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Isaac M. O'Bannon • Oct. 29, 2014

The AICPA has announced the 2014 recipients of three accounting curriculum awards. The Effective Learning Strategies Awards are bestowed annually upon educators who demonstrate innovative teaching practices in one of three distinct educational levels: in the first sequence of accounting, junior- and senior-level accounting courses and at the graduate level.

"Accounting educators are on the frontlines, playing the crucial role of preparing the next generation of CPAs to enter a profession that is constantly evolving," said Joanne Fiore, AICPA vice president of professional media, pathways and inclusion. "The curricula these award-winning professors have developed share a common theme of using innovative ways to instill core accounting competencies in their students."

The recipient of the 2014 Bea Sanders/AICPA Innovation in Teaching Award for innovative teaching practices in the first sequence of accounting is Wendy Tietz PhD, CPA, CGMA, Associate -Professor of Accounting at Kent State University.

Tietz's entry "Accounting in the Headlines: A News Blog for the Introductory Accounting Classroom" focused on a website with articles about companies and events that can be used in the classroom to illustrate introductory financial and managerial accounting concepts. The blog contains short news stories that are supplemented with discussion questions, PowerPoint slides, handout files, and YouTube videos.

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The winners of the 2014 Mark Chain/FSA Teaching Innovation Award for innovative graduate-level accounting teaching practices are Tina M. Loraas, PhD, Taylor Associate Professor in the School of Accountancy at Auburn University and Dr. DeWayne Searcy, CPA, CG Mills Faculty Fellow and Director of the School of Accountancy at Auburn University.

The winning entry, "Digging Deep: Using Forensic Analytics as a Context to Teach Excel and Access," heeded the AICPA's call for leveraging technology within the core competencies of the profession. To ensure their students will enter the profession with a solid skill set related to data analysis, Loraas and Searcy created a forensic accounting case study. The assignment called for students to analyze more than one million records pulled from a company's data set and determine if they should investigate and identify potential abnormalities to determine if they were due to error or fraud.

The award sponsors, AICPA, The Federation of Schools of Accountancy and Grant Thornton will provide each award recipient or team with \$2,500, as well as a plaque to be presented at the 2015 American Accounting Association annual meeting. At the meeting they will have the opportunity to present their curriculum in person and receive their awards.

"The AICPA is thankful to the AAA for providing a forum for the winners to present their curriculum, as well as the generous contributions from FSA and Grant Thornton, which have made it possible to recognize the outstanding contributions of accounting faculty," said Steve Matzke, AICPA director of faculty and university initiatives.

Each award winner was selected by a task force comprised of past award winners and members of the Pre-certification Education Executive Committee (PcEEC) of the

AICPA. The mission of the PcEEC is to assist the academic community in preparing

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submissions:

Bea Sanders/AICPA Innovation in Teaching Award:

"Accounting Challenge (ACE): Mobile-Gaming App for Learning Accounting", Poh-Sun Seow and Suay-Peng Wong, Singapore Management University.

George Krull/Grant Thornton Teaching Innovation Award:

"Regression Analysis—Instructional Resource for Cost/Managerial Accounting", David Stout, Youngstown State University.

Mark Chain/FSA Teaching Innovation Award:

Honorable Mention: "The Original Forensics: Using Debate to Teach Critical Thinking Skills", *Timothy D. West, Lisa L. Roth, ad Yanelly Villegas, Northern Illinois University*.

Honorable Mention: "A Business Communication Model for an MBA Managerial Accounting Course" *David Stout, Youngstown State University*.

More information about the AICPA educator awards, including submission criteria, can be found online.

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