG) in helping students develop written and oral communication skills, and critical thinking, and creative thinking skills. It will demonstrate the difference between papers which were done pre-and post-integrating the VAAG, to help students develop the skills noted prior and to help them produce a better written report or oral presentation. Integrating this additional layer also helps faculty mitigate rater fatigue, the stress that comes with grading papers that are disorganized, or simply not a joy to read or oral presentations, which are incoherent and descriptive.

Session 2.1

MENTORING 101: Debunking Myths and Building Networks

Debora Constable

New faculty have a learning curve for navigating our institution. A mentor can help shorten that learning curve. Mentors serve the purpose of building social networks in our institution. Social networks serve as sources of key information, social support, and access to resources. Mentors, sponsors, and collaborators are key connectors within the network. Faculty located more centrally have greater chances of success than those positioned more peripherally. Deep embedding into a network does not happen organically. It requires intentional action. This presentation will give tips on how to build a successful mentoring program and the benefits for both mentors and mentees.

An Examination of Accounting Students Financial Anxiety, Academic Performance and Workload

Donald L. Ariail & Amine Khayati

From a sample of 899 accounting and non-accounting students, the study examines the factors affecting students' financial anxiety, academic performance, and workload. Empirical evidence indicates that, despite the common intuition that employment takes away from study time, no effect of employment status or employment hours on the student performance as measured by GPA. And this is true for all majors. This implies that employed students successfully reconcile work and study. There is however a mitigating factor with the fact that employment is associated with

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significantly elevated levels of financial anxiety. Accounting students hold more than twice the average student loans than non-accounting students. They also display higher financial anxiety and tend to take significantly more credit hours than other majors. Despite the substantially higher average student loans held by accounting students, this fact didn't affect their academic performance as in other majors. In addition, financial anxiety had no effect on the accounting student performance. Overall, accounting students seem successful in managing work and academic functions as their financial anxiety level is not affected by employment choices, academic performance, or credit hours. However, student loans remain a contributing factor to all students' financial anxiety and negatively impacting academic performance.

Session 2.2

New CPA Disciplines Robyn Hampton-Peers, Becker

This session will provide information about the revised CPA exam including the core sections and the three discipline sections.

Social Security: A Future Value of an Annuity Calculation Anne Duke

Amy is a hypothetical fully employed woman who just turned 62 on January 1, 2023. Her current plan is to work until she is 65 and eligible for Medicare. She has many questions regarding Social Security. Should she go ahead and begin receiving Social Security at 62? Should she stop working and collect SS at 65? What would be the advantage of waiting to start SS until 67 or even 70? What if she kept working until then? Amy has several other sources of income, mainly retirement savings, and does not need SS income to support daily life. Therefore, her underlying goal is increasing the size of her estate. The purpose of this paper is to clearly answer Amy's questions.

Session 2.3

How To Make Accounting Fun (or at Least Not as Painful) Natasha Goss, Kara Kostiuk, Megan McMahon, Danielle Taylor, Dawn Hart East Georgia State College (Natasha), Georgia Southwestern State University (Danielle and Dawn), Wesleyan College (Kara and Megan)

Students often find accounting classes challenging, due in no small part to the fact that for most students, accounting concepts are abstract. Our presentation will focus on the creative ways in which we teach accounting in an effort to make accounting concepts less abstract, more relatable, and more immediately relevant.

Session 3.1

When To Cancel Term Life Insurance As An Investment Instrument Kent Poff

Many individuals carry term life insurance to replace lost income, pay debts, etc. in the event of the death of those individuals. As the individuals get older, retirement plans and other assets are accumulated that make replacing lost income unnecessary, debts are paid, etc. and thus term insurance is no longer necessary.

However, if an individual cancels term insurance and dies the next day, that individual made a bad investment decision. This paper projects term insurance premiums into the future (after the term

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insurance is no longer needed) and determines how long an individual has to pay term premiums before the premiums are larger than the face value of the policy.

No one knows how long he or she will live, but this analysis give the person an idea about whether they should continue to carry term insurance as an investment, or cancel it when the term coverage is no longer needed.

The particular results for the examples chosen are interesting (but only relevant to the insured in the example), but the point of the paper is the point that term insurance can be a valuable investment instrument, even after the term insurance protection is no longer needed and one should be careful before cancelling a term policy.

Curriculum flexibility and innovation to combat declining enrollments

Bill Black

Accounting programs nationwide are experiencing decreasing enrollment and revenue reductions, which complicates dealing with the challenges of staying current in a rapidly changing business environment. Existing curricula are full, so novel material like technological changes and data analytics usually gets injected into existing courses rather than replacing them. We describe how a regional university, focused on teaching rather than research, addressed resource constraints and outdated perceptions of curricula in developing and expanding our relatively new Masters of Accountancy program. Flexibility in identifying student needs and configuring program requirements has contributed to our success to date.

In the current academic and business environment, issues of student recruitment and retention at both the undergraduate and graduate level must be addressed if the programs are to flourish. This requires focusing on the related areas of student needs and employer expectations regarding program content, delivery, and accommodating student requirements while maintaining appropriate instructional rigor. Bostwick et al.'s (2023) six-step process for undertaking major curriculum revisions provides a helpful framework for discussion of how our institutions identified programmatic needs in the context of our institutions' student service and regional service missions. We offer programs designed to provide students with the professional skills and business knowledge needed to succeed in contemporary accounting and business careers.

We provide illustrations of how we addressed: defining the requirements for the program; identifying positive role models and benchmarking against them; defining and modifying course content for changes in certification structure; engaging with employers and our professional advisory groups; and engaging with current and prospective students. Lessons from our experience should be instructive for accounting programs at all levels.

Session 3.2

From Pipeline to Profession: Transforming Your Curriculum with 2024 CPA, CMA, and CIA Resources

Charlotte Roberts, UWorld

This session will provide an overview of the changes to the material available to enhance student preparedness to successfully get certified.

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Now is a Great Time to Engage with the Audit Profession

Brad Schafer, Kennesaw State University

This session will provide an overview of the evolving audit profession, including the wide variety of audit services available for career progression, the demand for audit services, the available talent for the profession, and the role of academia in developing the next generation of auditors.

Session 3.3

Auditing Independence and Ethics: A Generation of Progress or Listing Towards Enron?

Michael Wiggins

In the generation since the Arthur Andersen/Enron debacle and the Sarbanes Oxley response, the general perception has been that auditing ethics have improved. But academic studies, some high-profile auditing failures, and recent findings by the PCAOB have called this presumption into question. According to recent PCAOB inspections, nearly half of all audits have deficiencies, and this number has risen steadily and markedly in the last few years. As PCAOB Chair Erica Y. Williams said "These findings are absolutely unacceptable, and audit firms must make changes to turn things around and live up to their responsibility to investors."

Some of these deficiencies may be due to more lax attitudes in the SOX era, as the industry has settled into an environment in which increased legislation and regulation can create a false sense of security. In short, we may be sliding into an era of regulatory fatigue, where the well intended measures cease to be effective. Other possible issues are the increased complexities involved with auditor independence in a world of complex, Byzantine investments, the entry of private equity into public accounting, and other factors. This presentation discusses several pitfalls that are faced by firms with a focus on case studies.

Friday Banquet

Boyd Search is the Chief Executive Officer of The Georgia Society of CPAs. As CEO, his work is focused on ensuring GSCPA delivers value to members by creating opportunities for CPAs to be leaders in their profession; directing legislative initiatives and advocating on behalf of the profession; communicating the most critical professional issues; delivering relevant high-quality CPE; safe-guarding the professions high professional standards; building community and developing engagement among members and attracting the best and the brightest to careers as CPAs.

Previously Boyd worked as the vice president of education and training for The Ohio Society of CPAs where he profitably managed the Society's continuing professional education program of over 500 courses annually, as well as developed and managed events and sales.

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Session 4.1

Teaching Introductory Accounting - An Interactive Discussion **Paula Mooney, Georgia Southern University, Carl Warren, University of Georgia**

This session will be an interactive discussion of two current topics that have implications for how we teach introductory accounting. Topics include (1) the use of artificial intelligence (AI) and (2) the content and order of how this content is taught in introductory accounting courses. Most of the time will be spent in an interactive discussion among participants.

Session 5.1

The future is now! ChatGPT and its place in the accounting classroom **Taewoo Park & Karen McCarron, Georgia Gwinnett College**

Despite professors' best efforts to thwart cheating, ChatGPT and other similar artificial intelligence (AI) chatbots provide our students with the potential to cheat with more sophistication. In assessing how and where our students could use ChatGPT, we asked whether it could assist with accounting quizzes, and ChatGPT replied, "Of course! I would be happy to help you with accounting quizzes. What specific topics or areas do you need assistance with?" Such a simple request elicited a confident answer that surely will tempt unsuspecting college students with the promise of easy answers to a difficult topic. This presentation demonstrates the potential use of AI chatbots, particularly ChatGPT 3.5, for completing exams and assignments.

We asked ChatGPT several accounting-related questions and found that it excels in natural language processing and quantitative computations. We evaluated ChatGPT's ability to answer diverse types of exam questions and evaluated its responses. Our analysis indicates that ChatGPT can be a valuable tool for achieving high scores on exams, particularly for essay-type questions, despite occasionally providing incorrect answers with confidence. For simple computational problems, it provides accurate answers and ChatGPT may also provide powerful learning content as a tutor by giving students individualized assistance and support.

We focus on the potential uses and abuses of ChatGPT and similar AI chatbots in college settings. We present several types of questions posed to ChatGPT and analyze the AI's ability to answer them correctly. We discuss strategies for decreasing the misuse of ChatGPT in online test environments. Finally, we address alternative ways to mitigate the errors and misinformation ChatGPT sometimes introduces. ChatGPT is wicked smart, but sometimes it gets the answer wrong!

Accounting: Marked Safe from ChatGPT **Jennifer Miller**

Understand the Limitations of ChatGPT in Accounting: This presentation aims to objectively highlight the limitations of ChatGPT in the context of accounting. It is increasingly evident that students are using ChatGPT to cheat, study, research, and more. Accounting is a subject area that illustrates that while AI can be a valuable tool, it should be used with caution and alongside human expertise, especially in domains that require specific knowledge and regulatory compliance, such as accounting.

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Session 5.2

Beyond the Textbook: A Practical Approach to Accounting Education **Savannah Brookshire & Jay Long**

This presentation delves into innovative approaches to teaching accounting by embracing practical, hands-on methods that simulate real-world scenarios encountered by working accountants. Traditional textbook-based learning, while foundational, often falls short in preparing students for the dynamic challenges of the professional accounting landscape. This session advocates for a paradigm shift in accounting education, emphasizing the integration of simulated projects to bridge the gap between theory and practice.

The presenters will explore the benefits of incorporating project-based learning into the accounting curriculum. By immersing students in tasks that mirror the complexities of actual accounting work, educators can foster a deeper understanding of concepts and cultivate critical thinking and problem-solving skills.

The presentation will showcase several projects and simulations that have been successfully implemented into upper-level accounting curriculum in the subjects of Financial and Managerial Accounting, Taxation, and Audit.

Session 6.1

Oral Exams as an Assessment Tool in Online Accounting Classes

Tabitha Floyd, Middle Georgia State University

The increase in online education and the prevalence of cheating in the online environment lead the presenter to seek out nontraditional testing strategies. This presentation will review the presenter's experiment with oral exams over two semesters as an assessment tool to supplement proctored and unproctored traditional exams in online principles of accounting courses. These oral exams were conducted privately with the course instructor via Teams in courses with enrollment of approximately 30 students.

This presentation will cover the structure of the oral exams given, the discovered benefits as well as the difficulties of administering oral exams, the results of student performance on the oral exams verses traditional exams, and recommendations for faculty considering oral exams as a tool to improve student learning outcomes. Implications for future research on this topic will also be addressed.

An Examination of Ethical values of Management Accountants

Donald L. Ariail & Amine Khayati

The success of business firms and other organizations relies on the trustworthiness of reports and other documents prepared by management accountants. This study examines the personal ethical values and ethical value types of management accountants. Data was obtained from a survey of members of the Institute of Management Accountants (IMA). The survey, composed of the Rokeach Values Survey and demographic questions, was delivered by the IMA Research Lab to membership samples. Importantly, the results indicated that the highest-ranked values were consistent with values included in the IMA's Statement of Ethical Professional Practice. That management accountants hold high ethical values better enables them to provide reliable and meaningful work to business firms and other organizations. Another important finding is that older management accountants are more concerned with moral values than their younger colleagues. This finding has notable implications for the future of the profession.

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Session 6.2

"Design a Cryptocurrency" class assignment

Bill Black, University of North Georgia

Even though the markets for NFTs appear to be vanishing, various cryptocurrencies like FTX have floundered, and the upward momentum of even the most widely recognized currencies seems to have evaporated, accounting students still need to understand cryptocurrency and be able to evaluate strengths and weaknesses. This class exercise has been a favorite of MAcc students for the past several years. It asks them to develop a conceptual design for a new cryptocurrency and present it to the class. To do this, they have to understand what a cryptocurrency is, what are likely advantages and disadvantages, what structure might make it viable, and how a successful marketing plan could lead to commercial success. This is a group project, assigned about a week before the presentation date, and some of the best presentations have been highly imaginative and creative. My favorite one was the Senior Citizen Assistance Mechanism (SCAM), targeting unsophisticated and technology-averse individuals through extensive television marketing featuring well-known celebrity endorsers. Motto: "With SCAM, you always know where your money has gone". And one of the teaching points in the feedback identifies whether their chosen domain name or currency name has already been claimed and is not available.

Using The Cash Flow Statement To Help Beginning Accounting Students Understand The Financial Results of a Business

Kent Poff, University of North Georgia

A committee of the Accounting Faculty of the University of North Georgia spoke with faculty members that teach junior and senior business courses about what business students know and need to know about accounting to be successful in upper-level business courses. Not surprisingly, faculty members note that students do not have or retain enough of the accounting knowledge that is needed in junior and senior level business courses, particularly reading, understanding, and analyzing financial statements. As a result of this input, the Accounting Faculty placed a renewed focus on not just preparing, but reading, understanding, and analyzing financial statements. The cash flow statement had previously been covered in second accounting course, but we moved it to the first accounting course. Part of the thinking of the move was that the cash flow statement integrates the income statement and balance sheet and forces a student to think about all the statements.

In addition, businesses, (especially small businesses) make decisions based on cash flow, not on more sophisticated accounting issues. Preparing the cash flow statement helps students understand how net income, dividends, and changes in the balance sheet effect cash flows throughout the course as various income statement, retained earnings statement and balance sheet topics are discussed.

This paper develops a mathematical model of the cash flow statement and comes to several conclusions. The results can be used throughout the first Financial Accounting course to help students understand how the financial statements are useful in understanding the results of the business operations.

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2024 Annual Business Meeting Agenda
February 3, 2024



Call to Order	Ann Young, President
Review and approve 2023 meeting minutes	Brad Schafer, Secretary
Treasurer's report <ul style="list-style-type: none">Financial Report for the year ending July 31, 2023Annual Form 990 e-postcard filing (due December 15th)Annual Corporate filing with the State of Georgia (due April 1st)	Sondra Smith, Treasurer
Nominations and elections of the 2024-2025 Secretary	Paula Mooney, Vice President
Other Business: GAAE members' accolades/accomplishments Completion of the GAAE 2024 Annual Meeting evaluation form Acknowledgements "Passing the Gavel" and welcoming the 2024-2025 GAAE Board	Ann Young, President
2025 Annual Meeting save the date and location	Paula Mooney, Vice President

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First Name	Last Name	College
Donald	Ariail	Kennesaw State University
Ernest	Asare-Nkansah	Georgia State University Perimeter College
Bill	Black	University of North Georgia
Jennifer	Bolden	Western Governors University
Savannah	Brookshire	Piedmont University
Regina	Butts	Fort Valley State University
Coy	Chambers	Southern Regional Technical College - Thomasville
M. Catherine	Cleaveland	Kennesaw State University
Debora	Constable	Perimeter College @ Georgia State University
Marschell	Davidson	West Georgia Technical College
Anne	Duke	University of North Georgia
Dustin	Emhart	North Georgia Technical College
Angie	Glisson	Ogeechee Technical College
Dawn	Hart	Georgia Southwestern State University
Erskine	Hawkins	Atlanta Technical College
Amy	Hrinsin	Kennesaw State University
Carol	Hulsey	Kennesaw State University
Denesha	Jordan	Columbus Technical College
Amine	Khayati	Kennesaw State University
Kara	Kostiuk	Wesleyan College
Jay	Long	Piedmont University
Penelope	Lyman	University of North Georgia
Karen	McCarron	Georgia Gwinnett College
S. Cathy	McCrary	Georgia Gwinnett College
Jennifer	Miller	Perimeter College of Georgia State University
Stephanie	Miller	Kennesaw State University
Lowell	Mooney	Georgia Southern University
Paula	Mooney	Georgia Southern University
Adel	Novin	Clayton State University
Taewoo	Park	Georgia Gwinnett College
Karen	Parrott	Wiregrass Technical College
Kent	Poff	University of North Georgia
Pauline	Ray	Thomas University

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First Name	Last Name	College
Joey	Sanders	Silikal America
Brad	Schafer	Kennesaw State University
Hyekyung (Hannah)	Seo	Albany Technical College
Jen	Smith	Kennesaw State University
Sondra	Smith	Georgia Southwestern State University
Dr. Sandria	Stephenson	Georgia College & State University
Melody	Tawzer	Southern Regional Technical College - Tifton
Danielle	Taylor	Georgia Southwestern State University
Carl	Warren	University of Georgia, Athens
Maliece	Whatley	Georgia Southern University
Michael	Wiggins	Georgia Southern University
Ann	Young	Southern Regional Technical College



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Georgia Association of Accounting Educators (GAAE) 2023 Annual Business Meeting February 4, 2023

President Cathy McCrary called the meeting to order at 12:17 pm. She welcomed everyone and called on Secretary Sondra Smith to present the 2022 meeting minutes.

Secretary Smith asked whether any revisions were necessary for the 2022 annual meeting minutes. Since there were none, she called for a motion to approve the 2022 annual meeting minutes. Danielle Taylor moved to approve the minutes and Carl Gabrini seconded the motion. The motion to approve the 2022 meeting minutes passed unanimously.

Treasurer Paula Mooney presented the Treasurer's Report for the year ended July 31, 2022. Joey Sanders made a motion to accept the treasurer's report and Carl Gabrini seconded the motion. The motion to approve the 2022 treasurer's report passed unanimously. Treasurer Mooney said form 990 was filed in December. Our corporate registration that wasn't due until April 1 is also taken care of. So, we are up to date on our corporate filings and tax filings. If you recall from the minutes, we had put together a financial task force to look at our spending. We had one meeting and decided we didn't need a task force. If there is anything good that came out of the pandemic, we came out with a surplus as it didn't take as much money to host a virtual convention. President McCrary stated that the conference fee you have to pay is really low and does not cover all the costs of the conference. So, we want to make sure we keep a cushion in our budget.

Next, vice-president Ann Young asked for nominations to fill the position of secretary for 2023-2024. Vice-president Ann Young explained the process of the election process. The following individual was nominated: Brad Schafer, Kennesaw State University, nominated by Lowell Mooney. Shannon Shumate seconded the motion with the body unanimously agreeing to appoint Brad Schafer as the 2023-2024 secretary.

President Cathy McCrary recognized some of the GAAE members' accolades and accomplishments over the past year. She also showed everyone where to complete the evaluation for the conference online. President McCrary thanked the following committees: 1. Cash balance committee – Jennifer Bolden, Stephanie Miller, Maliece Whatley, Paula Mooney and Ann Young. She appreciated their willingness to form and participate in this committee. 2. Membership Committee – Coy Chambers, Gina McFarlin, Joey Sanders, Shannon Shumate and Sondra Smith. This committee stepped it up as far as sending information and making phone calls to all the accounting professors in the state which resulted in an increase of 20 percent in attendance this year. Finally, thank you to the following officers this past year for everything you did to make this a great year and a successful conference: Ann Young, Vice President; Paula Mooney, Treasurer; and Sondra Smith, Secretary. Also, thank you to Karen and Jim at Georgia Gwinnett College, several students from Georgia Gwinnett College and my Dean for all everyone has done to help me make this conference the best it can be.

President McCrary then passed the gavel to our 2023-2024 president, Ann Young.

The meeting was adjourned at 12:49 pm.

Respectfully submitted by Sondra Smith, 2022-2023 GAAE Secretary



**Georgia Association of Accounting Educators
Treasurer's Report
For the Year Ended July 31, 2023**

	7/31/2023	7/31/2022
Beginning Cash Balance	\$ 19,325.32	\$ 20,532.24
Inflows:		
Registrations	\$ 4,725.00	\$ 2,287.70
Guest Meals	-	140.00
Sponsors:		
GSCPA Educational Foundation	\$ 2,000.00	\$ 2,000.00
McGraw-Hill Education	750.00	800.00 (meals)
StudentsExcel	750.00	750.00
UWorld Roger CPA Review	750.00	750.00
Labrynth Learning	500.00	
Doctoral Students Retreat		250.00
Becker Professional Education	750.00	500.00
Wiley	500.00	500.00
Total Sponsors	\$ 6,000.00	\$ 5,550.00
Total Inflows	\$ 10,725.00	\$ 7,977.70
Outflows:		
Meeting venue/meals	\$ 1,740.00	\$ 3,200.00
Meals	\$ 2,130.60	\$ 4,995.27
GSCPA Educational Foundation donation	1,000.00	
Speaker Honorarium and travel	1,383.76	712.10
Student Assistance	250.00	
Corporate registration	30.00	30.00
Supplies/Printing/Etc	686.44	38.82
Insurance	388.00	
PayPal charges	294.46	208.43
Bank Charges		-
Total Outflows	\$ 7,903.26	\$ 9,184.62
Book Cash Balance	\$ 22,147.06	\$ 19,325.32

Paula Y. Mooney
Treasurer August 1, 2022 - July 31, 2023

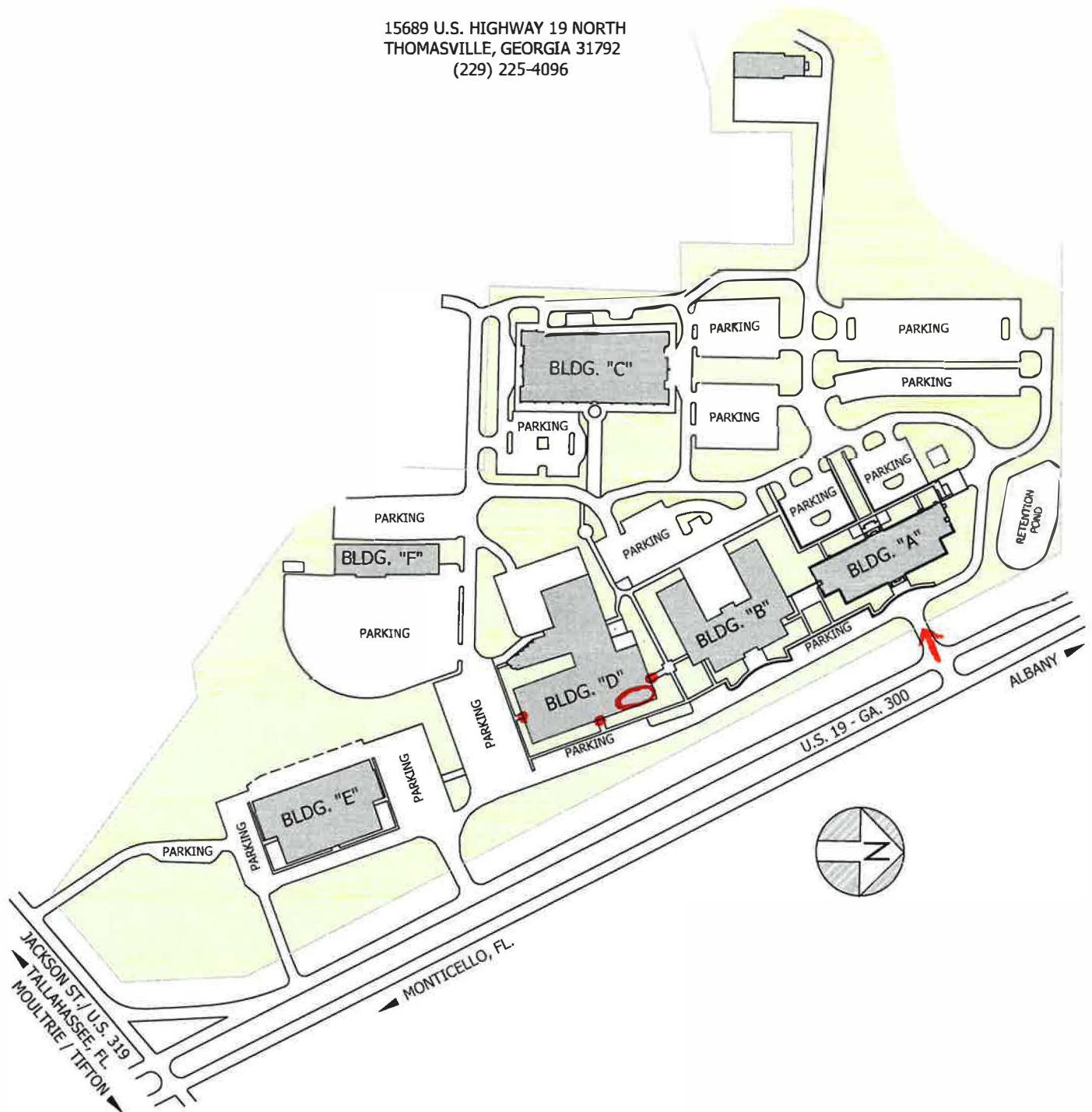


SOUTHERN REGIONAL

TECHNICAL COLLEGE

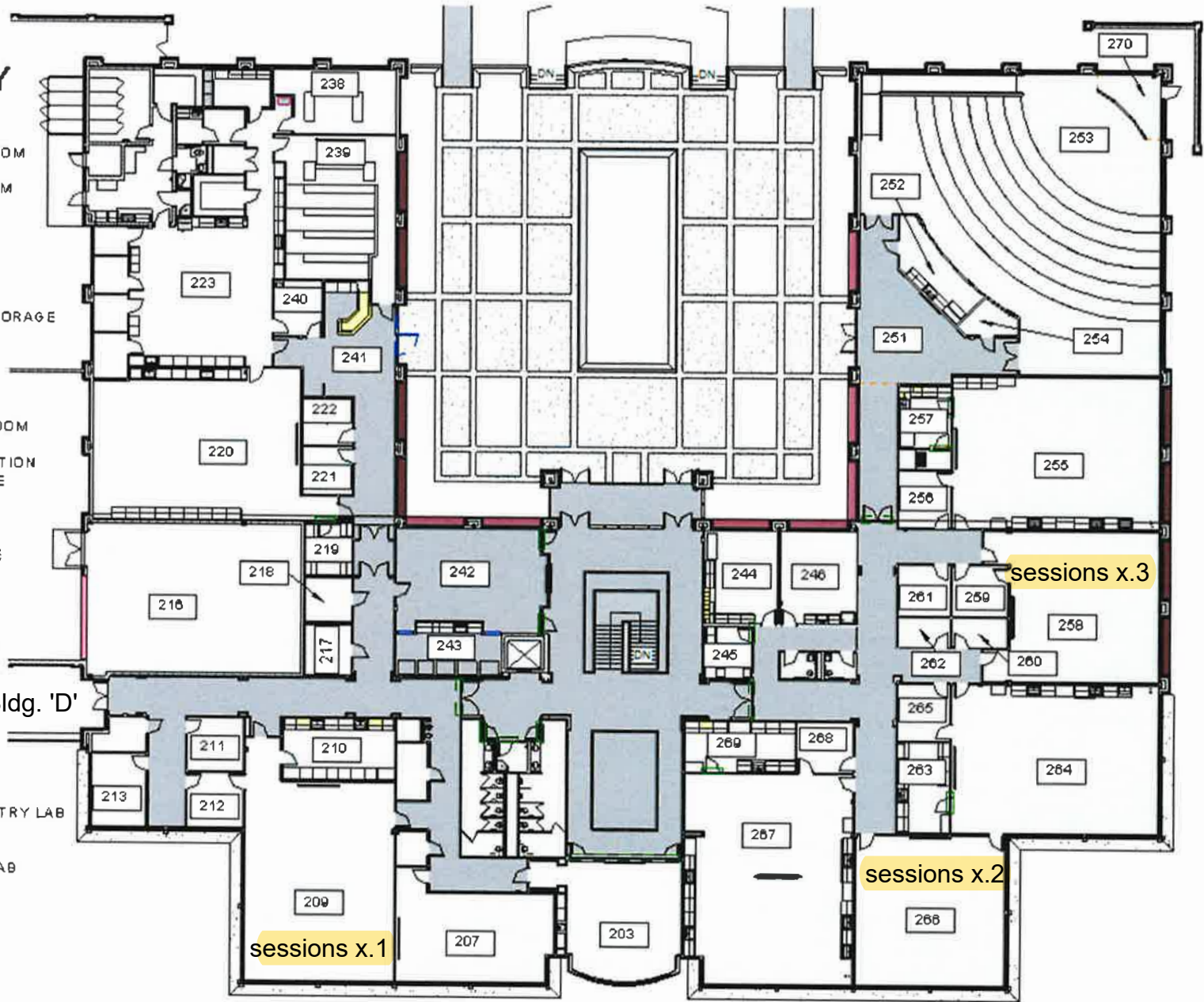
THOMASVILLE - MAIN CAMPUS

15689 U.S. HIGHWAY 19 NORTH
THOMASVILLE, GEORGIA 31792
(229) 225-4096



DIRECTORY

- 203 - CONFERENCE ROOM
- 207 - CLASSROOM
- 209 - LFWM CLASSROOM
- 210 - LFWM LAB
- 212 - OFFICE
- 211 - ELECTRICAL
- 213 - OFFICE
- 217 - ELECTRICAL
- 218 - DATA
- 219 - VET TECH LAB STORAGE
- 220 - VET TECH LAB
- 221 - OFFICE
- 222 - OFFICE
- 223 - 237 - VET TECH
- 238 - SURGERY
- 239 - OBSERVATION ROOM
- 240 - VET TECH EXAM
- 241 - VET TECH RECEPTION
- 242 - STUDENT LOUNGE
- 243 - VENDING
- 244 - WORK ROOM
- 245 - RECEPTION
- 246 - FACULTY LOUNGE
- 251 - PREFUNCTION
- 252 - SERVICE
- 253 - LECTURE HALL
- 254 - ELECTRICAL
- 255 - A&P CLASSROOM
- 256 - OFFICE
- 257 - LAB STORAGE
- 258 - CLASSROOM to Bldg. 'D'
- 259 - OFFICE
- 260 - STORAGE
- 261 - ELECTRICAL
- 262 - DATA
- 263 - LAB STORAGE
- 264 - PHYSICS/ CHEMISTRY LAB
- 265 - OFFICE
- 266 - CLASSROOM
- 267 - MICROBIOLOGY LAB
- 268 - OFFICE
- 269 - LAB STORAGE
- 270 - BACKSTAGE



UPPER LEVEL BUILDING B