

Letter from the President

Dear FSA Members,

Welcome to the end of our first full semester influenced by Covid. Our world has changed. Faculty meetings via Zoom. Adapting our face-to-face courses to meet health guidelines and making adjustments to online courses to make them more appealing to students. As we move into the spring, I hope each of you are adapting to the current state of academia.

The FSA is here to help you. One of the issues that most of us are dealing with, is how to keep students engaged in the profession of accounting. We are working with the AICPA to exploring some ideas to help connect our students to the wide range of opportunities available within the accounting profession – this is generally important, and even more important in an online environment. You should be hearing about this topic during the next few months.

Many of you have been wondering about the FSA/Deloitte Faculty Consortium – After needing to cancel last spring, we are planning for the 2021 program. The meeting will be in a virtual format. This is great news for many of us that are operating with a university freeze on travel! We are very appreciative to Deloitte for help us continue this meeting, and supplying expert speakers on topics that are interesting to us. When the program is announced in the spring, I know you will want to attend!

Your FSA board met virtually earlier in August, to plan for the upcoming academic year. But remember the FSA is not the board, nor the long-standing relationships with our partners. The FSA is our membership. Without you there would not be an FSA. In this challenging time, the FSA needs you. Volunteer for the board. Make sure your university continues to see the value in membership. Suggest areas where you need help in your grad programs (or undergrad programs that support your grad programs). Be part of the solution to those issues. The FSA exists to help your programs and your students achieve success. Please help us help you!

If you have a need that you believe would help your school and others, please let us know. Together, we will grow stronger through the current adverse conditions. There is no doubt in my mind that we will be better faculty, and our programs will be stronger as a result of the current disruption.

Best wishes for the end of your fall semester, and the start of 2021.

I hope to see you in person soon!

Richard Dull

Richard (Rick) Dull

FSA President



Richard Dull

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And the Innovation in Teaching Award goes to...

Each year, the Effective Learning Strategies (ELS) Educator Awards Program selection committee performs an arduous task of combing through curricula submissions and meeting with the authors of these works at the AAA Annual Meeting to identify the best of the crop of accounting faculty for their effective teaching tools for introductory, upper division and graduate courses.

Accounting educators play a large part in influencing and preparing the future accounting professionals through the development of engaging, innovative and experiential learning strategies. It is for that reason that the AICPA, Grant Thornton and the Federation of Schools of Accountancy facilitates and bestows the Effective Learning Strategies educator awards to recognize outstanding curriculum and achievement as academic stewards to the accounting profession.

Winner(s) in each category receive \$5,000 and a plaque. The materials from the submissions will be posted to the [AICPA Accounting Professors' Curriculum Tool](#), alongside past winner resources. Access to the tool is limited to AICPA members. This year's winners are:

Bea Sanders/AICPA 2020 Teaching Innovation Award

Winner: "The Cookie Company Project", Professor Alesha Graves, Asbury University

George Krull/Grant Thornton 2020 Teaching Innovation Award

Winner: "Cybersecurity isn't just for 'Techies': Incorporating Cybersecurity into the Accounting Curriculum", Dr. Scott Boss, Bentley University; Dr. Joy Gray, Bentley University;

Honorable Mention: "Finding the Fraudster. A Problem-Based Learning Activity for the Auditing Classroom", Christie Novak, Le Moyne College

Mark Chain/FSA 2020 Teaching Innovation Award

Winner: "Evaluating a Proposed Balanced Scorecard and Applying Data Analytics to Monitor Police Department Performance", Dr. Maureen Mascha, Purdue North West; Dr Diane Janvrin, Iowa State University; Dr. Laurie Burney, Baylor University

Each winner or team will have an opportunity to share their work at next year's American Accounting Association Annual Meeting.

For more information about the past winners of the AICPA Educator Awards program, including access to the award-winning curricula visit [AICPA's website](#).

How to Prevent Cheating While Teaching Remotely

By: Cheryl Meyer is a California-based freelance writer. To comment on this article or to suggest an idea for another article, contact senior editor Courtney Vien at Courtney.Vien@aicpa-cima.com

This spring, after her campus had gone remote, Allison Kays, CPA, Ph.D., assistant professor in the practice of accounting at Emory University in Atlanta, caught six of her students cheating.

Kays had given a quiz through Canvas, the school's learning management system, but presented students with different variables on their tests. As was her usual practice during the coronavirus pandemic, she allowed her 40 students to take the quiz at different times, and some of the early takers "shared the quiz with the students who hadn't taken it yet," she said. She caught the offenders, she noted, because "the students who cheated turned in an answer that used a number they weren't given.

"I had never had a cheating incident I was aware of before COVID," she said.

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Enter the world of remote learning, where cheating – if students are so inclined – is easier than ever. When professors are not watching them in class, particularly during exams, students can more readily cheat or plagiarize. They have access to the internet on their laptops or phones, so they can quickly look things up. What's more, students – who may be spread across various time zones – now have longer windows in which to take exams, giving ample opportunity to share questions and answers with classmates.

Students cheat today for many reasons. They don't feel as "accountable" at home as when they are sitting in a college classroom, Kays said. They cheat "because they don't have the time to prepare or because they choose not to prepare," said Francesco Crocco, Ph.D., instructional support manager in the Office of Distance Learning at the University of Louisiana at Lafayette. Students also cheat to improve their grades, especially if they need to maintain their grade point averages to retain a scholarship, said Alan Flury, CPA (inactive), an accounting instructor at Georgia Institute of Technology (Georgia Tech), in Atlanta. Flury caught one of his students cheating in the spring, he said.

"The main reason is that they are desperate," summarized Arnold Schneider, CPA, Ph.D., a professor and area coordinator for accounting at Georgia Tech. "They can't handle the material, and they convince themselves that the only way they can get a good grade is to cheat."

Faculty can take these motives into account when attempting to deter cheating in their courses. Kays, Flury, Crocco, and Schneider offer the following tips for preventing unethical behavior when teaching remotely:

Be direct. Simply saying "Don't cheat" is not enough, Kays said. Tell students about your policy on cheating at the beginning of the course, and be straightforward and outline the consequences. Tell them you will catch them cheating if their exams mirror those of other students. "The more precise you can be, the better," she said.

Design hard-to-cheat-on exams. Students can more easily cheat on multiple-choice tests, so move away from tests based on memorization and repetition, and shuffle questions around as well to deter wrongdoing. The software provided by textbook publishers can also compile exam problems that give each student different numbers to use.

Create exams that require "higher-order thinking," such as open-book assessments, case studies, short essay questions, and presentations, Crocco advised. Flury suggested randomly selecting questions for each student via programs in a learning management system like Canvas. But "be careful that you don't create exams that are not even in terms of complexity," he advised.

Dictate shorter exam times. To avoid Kays' predicament, when possible, give your students a shorter window in which to take the exams, "so they can't talk to each other," she said. (Many universities set policies in this area that faculty must adhere to. Georgia Tech, for instance, asks faculty to offer students flexibility via a multiday window in which to turn in their exams, Flury said.)

Use remote proctoring or other tools. Numerous programs exist to help universities curb cheating. Some schools use lockdown browsers, such as Respondus, which prevent students from browsing the web when taking exams. Others use plagiarism-detection software, such as Turnitin, which helps catch students who lift material from other sources.

And many schools use remote proctoring programs, such as Honorlock, ProctorU, or Examity, which allow professors to watch their students take exams via video cameras on the students' computers, either during the exams or later on. In the less-costly, non-live versions, faculty and their teaching assistants watch the videos after the exams are over. The software flags any changes in sound or changes in eye and other movements in the room. While this artificial intelligence technology doesn't guarantee an end to cheating, it gives students the "fear of being caught," said Flury, who uses this technology in his online courses. "We expect them to abide by the honor code, but it's a lot easier to verify using proctoring software," he said.

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The University of Louisiana at Lafayette offered remote proctoring and anti-plagiarizing tools pre-COVID to a small group of academics who got certified in the technology internally. In response to COVID, many professors are now teaching remotely and choosing to use these programs, Crocco said.

Remote proctoring tools clearly can help hinder cheating, which is the technology's biggest benefit. But there are downsides as well. Students may have to pay for this software, Crocco said. In addition, students may not have good internet connectivity, noted Kays. Students must also go through the onboarding process to get set up with the technology, said Flury, though it works smoothly once it's in place.

The use of remote proctoring tools may also raise privacy concerns. Be aware of your institution's policies regarding remote proctoring before using this technology. Georgia Tech, for instance, recently informed faculty that students who participate in a remote class where a camera or a profile image is used are in essence consenting to have their video or image recorded. For classes that require student participation and that identify students' names, faces, voices, or comments, faculty must obtain written consent before sharing the recordings outside class. Students also cannot record or share recordings without permission of their instructors. "We also need to be careful that videos taken by the proctoring software are only viewed by authorized personnel (namely the instructors and teaching assistants)," Flury noted.

Don't be too trusting. Professors often see the good in their students, but today instructors "need to have their guard up," Kays said. Schneider suggests reviewing exams thoroughly and looking for similarities between students' answers. "Scrutinize them carefully to see if there are things that are extremely similar from one student to another," he advised.

Embrace change. Remote learning pushes faculty, along with their students, to learn new technologies and adapt to new processes. This can be both problematic and positive. Professors should first reach out to their college technology or distance learning departments for help in making these changes, Crocco said. Once faculty learn these skills, they'll be able to use them in the future, when hybrid learning – a blend of face-to-face and remote – may be commonplace. "We're going to see a much more tech-savvy faculty coming in this fall," he predicted.

Level up your accounting class with these tech tools

By: Courtney L. Vien (Courtney.Vien@aicpa-cima.com) is a senior editor on the **Magazines and Newsletters team at the Association of International Certified Professional Accountants.**

Apps and other forms of technology can be more than just bells and whistles: They can add a sense of fun to a classroom, increase students' engagement with the material, and introduce future accountants to the emerging technologies they will encounter in the workplace. During the 2020 AAA Annual Meeting, many faculty members shared their experiences using tech tools in the classroom, with most observing that these tools translate well to both in-person and virtual classes. Here are a few apps and other tools faculty found especially useful:

A faculty-created website packed with Excel tutorials and podcast episodes

Ben Trnka and Boz Bostrom introduced BenandBoz.com, a website they created to share resources for students taking financial accounting classes. The goal of the website, they stated, is to provide materials in a variety of media so that students with different learning styles could choose the ones that work best for them.

"A unique aspect of these resources," Bostrom said, "is that they involve the voices of two faculty members, who engage and play off each other in a way that connects them with their audience." Since it launched two years ago, the site has received almost 20,000 pageviews from viewers in 38 countries, Bostrom said.

2021 FSA CALENDAR

JANUARY 2021

Membership Renewals

FEBRUARY 11 - 12, 2021

APLG/FSA Joint Meeting
Virtual Meeting

SPRING 2021

Spring FSA Newsletter published
FSA Student Awards Program Full
Membership Schools

MAY 2021

FSA Board of Directors Meeting
Virtual Meeting

JULY 2021

FSA Elections

AUGUST 2021

FSA Board of Directors Meeting
Virtual Meeting

FALL 2021

Fall FSA Newsletter Published

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The site, which is free to access, contains 12 Excel tutorials on basic skills ranging from formatting and printing to functions such as SUMIF and VLOOKUP. Each tutorial consists of a video around 15 minutes long, plus a template.

BenandBoz.com also houses 12 narrated PowerPoint videos on financial accounting topics, as well as 12 episodes of The Ben and Boz Show, a podcast in which the professors expound on real companies' financial situations.

Ben Trnka, CPA, is an assistant professor of accounting and finance and Boz Bostrom, CPA, is a professor of accounting and finance at the College of Saint Benedict and Saint John's University in Collegeville, Minn.

An illustration of how machine learning can assist in audits

Allen Blay uses the app [CountThings](#) in conjunction with a case from the [EY Academic Resource Center](#) to help students see how machine learning might impact the accounting profession. The case, called Bryan's Amazing Animals, asks students to use software to count the number of sheep in a flock in an overhead photo taken by drone.

Blay has students perform the count with CountThings, which uses machine learning to automatically count objects in a photo or video. The app can make it easier to count things that it would be difficult to do manually, such as logs in a pile, bacteria on a petri dish, or animals in a herd. Students then read auditing standards around inventory and discuss whether the standard would permit the use of drones and counting software. They also talk about the pros and cons of counting sheep manually and using software to do so, and about how different stakeholders might view the use of such software.

CountThings offers free educational licenses to faculty; contact the company for details.

Allen Blay, CPA, Ph.D., is an associate professor of accounting at Florida State University in Tallahassee.

A tool to encourage all students to weigh in during lectures

Jill Mitchell uses clicker system [GoSoapBox](#) in her classes to encourage broader participation. The system allows students to submit questions anonymously during lectures, which makes it easier for more reticent students to ask questions. Instructors, however, can see which students made which comments, enabling them to address inappropriate comments if necessary or know which students are struggling with a concept.

Students can also see the questions their classmates have posted and upvote the ones they most want to have answered, letting instructors see which issues her students are most confused about or intrigued by.

Instructors can also use GoSoapBox for quizzes, polls, and discussions. The app is browser-based, so it will work on most devices. It's free for small classes, but there is a fee for larger classes.

Jill Mitchell is a professor of accounting at Northern Virginia Community College in Annandale, Virginia.

A lively alternative to the traditional discussion board

Veronica Paz, Christina Olear, and Timothy Creel discovered that social learning platform [Flipgrid](#) was a fun way to interact with students. Flipgrid, a free Microsoft app, allows faculty and students to post short videos in a designated, private space called a "Topic." Students can comment on their instructors' and classmates' videos, making the app function as a discussion board.

Students can use Flipgrid to record their own videos including features such as emojis, text, gifs, media clips, and backgrounds. Faculty can review students' videos before they go live. Paz, Olear, and Creel reported that students enjoyed using the app and that it helped develop their presentation skills.

Veronica Paz, CPA/CITP/CFF, CGMA, DBA, is a professor of accounting at Indiana University of Pennsylvania, in Indiana, Pa. Christina Olear, CPA, is an accounting lecturer at Penn State Brandywine in Media, Pa. Timothy Creel, CPA, is an assistant professor of accounting at Lipscomb University in Nashville, Tenn.

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Tools to create mind maps, flowcharts, and animations

Sid Bundy uses two programs, [Miro](#) and [Doodly](#), to make “mind maps”: flowchart-style illustrations of concepts. Miro is an online collaborative whiteboard, and Doodly is an app that helps users create animated videos in a hand-drawn style. Bundy has made some highly creative videos with the apps, including one that likens audit sampling to [surviving the zombie apocalypse](#).

Mind maps, Bundy said, help visual learners grasp the connections between the parts of a process or concepts. Students appreciate the approach due to its similarities to turn-by-turn navigation, a technology they’re already very familiar with, she said.

Miro offers users three free collaborative workspaces, allowing groups of students to work virtually together on the same map at the same time, Bundy said. Doodly costs \$39 per month for the basic level.

Sid Bundy, Ph.D., is an assistant professor of accounting at Tennessee Tech University in Cookeville, Tenn. View her AAA presentation on [mind maps](#) here.

5 activities for the in-person or virtual classroom

By: Courtney Vien (Courtney.Vien@aicpa-cima.com) is a senior editor for magazines and newsletters at the Association of International Certified Professional Accountants.

This year’s AAA Annual Meeting, held online, showcased the creativity and versatility of accounting faculty. They shared a wealth of great teaching ideas, many of which they had to develop on the fly as they transitioned their classes from in-person to online in the spring semester. Here are five ideas for in-class activities that faculty presented, all of which could work either in a face-to-face classroom or online:

Finding movie mistakes. 2020 Cook Prize winner Brigitte Muehlmann, Ph.D., professor of accounting at Babson College in Wellesley, Mass., discovered a fun way to teach the articulation of financial statements while watching the 2016 movie *The Accountant*. She thought there were mistakes in the film’s accounting and, when she read the screenplay online, found her suspicions were correct. Now she gives students a short segment of the movie to watch and four pages from the screenplay (this is covered under fair use, she noted) and asks them to identify the mistakes. This exercise “helps students see connections between cash flows, the balance sheet, and the income statement,” she said. In past years, she had students act out the relevant scene from the film in class; for an online class, they could record videos of themselves doing so. Bringing elements of the film into class, she said, adds excitement to what can sometimes be a dry topic.

Muehlmann and colleagues Virginia Soybel, Ph.D., and Robert Turner, DBA, published this activity as a [case study](#) in the *Journal of Forensic and Investigative Accounting* in 2018.

Mini-presentations on data analytics. Karen Congo Farmer, CPA, lecturer in accounting at Texas A&M University in College Station, Texas, introduces students in her cost accounting class to the concept of data analytics by having them find an example of how a real company uses data analytics and then present it to the class. She asks that students come up with a working definition of data analytics in a paper and, in a one-minute presentation, talk about a question or query a real business has that they attempt to solve using data analytics. For instance, a student might discuss how Starbucks uses maps and traffic data to choose locations for new coffee shops. Congo Farmer noted that this activity is an easy way to get students thinking about data analytics even if you’re not a “data analytics whiz” yourself.

Station-to-station. To teach concepts with multiple parts, DeAnna Martin, CPA, accounting professor at Santiago Canyon College, in Orange, Calif., creates several “stations” around her classroom, each featuring a different activity. She divides students into groups of four or five and then has them rotate around the room, spending a set amount of time at each “station.” If she is teaching financial accounting, for instance, one “station” might deal with income statements, one with cash flows, one with balance sheets, and so on. The activity can also be readily adapted for Zoom breakout rooms, she said.

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The “stations” approach also works well for introducing students to the syllabus, Martin said, when the stations might include a syllabus scavenger hunt, a small group discussion on what constitutes cheating, and an opportunity to ask her their questions.

Find the fraudster. Christie Novak, CPA, DBA, assistant professor of accounting at Le Moyne College in Syracuse, N.Y., develops students' problem-solving and nontechnical skills through a role-playing activity in which students acting as auditors interview “clients” about internal controls and fraud risk at their company. She divides students into groups of five to seven students, with three students taking on the role of clients and the remaining students acting as auditors. One of the “clients,” unbeknownst to the others, is committing fraud.

The students read through handouts she has prepared for them, and then the auditors interview the clients, with the “fraudster” trying not to get caught. After the interviews, she brings the whole class back together for a debrief and discussion. Usually, Novak said, students haven't been able to identify the fraudster, and the class talks about why.

Students really enjoy this activity, Novak said, and it teaches them about internal controls while giving them valuable practice communicating and handling an ambiguous situation.

Government accounting scavenger hunt. Jackie Gabrielson, CPA, visiting assistant professor of accounting and finance, and Ben Trnka, CPA, assistant professor of accounting and finance, both at the College of Saint Benedict and Saint John's University in Collegeville, Minn., use a scavenger hunt approach to introduce junior and senior accounting majors to governmental accounting. Early on in the semester, they give students a list of terms to define and questions to answer using their state's Comprehensive Annual Financial Report. For instance, students might answer the question, “What basis of accounting is used for governmentwide financial statements, and does it differ from for-profit accounting?” They then ask students to make inferences based on the information they found. For instance, they might have students list differences they would expect to see between government fund statements and governmentwide financial statements. This activity, the professors said, could easily be adapted into a homework assignment or small-group project.

The articles above originally appeared in Extra Credit. To subscribe, click [here](#).

AICPA Student Affiliate Membership

Undergraduate and graduate students planning to pursue their CPA license are encouraged to join the AICPA as Student Affiliate Members. Membership is completely free and provides access to a variety of resources designed to support students on their journey to licensure, including:

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- Access to the online version of the [Journal of Accountancy](#);
- E-newsletters such as the [AICPA News Update](#) and [CPA Letter Daily](#)

Students can join for free [here](#).