



Welcome to the 2026 GAAE Annual Meeting

***Integrity in Action: Leading
with Ethics & Accountability***





GEORGIA ASSOCIATION OF ACCOUNTING EDUCATORS

<https://gaae.org/>

February 6-7, 2026

Welcome to our 2026 Annual Meeting

2025– 2026 Officers

Sondra Smith, President
Georgia Southwestern University

Mike Wiggins, Vice President
Georgia Southern University

Vacant, Treasurer

Vacant, Secretary

We are grateful for our 2026 GAAE Annual Meeting Sponsors



Gold Sponsors

Becker+



Bronze Sponsors



2026 Georgia Association of Accounting Educators Conference Program

February 6 – 7, 2026

Georgia Southwestern State University, Americus, Georgia

Friday, February 6, 2026		
9:30 – 11:00 am	Sponsor Set Up	
11:00 – 11:45 am	Registration, Mingle with Sponsors	COBAC entry
11:45 am – 1:30 pm	Welcome and lunch with Keynote Speaker Dr. Michelle Johnston, President, Georgia Southwestern Keynote Address Cynthia Cooper, Whistleblower for WorldCom	Private Dining Room
1:30 – 1:45	Break	
1:45 – 2:35	CONCURRENT SESSIONS 1	Breakout Room
1.1 – Two 25 min	<i>Student and Practitioner Cheating: A Crisis for the Accounting Profession</i> Donald L. Ariail, Amine Khayati, Carol Hulsey, Kennesaw State University <i>The Effect of An Integrity Statement on Exam Cheating by Introductory Accounting Students</i> Donald L. Ariail, Amine Khayati, Carol Hulsey, Kennesaw State University	1
1.2 – Two 25 min	<i>Empowering Students with AI: Practical Classroom Applications</i> Cori Crews and Candace Witherspoon, Valdosta State University <i>Use AI or You're Fired</i> Carol Sargent, Mercer University	2
1.3 – One 50 min	<i>Teaching audit risk with Bayesian networks: Is the AICPA audit risk model wrong?</i> Kurt Schulzke, University of North Georgia	3
2:35 – 3:10	Break with Our Sponsors	
3:10 – 4:00	CONCURRENT SESSIONS 2	
2.1 – One 50 min	<i>All in on AI: A Teacher's Guide to Generating Meaningful Assignments</i> Cindi Bearden and Samantha Sick, LaGrange College	1
2.2 – One 50 min	<i>Accountants Under Pressure: Moral Disengagement, Job Embeddedness, and Unethical Behavior</i> Stephen Patrick, Brenau University	2
2.3 – One 50 min	<i>Connecting with Accounting Students: Tips for the Classroom</i> W. Brian Dowis and Michael Wiggins, Georgia Southern University	3
4:00 – 4:10	Break	
4:10 – 5:00	CONCURRENT SESSIONS 3	
3.1 – One 50 min	<i>Integrity in Action: Teaching AI Skepticism in Accounting Classrooms</i> Tomeika William, Albany State University	1
3.2 – One 50 min	<i>Teaching Forecasting in R with CMS Hospital Cost Data</i> Kurt Schulzke, University of North Georgia	2
3.3 – Two 25 min	<i>Business and Accounting Student Academic Dishonesty: Ethical Theory-Related Rationalizations and Cheating Perceptions</i>	3

	Donald L. Ariail, Amine Khayati, Carol Hulsey, Kennesaw State University <i>Sustainability Performance and the Efficiency of Financial Reporting</i> Mohammad Jizi, Georgia College & State University	
5:00 – 5:30 pm	Transition for Guest Speaker at the Rylander Theatre	
5:30 – 7:30 pm	Guest Speaker Boyd Search, CEO, Georgia Society of CPA's	Rylander Theater
Saturday, February 7, 2026		
8:00 – 9:00	Business Meeting with Breakfast	Private Dining Room
9:05 – 10:20	Panel Discussion: The State of Fraud in the Accounting Profession Tom Buckhoff, Georgia Southern University, Moderator Paula Mooney, Georgia State Board of Accountancy Rene Smith, President/CEO Sumter EMC Reda Rowell, Fund Management Ansley Duffey, Graduate of GSW, works at Draffin Tucker	
10:20 – 10:30	Break	
10:30 – 10:55 am	CONCURRENT SESSIONS 4	Breakout Room
4.1 – One 50 min	<i>Bridging the AI Competency Gap: Raw Data Analysis for a New Curriculum Framework in Artificial Intelligence</i> Damon M. Scott, Kennesaw State University	1
4.2 – One 50 min	<i>AI in Action: Practical Tools for Accounting Educators</i> Catherine Whelan, Middle Georgia State University	2
4.3 – Two 25 min	<i>Empowering Integrity: Engaging Introductory Accounting Students in Fraud Prevention through Internal Control Analysis</i> Lisa Nash, University of North Georgia <i>Reducing DFW Rates in Intermediate Accounting I through Diagnostic Assessment and Boot Camp Intervention</i> Adel Novin, Angelina Boden, Hailey Long, Clayton State University	3
10:55 – 11:05	Break	
11:05 – 11:55	CONCURRENT SESSIONS 5	
5.1 – One 50 min	<i>Understanding the Distortions in the Use of Artificial Intelligence (AI) to Complete Budgeting Assignments in Managerial and Cost Accounting Courses</i> Sandria Stephenson, Georgia College & State University	1
5.2 – Two 25 min	<i>Scaffolding Fraud Education: Designing an Undergraduate-to-MBA Pathway that Builds Professional Judgment</i> Sondra Smith, Georgia Southwest State University <i>Comparison of Artificial Intelligence (AI) Assisted versus Traditional Systematic Review Approaches: Evidence from Accounting Education Literature</i> Merve Acar, Middle Georgia State University	2

5.3 – Two 25 min	<i>Sustainability Performance and the Efficiency of Financial Reporting</i> Mohammad Jizi, Georgia College & State University <i>Sponsor-Becker: Options for Accounting Majors: CPA, CMA, EA, CIA</i> Robyn Hampton-Peers, Account Manager, Becker Professional Education	3
12:10 – 12:20	Closing Remarks and Meeting Adjourned , Sondra Smith, President, GAEE	

Keynote Speaker

Cynthia Cooper

M.S., CPA, CISA, CIA, CFE
Whistleblower for WorldCom



Cynthia Cooper is an internationally recognized leader on ethics, integrity, and corporate accountability. She is best known for her role as the whistleblower who helped uncover the massive accounting fraud at WorldCom, one of the largest corporate scandals in U.S. history. Her courageous actions earned her recognition as a **Time Magazine Person of the Year**, along with numerous awards for leadership, ethics, and public service.

Today, Cynthia Cooper is a sought-after keynote speaker and author who inspires audiences around the world to lead with integrity, even in the face of pressure and adversity. Drawing on her real-world experience, she speaks powerfully about ethical decision-making, organizational culture, and the importance of accountability in business and education. Her message resonates strongly with educators, students, and professionals committed to shaping ethical leaders for the future.

Session Abstracts:

Friday, February 6

Session 1.1

The Effect of An Integrity Statement on Exam Cheating by Introductory Accounting Students

Donald L. Ariail, Amine Khayati, Carol Husley – Kennesaw State University

This study explores the effect of an integrity statement included at the beginning of online examinations taken by students in Principles of Financial Accounting classes. Our sample is composed of numerous exam data points covering tests administered over four years. The results suggest that integrity statements reduce cheating behaviors. Furthermore, students enrolled in fully online classes, compared to students enrolled in face-to-face classes, display higher indications of cheating. Differences are also found across multiple exams taken during a semester, with cheating behaviors being the highest during final exams. In addition, cheating behaviors spiked during the COVID-19 pandemic. Among the demographic variables, age and student status (seniority) are consistently associated with higher indications of cheating. Our findings have implications for reducing cheating in all testing environments—both academic and non-academic. Additionally, our findings provide consistent exam and demographic patterns important to educators in their efforts to curb academic misconduct.

Student and Practitioner Cheating: A Crisis for the Accounting Profession

Donald L. Ariail, Amine Khayati, Carol Husley – Kennesaw State University

In this essay, we propose that the prevalence of cheating by accounting students and serial cheating by accounting practitioners at Big-4 accounting firms are related. Our model of this problem suggests that students who cheat in school, become practitioners who cheat in practice, and that practitioners, in turn, model dishonest behavior for students. We propose that this vicious cycle of dishonesty poses a threat to the public's trust in the accounting profession and that this crisis calls for drastic measures, both in academia and in practice, akin to measures like Sarbanes-Oxley 2002. As an honorable profession, dishonesty cannot be tolerated. Brief overviews are presented of the prevalence of cheating, both by students and by accounting practitioners, notably, the recent Big-4 cheating scandals. Suggestions are included for a three-prong approach by accounting stakeholders to reduce this egregious ethical problem—a problem that, we suggest, is causing a new crisis in confidence for the accounting profession.

Session 1.2

Empowering Students with AI: Practical Classroom Applications

Cori Crews and Candace Witherspoon, Valdosta State University

Artificial intelligence is reshaping how students learn and engage with accounting concepts. As AI tools rapidly evolve, educators face both opportunities and challenges in integrating them effectively into the classroom. This presentation offers a practical, adaptable approach to leveraging AI to strengthen student learning and engagement across courses. The presenters will demonstrate an “AI Study Lab” assignment that was developed for their accounting students, designed to introduce them to AI platforms as a study and learning companion. The exercise walks students through seven hands-on applications, including generating concept explanations, quizzes, flashcards, case studies, games, practice exercises, and personalized study plans. Students reflect on both the benefits and limitations of AI in learning and professional contexts.

The session will also feature a demonstration of Google's Notebook LM, highlighting its ability to transform class materials into custom podcasts and narrated study videos—a powerful way to reach auditory and visual learners. Participants will see how Notebook LM can personalize content delivery and promote deeper understanding through active listening and AI-assisted explanation. Attendees will receive copies of the “AI Study Lab” exercise, guidance for adapting it to other courses, and examples of Notebook LM outputs to inspire their own AI-enhanced teaching.

Use AI or You're Fired

Carol Sargent, Mercer University

"At companies big and small, employees have feared being replaced by AI. The new threat: Being replaced by someone who knows AI" (WSJ 2025). How can we teach students how to work with AI systems in ways that are effective, efficient, ethical, and safe? Deciding what work should be done by humans and what should be done by AI requires understanding what AI does well and what it does not do well. This presentation will explore whether guiding students through a structured and then unstructured AI accounting assignment (1) changes their attitudes about AI (using pre- and post- survey), (2) leads them to think AI is a good way to learn, and (3) helps them to see the limits of AI in various stages of work (problem exploration, deployment of a process, and learning about accounting concepts). The goal was to help students move towards knowing the features of good human-AI teams as career readiness. Spoiler alert: Delegating learning to AI does not work. The goal is to see if students arrive at that aha-moment themselves. Note: data collection and analysis is currently underway so conclusions are pending and may change the abstract and presentation content.

Session 1.3

Teaching audit risk with Bayesian networks: Is the AICPA audit risk model wrong?

Kurt Schulzke, University of North Georgia

The AICPA has defined "audit risk" in AU-C 200 and AU-C 315, producing the widely quoted formula $\text{Audit Risk (AR)} = \text{Risk of Material Misstatement (RMM)} \times \text{Detection Risk (DR)}$, where $\text{RMM} = \text{Inherent Risk (IR)} \times \text{Control Risk (CR)}$. Therefore, as stated by the formula, $\text{AR} = \text{IR} \times \text{CR} \times \text{DR}$. While this risk "formula" may be a handy memory jogger for the CPA exam, it is mathematically incorrect according to the laws of probability. The error lies in the implicit assumption that IR, CR, and DR are independent of each other. If any one of IR, CR, or DR is affected by (dependent on) one or more of the others, then AR cannot equal their product. The argument can be made that multiple such dependences are present, e.g. CR is dependent on IR, and DR is dependent on CR. Whether or not the AICPA is aware of this error, the AU-C 200 leaves a convenient escape for the numerically challenged. Paragraph .A42 states merely that auditors may use various approaches to assess RMM, including a model that expresses the general relationship of the components of audit risk in mathematical terms. By implication, a mathematical model is not required. This presentation demonstrates the mathematical approach used by the author to teach audit risk in undergraduate and graduate courses, modeling RMM and audit risk probabilistically using an open-source Bayesian network application. This approach accounts for dependencies among components of the audit risk formula and engages students in active consideration of and debate over those dependences. The output of the process is a numeric estimate of the risk presented as a probability distribution.

Session 2.1

All in on AI: A Teacher's Guide to Generating Meaningful Assignments

Cindi Bearden and Samantha Sick, LaGrange College

Artificial intelligence (AI) is integral to students' lives. With practice, accounting educators can make AI integral to their curriculum design and learning materials. This fifty-minute presentation offers hands-on, tried-and-true guidance on how AI can be employed to develop creative projects, generate unique quizzes, and tailor assignments to individual learning needs. Specifically, we will: (1) guide participants through accessing AI (ChatGPT or Gemini), then show the prompts and final outcomes for (2) an upper-level tax case study and (3) introductory accounting quizzes. With this training, accounting educators of any course and experience level can maximize their teaching effectiveness and improve student learning outcomes with the use of AI.

Session 2.2

Accountants Under Pressure: Moral Disengagement, Job Embeddedness, and Unethical Behavior

Stephen Patrick, Brenau University

This presentation examines findings from a quantitative study that explores how psychological and organizational factors influence unethical behavior among accounting professionals. Grounded in the Fraud Diamond theoretical framework, the study evaluated the predictive impact of job insecurity, moral disengagement, and job embeddedness on accountants' ethical decision-making. The research surveyed professionals in the accounting field, assessing the extent to which internal rationalization mechanisms and external job factors contribute to a higher risk of unethical actions.

The results highlight moral disengagement as the most significant predictor of unethical behavior, suggesting that internal justifications and cognitive distortions are often more influential than external pressures like job loss fears. Surprisingly, the study found that high job embeddedness—typically associated with retention and loyalty—did not reduce unethical tendencies and, in some cases, exacerbated them. These findings challenge conventional views that organizational commitment inherently promotes ethical conduct and raise important questions about how ethical risks are managed within both accounting firms and educational settings.

Participants will be encouraged to reflect on the implications of these findings for accounting education, including how faculty can better integrate behavioral ethics and real-world ethical dilemmas into the curriculum. The session will also offer classroom-ready strategies for increasing ethical resilience and student awareness through case studies, simulations, and values-based instruction.

This session is particularly relevant for accounting faculty, curriculum designers, and academic leaders committed to strengthening ethical foundations in the profession. Attendees will leave with actionable insights for shaping the next generation of ethically grounded accountants.

Session 2.3

Connecting with Accounting Students: Tips for the Classroom

W. Brian Dowis and Michael Wiggins, Georgia Southern University

To be an effective teacher of any subject, an educator should be able to connect with his or her students. True learning is achieved when students take responsibility for their learning and are motivated which leads to critical thinking and growth. How does an educator motivate a group of students? I would argue that any educator can inspire/motivate students to perform at their highest level. Where does inspiration originate? When a student knows that a professor cares about them, they will tend to perform better than when a student feels that the teacher is simply trying to teach without truly connecting. This presentation will cover three concepts that will help your students feel connected to you as their professor, inspiring learning and ownership of their actions in your course. The first concept is connection. The ability of a student to relate to a professor will help eliminate the perceived valley between a faculty member and his or her students. The second concept is commonality. When a professor shares common interests/experiences with the student, a student will feel more comfortable asking questions, getting answers wrong, critical thinking, etc. The last concept is forced focus. Getting students to engage in the classroom is vital to getting students interested in the material and to them taking ownership. One method I use is calling on every student in the classroom every class meeting after learning all of their names. I also give them a bailout word when they do not know the answer for instance. When a faculty member implements these three concepts, more students will be engaged and maximize their time with the faculty member in the classroom.

Session 3.1

Integrity in Action: Teaching AI Skepticism in Accounting Classrooms

Tomeika William, Albany State University

Artificial Intelligence systems can improve the learning experience in accounting, but it can also mislead if used without scrutiny. This session introduces an instructional activity designed to teach professional skepticism and ethical responsibility in Accounting Principles. The Sweet Bean Café Cash, Fraud, and Internal Control case requires students to prepare a manual bank reconciliation and spot weaknesses in cash controls. Using the scenario and prompts, students are required to enter this same data within an AI tool to create a second solution to evaluate. Students will compare the two outcomes, identify discrepancies, submit the outcome of choice and discuss their experience trusting an AI system. This process should lead to honest reflection in financial errors and ethical issues through human neglect or overreliance on AI systems. This exercise encourages accuracy, accountability, and responsible technology use skills that are key to the accounting profession. Participants will receive assignment materials and an ethical reflection rubric to use in their own Accounting Principles courses.

Session 3.2

Teaching Forecasting in R with CMS Hospital Cost Data

Kurt Schulzke, University of North Georgia

With major HHS reforms being considered in Washington, much uncertainty surrounds the continuing financial viability of U.S. hospitals. The CMS Hospital 2552-10 Cost Report (Form CMS-2552-10) must be filed annually by all Medicare-participating hospitals, which total roughly 3,000. The Form must be certified as free of misrepresentation by the hospital's CFO, subject to criminal prosecution. The Form contains a treasure trove of demographic, medical service, revenue, and cost data for each hospital. Since 2010, the CMS database of Form responses has

grown to more than 500 million data points. Forecasting is a valuable tool in a wide variety of audit, internal audit, financial accounting, and forensic accounting settings, e.g., business valuation, damages estimation, impairment testing, revenue recognition, lease accounting, allowance for credit losses, and fair value measurement. With this background, this presentation will demonstrate how to teach introductory time series analysis and forecasting in an upper-level or graduate accounting course using the open-source R fpp3 package and actual data extracted from CMS's Form CMS-2552-10 database. The workflow will move expeditiously through data import, data preparation and wrangling, visualization of time series and STL decomposition, as well as modeling and forecasting.

Session 3.3

Business and Accounting Student Academic Dishonesty: Ethical Theory-Related Rationalizations and Cheating Perceptions

Donald L. Ariail, Amine Khayati, Carol Husley, Kennesaw State University

This study extends ethics research on the Fraud Triangle element of rationalization by applying it to academic cheating by students. Using six theory-related scenarios, student perceptions of academic misconduct are examined. The results reveal that most students make ethical decisions. Nevertheless, around 10 to 37 percent of students evoked an interpretation of these theory-related scenarios to rationalize cheating behavior. The highest incidences of unethical rationalizations applied to scenarios related to the Kantian and utilitarian ethical theories. Also troubling, students who were accounting majors and those who had previously taken an ethics course did not differ from other students in evoking cheating rationalizations. Other demographic differences in rationalizing cheating were found for the variables of gender, academic level, culture, and political orientation. We additionally discuss insights from students' opinions on cheating reporting and punishments. Overall, the findings are relevant to academicians and administrators concerned with accounting pedagogies that include ethical theories and strategies to disincentivize academic cheating.

Sponsor – Students Excel: Microsoft Copilot

David Ringstrom

Friday Meeting at Rylander Theater

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, safeguarding 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.

Saturday, February 7

Panel Discussion: The State of Fraud in the Accounting Profession

Paula Mooney, Georgia State Board of Accountancy Member

Ansley Duffey, Recent Graduate, Draffin Tucker

Rene Smith, President, CEO, Sumter EMC

Reda Rowell, Fund Management (retired)

Moderator: Tom Buckhoff, Georgia Southern University

A moderated discussion between **accounting educators and outside professionals** on how ethical expectations, fraud risks, and technology are reshaping the accounting profession—and how education can keep up.

Session 4.1

Bridging the AI Competency Gap: Raw Data Analytics for a New Curriculum Framework in Artificial Intelligence

Damon M. Scott, Kennesaw State University

Artificial Intelligence systems can improve the learning experience in accounting, but it can also mislead if used without scrutiny. This session introduces an instructional activity designed to teach professional skepticism and ethical responsibility in Accounting Principles. The Sweet Bean Café Cash, Fraud, and Internal Control case requires students to prepare a manual bank reconciliation and spot weaknesses in cash controls. Using the scenario and prompts, students are required to enter this same data within an AI tool to create a second solution to evaluate. Students will compare the two outcomes, identify discrepancies, submit the outcome of choice and discuss their experience trusting an AI system. This process should lead to honest reflection in financial errors and ethical issues through human neglect or overreliance on AI systems. This exercise encourages accuracy, accountability, and responsible technology use skills that are key to the accounting profession. Participants will receive assignment materials and an ethical reflection rubric to use in their own Accounting Principles courses.

Session 4.2

AI in Action: Practical Tools for Accounting Educators

Catherine Whelan, Middle Georgia State University

As artificial intelligence (AI) rapidly transforms the accounting profession, educators face both opportunities and challenges in preparing students for this evolving landscape. This interactive, hands-on session is designed specifically for accounting faculty who are interested in exploring practical, ethical, and innovative uses of AI in their courses. The session will address common faculty concerns, including academic integrity and the risk of student misuse of AI, by demonstrating strategies for designing AI-resilient assessments and fostering responsible AI usage. Real-world examples will illustrate how AI is currently used in accounting practice, highlighting the importance of integrating these skills into the curriculum. Attendees will participate in guided activities using BoodleBox (boodlebox.ai) to create case studies, quizzes, rubrics, and reflective prompts using AI, with opportunities to customize outputs for their own courses. To maximize the benefit of this workshop, participants are encouraged to bring a laptop and relevant course materials. By the end of the session, faculty will leave with actionable resources, increased confidence in leveraging AI for teaching, and a roadmap for supporting students' professional development in an AI-enhanced accounting environment.

Session 4.3

Empowering Integrity: Engaging Introductory Accounting Students in Fraud Prevention through Internal Controls Analysis

Lisa Nash, University of North Georgia

In today's rapidly evolving accounting landscape, cultivating ethical awareness and fraud prevention skills must begin at the foundational level. This presentation highlights an active learning assignment given in the Principles of Accounting course that immerses students in real-world risk assessment and internal control design. The assignment challenges students to evaluate fraud risks across key accounting cycles, such as sales, purchasing/payment, payroll, and fixed assets to propose control processes that safeguard assets, ensure compliance, and promote accurate reporting. Students conduct a risk assessment, identify at least five mitigating controls, and analyze real-world examples to contextualize their findings. The assignment culminates in peer-reviewed presentations that emphasize visual storytelling and verbal communication, reinforcing both technical and ethical competencies.

This session will: Demonstrate how introductory students can meaningfully engage with internal control concepts. Offer a replicable framework for instructors to adapt in their own classrooms. Highlight how early exposure to internal controls fosters a culture of accountability and ethical decision-making.

By equipping students with practical tools and ethical frameworks from the outset, instructors can better prepare students to lead with integrity in a profession increasingly shaped by technology, regulation, and public trust.

Reducing DFW Rates in Intermediate Accounting I Through Diagnostic Assessment and Boot Camp Intervention

Adel, Novin, Angelina Boden, Hailey Long, Clayton State University

Intermediate Accounting I, a gateway course in undergraduate accounting curricula, consistently exhibits elevated drop, fail, and withdrawal (DFW) rates. These outcomes often reflect a foundational issue: students frequently enter the course without adequate retention of foundational concepts from introductory financial accounting. Prior research in accounting education consistently identifies prerequisite knowledge as a key predictor of success in Intermediate Accounting I. This study evaluates a three-stage instructional intervention designed to improve student readiness and reduce DFW rates at a regional public university beginning in Spring 2026.

The intervention initiates with a diagnostic pre-assessment administered on the first day of class, targeting core competencies such as account classification, the accounting equation, transaction analysis, T-accounts, basic adjusting entries, and financial statement preparation. Students scoring below a predetermined benchmark will participate in a two-day Accounting Boot Camp featuring structured review, guided practice, and immediate feedback. A post-assessment, parallel in structure to the pre-assessment, will follow to measure short-term learning gains.

Descriptive and inferential statistical analyses will evaluate: (1) improvement between pre- and post-assessment scores, (2) correlations between diagnostic performance and scores on the first Intermediate Accounting I exam, and (3) the intervention's impact on final course outcomes, including overall DFW rates. The hypothesis is that targeted early-semester remediation will significantly reduce prerequisite knowledge gaps and enhance student persistence and success.

Findings will contribute to accounting education literature by offering an evidence-based, scalable model for early identification and remediation of prerequisite deficiencies. The intervention is adaptable for institutions facing similar challenges in gateway accounting courses and supports broader efforts to improve student retention and success in the discipline.

Session 5.1

Understanding the Distortions in the Use of Artificial Intelligence (AI) to Complete Budgeting Assignments in Managerial and Cost Accounting Courses

Sandria Stephenson, Georgia College and State University

This presentation demonstrates that AI is not at all the panacea that many believe it is. It highlights how AI can make it all wrong and can also allow students to earn a lower grade if they do not apply the concepts of budgeting carefully to the budgeting process using AI. The presentation showcases the results of a "Battle of the Budget Project," comparing projects by teams who utilized AI (although not authorized to do so) with the results of the project by teams who did not employ AI to complete the project. The results suggest that while AI is intended to assist in budgeting more quickly, efficiently, and effectively, and to find distortions in data, AI itself can also become a distortion and therefore should be used cautiously.

Session 5.2

Scaffolding Fraud Education: Designing an Undergraduate-to-MBA Pathway that Builds Professional Judgment

Sondra Smith, Georgia Southwestern State University

Fraud education is often treated as a stand-alone topic within accounting programs, limiting continuity across degree levels. This presentation presents a scaffolded fraud curriculum in which an undergraduate and MBA or MAcc fraud course are intentionally aligned so learning objectives, assignments, and expectations progress in depth and complexity. The undergraduate course provides a foundation in fraud concepts and frameworks, culminating in a group-based comprehensive report on a well-known fraud case. The MBA-level course builds on this foundation in two ways: first, through a structured review aligned with the Certified Fraud Examiner (CFE) examination, and second, through advanced application of behavioral concepts drawn from literature examining why individuals commit fraud. Graduate students integrate these concepts into a judgment-focused analysis of a major fraud case, emphasizing professional skepticism and investigative thinking. This session offers a practical model for sequencing fraud education that strengthens curricular coherence, rigor, and student preparedness for professional practice.

Comparison of Artificial Intelligence (AI) Assisted vs. Traditional Systematic Review Approaches: Evidence from Accounting Education Literature

Merve Acar, Middle Georgia State University

Systematic reviews are essential for understanding the evolution, scope, and thematic directions of accounting education research. Artificial intelligence tools aim to simplify and accelerate the systematic review process without compromising accuracy; however, empirical evaluations of their performance remain limited. The aim of this study is to determine whether AI-assisted research using Elicit Pro (Review mode) adds value to the systematic review process compared with traditional expert-driven review and screening methods. To assess this, we compare the studies identified by Elicit with those

included in the Apostolou et al.'s accounting education literature review series, which provides the one of the most comprehensive classification of accounting education scholarship from 1985 to 2023. Articles in the Apostolou et al.'s series are categorized into five sections corresponding to traditional knowledge bases: (1) curriculum and instruction, (2) instruction by content area, (3) educational technology, (4) students, and (5) faculty. Using these same five boundaries, we evaluate whether Elicit can replicate or approximate the coverage achieved through traditional systematic literature searches and title/abstract screening stages. Elicit's performance is assessed using the criteria proposed by Bernard et al. (2025)—reliability, repeatability, and accuracy—as well as sensitivity and precision following Lau and Golder (2025). Findings show that Elicit demonstrates notable strengths in rapid scoping and conceptual exploration, particularly in categories involving broad pedagogical developments and educational technology. Overall, results indicate that Elicit enhances early-stage exploration and thematic discovery but does not fully replace expert-curated review processes for comprehensive, authoritative literature classification. Instead, the two approaches serve complementary roles within contemporary accounting education research synthesis.

Session 5.3

Sustainability Performance and the Efficiency of Financial Reporting

Mohammad Jizi, Georgia College & State University

Audit report lag—the time between a company's fiscal year-end and the issuance of its audit report—is a critical indicator of audit efficiency and the timeliness of financial information for stakeholders. Auditors are hard-pressed to lessen the audit report lag, that reveals the quality and reliability of financial reporting. Recent research has examined whether strong sustainability or ESG (Environmental, Social, and Governance) performance is associated with shorter audit report lags, reflecting more efficient and timely audits. Does ESG performance signal better internal controls, particularly a shorter audit report lag? This paper shows that firms that achieve high ESG performance standards and sound ESG policy; they not only reduce information asymmetry, including audit risk, but demonstrate more robust internal controls, illustrated by nearer audit report lags. The study carries significant policy and practical implications. Our results support the initiatives that promote ESG disclosure and the advantage of integrating sustainability into corporate reporting. Auditors can also benefit from the reported results in optimizing resource allocation by knowing the connection between firms' ESG performance and the quality of their internal control system. Additionally, our study reinforces the business case for sustainability through evidencing its advantage on the timeliness of financial reporting, which in turn enhances the market confidence and leads to more efficient decision-making process.

Sponsor – Becker: *Options for Accounting Majors: CPA, CMA, EA, CIA*

Robyn Hampton-Peers

Georgia Association of Accounting Educators

2026 Annual Business Meeting Agenda

February 7, 2026



Call to Order	Sondra Smith, President
Review and approve 2025 meeting minutes	
Treasurer's report - Financial Report for the year ending July 31, 2025 - Annual Form 990 e-postcard filing (due December 15th) - Annual Corporate filing with the State of Georgia (due April 1st)	Mike Wiggins, Vice President
Nominations and elections of the 2026-2027 Secretary	Mike Wiggins, Vice President
Other Business: GAAE members' accolades/accomplishments Completion of the GAAE 2026 Annual Meeting evaluation form Acknowledgements "Passing the Gavel" and welcoming the 2026-2027 GAAE Board	Sondra Smith, President
2027 Annual Meeting save the date and location	Mike Wiggins, Vice President/President Elect



Georgia Association of Accounting Educators (GAAE) 2025 Annual Business Meeting February 1, 2025

GAAE Minutes – February 1, 2025

President Paula Mooney called the meeting to order at 8:09. She welcomed everyone and called Karen Parrott to present the 2024 meeting minutes.

Secretary, Karen Parrott, asked whether any revisions were necessary for the 2024 annual meeting minutes. Since there were none, she called for a motion to approved the 2024 annual meeting minutes. Amy Hrinsin made the motion to accept the minutes as presented and Kate Cotter-Reilly second the motion.

Treasurer, Brad Schafer, presented the Treasurer's Report for the year ending July 31, 2024. A motion was made by Bill Black to accept the treasurer's report as presented and Mike Wiggins seconded the motion. The treasurer reported our corporate registration was filed, so we are up-to-date on our corporate and tax filings.

There was discussion about where the money GAAE receives. The treasurer responded that 50% originated from sponsorship. There was an agreement to not raise the dues. Carl Warren asked if anyone solicits CPAs who are not educators for involvement in GAAE. The cost of CPE's they would receive is a good bargain for these CPAs.

Vice President, Sondra Smith, asked for nominations to fill the position of secretary for 2024-2025. Carl Warren nominated Mike Wiggins, Georgia Southern University, for the position. Brad Shafer second the motion, and the members unanimously agreed to appoint Mike Wiggins as secretary for the 2024-2025 term.

President, Paula Mooney, recognized some of the GAAE members' accolades and accomplishments over the past year including Bill Black who was awarded the 2024 Outstanding Accounting Education Award from the Georgia Society of CPAs. She also reminded everyone to complete their yellow copy of the CPE classes and have an officer to sign it.

Paula shared with the conference attendees how much the GAAE saved by having the conference at the GSCPA's office. There were no costs for the meeting space, no additional insurance required, and the association provided free drinks. A proposal was made to find a way to thank the GSCPA for their generosity. After much discussion, the attendees decided to award a donation to the educational fund of Callie Hammond's niece and nephew for \$1,000 each. During the week of the conference, Callie's sister passed unexpectedly leaving two young children. Sondra Smith made the motion to accept this decision to donate to the kids' educational fund, and Adel Novin second the motion.

President Paula Mooney passes the gavel to Sondra Smith. Sondra then presented Paula with a gift to recognize her dedication to GAAE this past year as well as throughout her career as an educator. Sondra also recognized other past presidents in the room.

Sondra Smith made the announcement that the next conference would be on Feb 6 & 7, 2026 in Americus, Ga. She shared a great deal of information about the area and activities available to the conference attendees. Bill Black gave the motion to adjourn and Adel Nevin seconded the motion.

Respectfully submitted by Karen Parrott, Secretary



Georgia Association of Accounting Educators

Treasurer's Report

For the Year Ended July 31, 2025

	7/31/2025	7/31/2024
Beginning Cash Balance	\$25,629.78	\$22,147.06
Inflows:		
Registrations	\$4,125.00	\$ 3,778.00
Guest Meals		105.00
Donation		30.00
Sponsors:		
GSCPA Educ. Found.	2,000.00	2,000.00
Kennesaw State Univ.	750.00	750.00
McGraw-Hill Education	750.00	750.00
Students Excel	750.00	500.00
Becker Professional Education	750.00	750.00
UWorld Roger CPA Review		750.00
Cengage	250.00	
Wiley		250.00
Total Sponsors	<u>\$5,250.00</u>	<u>\$5,750.00</u>
Total Inflows	\$9,375.00	\$9,663.00
Outflows:		
Meeting Venue/Meals	\$4,113.95	4,246.27
Speaker Honorarium/travel	1,947.00	500.00
GSCPA Educ. Found		
Supplies/Printing/Etc.	268.96	235.96
Custodial Staff for Conference		650.00
Student Assistance		300.00
Corporate registration		30.00
Insurance		
Paypal charges		218.05
Donation	2,000.00	
Total Outflows	<u>\$8,329.91</u>	<u>\$6,180.28</u>
Book Cash Balance	<u>\$26,674.87</u>	<u>\$25,629.78</u>
* The GA Annual Corporate Registration and IRS Tax Return form 990-N are current and were filed on a timely basis.		

2026 Attendees at GAAE Conference

First Name	Last Name	College
Merve	Acar	Middle Georgia State University
Alfred	Allen	Gwinnett Technical College
Abdullah	Al-Moshaigeh	Georgia State University
Donald	Ariail	Kennesaw State University
Cindi	Bearden	LaGrange College
Bill	Black	University of North Georgia
Angelina	Boden	Clayton State University
Tom	Buckhoff	Georgia Southern University
Scott	Burns	Georgia College and State University
Matt	Chambless	University of South Alabama
Kate	Cotter-Reilly	Clayton State University
Kelly	Cranford	Perimeter College of GSU
Cori	Crews	Valdosta State University
Marschell	Davidson	West Georgia Technical College
William	Dowis	Georgia Southern University
Tabitha	Floyd	Middle Georgia State University
Angie	Glisson	Ogeechee Technical College
Carol	Hulsey	Kennesaw State University
Mohammad	Jizi	Georgia College & State University
Denesha	Jordan	Columbus Technical college
Amine	Khayati	Kennesaw State University
Kara	Kostiuk	Wesleyan College
Ruth	Linton	Central Georgia Technical College
Penelope	Lyman	University of North Georgia
Karen	McCarron	Georgia Gwinnett College
S. Cathy	McCrary	Georgia Gwinnett College
Jennifer	Miller	Georgia State University Perimeter College
Julian	Mooney	Georgia Southern University
Paula	Mooney	Georgia Baptist Foundation
Lisa	Nash	University of North Georgia
Adel	Novin	Clayton State University
Stephen	Patrick	Brenau University
Kim	Quarles	Truett McConnell University
Pauline	Ray	Thomas University
Carol	Sargent	Mercer University
Kurt	Schulzke	University of North Georgia
Damon	Scott	Kennesaw State University
Hyekyung	Seo	Albany Technical College

First Name	Last Name	College
Samantha	Sick	LaGrange College
Sondra	Smith	Georgia Southwestern State University
Sandria	Stephenson	Georgia College and State University
Danielle	Taylor	Georgia Southwestern State University
Erica	Teague	Gwinnett Technical College
Cynthia	Teddleton	Athens Technical College
Maliece	Whatley	Georgia Southern University
Catherine	Whelan	Middle Georgia State University
Michael	Wiggins	Georgia Southern University
Tomeika	Williams-Lamar	Albany State University
Candace	Witherspoon	Valdosta State University
Ann	Young	Southern Regional Technical College

**Thank you for attending the
2026 Annual Meeting of the
Georgia Association of
Accounting Educators.**

**We look forward to seeing you
next year at our meeting at
Georgia Southern University
on February 5-6, 2027.**

