American Accounting Association
2007 Jim Bulloch Award for Innovation in Management Education

Using E-Learning Technologies to Enhance Delivery of the Introductory Managerial Accounting Course

Submission Materials

Noah P. Barsky
Villanova University

and

Anthony H. Catanach Jr.
Villanova University
USING E-LEARNING TECHNOLOGIES TO ENHANCE DELIVERY OF THE
INTRODUCTORY MANAGERIAL ACCOUNTING COURSE

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SECTION I:
INTRODUCTION TO THE INNOVATION

Today’s business schools are challenged by changing stakeholder expectations. They face pressures from increased operating costs, rising tuition, competition, and new, more rigorous accreditation standards. Just as technology has dramatically altered business practices in recent decades, educational institutions increasingly are turning to E-learning platforms like Blackboard/WebCT to improve the effectiveness and efficiency of their key educational processes. This innovation addresses these administrator and educator concerns and shows how E-learning technology can be used in a traditional management accounting classroom, as well as hybrid and distance learning courses, to achieve broad educational objectives, while promoting academic integrity, and providing comprehensive data for assessment and accreditation initiatives.

This innovation is important to accounting education in four ways. Specifically, it:

- Shows how classroom technology tools can be used to re-engineer the educational value chain of the traditional management accounting course.
- Demonstrates how a properly constructed and organized electronic test bank can facilitate assessment of student learning and mitigate academic integrity concerns.
- Illustrates how electronic learning platforms facilitate the creation of permanent electronic student work portfolios that are useful for monitoring student performance, as well meeting accreditation requirements.
- Demonstrates the usefulness of web-based business simulations in teaching core managerial accounting concepts.

Section V of our submission provides instructions on accessing this innovation’s e-learning materials, while Section VI conducts a brief walk-through of this innovation’s major tools.

Classroom technologies have evolved dramatically over the past three decades. Structured learning platforms, streaming video, and asynchronous tools such as podcasting mark a dramatic departure from previous innovations such as individually designed course web pages (e.g., FrontPage), classroom content presentation and delivery tools (e.g., PowerPoint, video-conferencing), and electronic grading (e.g., Scantron). New technologies challenge accounting educators to find ways to integrate them into both the content and delivery of accounting courses across the curriculum. Companies are increasingly placing greater strategic importance of leveraging technologies for innovation in manufacturing processes or supply chain management.
Similarly, E-learning platforms can play a huge role in promoting classroom innovation, and improving educational processes.

A convenient way to think about how technology affects educational processes is to consider the concept of the educational value chain. Similar to the widely popularized business value chain concept (Statements on Management Accounting, Statement 4X) that is discussed in many management accounting texts, the educational value chain is the set of inter-related activities or processes that all educational institutions use to deliver services to their stakeholders.

The strength of the value chain concept resides in the implicit requirement that those operational processes key to delivering a product or service are considered, analyzed and managed in an integrated fashion. In an educational context, the value chain provides a framework for administrators and faculty to consider pedagogy and technology in the broader context of an institution’s mission.

The first value chain stage, market analysis, can provide important information about student learning needs and preferences. Market analysis surveys can easily be created using the assessment functions found in today’s E-learning platforms. Since meeting market demand is fundamental to a business school’s or accounting program’s success, such information is critical in deciding which educational markets to serve and, more specifically, which courses to offer. Student survey data can be particularly useful in tailoring a curriculum to specific backgrounds, experiences, and interests. E-learning assessment tools also allow administrators and instructors to more frequently identify, summarize, and evaluate changing student preferences which facilitates proactive strategy development to better the dynamic education markets.

With an understanding of student expectations and needs, educators next must decide how to develop and design courses that meet market needs. Therefore, the product development and design process is a critical educational value chain activity. During this stage, educators require information on well specific courses and their components working to achieve educational objectives. E-learning platforms provide a wealth of data to aid in product development and design. In addition to basic assessment output, E-learning tools provide instructors with data on which students have accessed course materials, how frequently they have done so, as well as when they last did. Educators also can monitor how long students spend on particular exam questions. Similar to organizations that bring new products to market, the feedback provided by E-learning platforms can be used to revise existing courses or develop new ones.

The next phase, the sales and marketing function, typically includes activities focused on securing sales commitments. In a business education context, E-learning platforms through their announcement functions provide an efficient and effective means by which to promote a department’s or college’s semester activities, or disseminate administrative information. Many routine announcements related to such activities as career planning events, speaker visits, etc., that students may overlook in
an inundated email environment, can be prominently displayed on individual course home pages. An institution’s active use of E-learning technologies itself can be used as a promotional tool by senior campus administrators to attract potential program applicants, employers, and campus recruiters.

However, perhaps the greatest contribution of an E-learning platform to the educational value chain resides in the procurement, production and distribution phase: the delivery of educational content. In addition to virtually eliminating all paper and printing costs, this technology provides faculty with a means to develop, manage, and revise instructional content on an ongoing basis during a course. E-learning platforms offer a variety of basic electronic tools useful in class administration including the course syllabus, announcements, and a course readings library. Effective use of these tools allows instructors to better manage classroom time, deliver more course content, motivate student-centered learning, and provide timely feedback on assignments and other assessments.

The last stage of the educational value chain is after-sale customer service. Businesses commonly provide after-sale service activities like warranties, product updates, and technical support through web-based resources. Once again, the survey tools found in E-learning platforms provide educators with valuable course-specific feedback not generally captured in traditional classroom teaching evaluations. More importantly, administrators can access both current and past courses to determine whether department or college goals are being addressed and tested. Access to such data is becoming more critical as accreditation bodies increasingly emphasize assessment data. E-learning platforms allow an accreditation reviewer electronic access to the content of an entire course or curriculum to determine the degree to which students are learning and whether a program actually is achieving its educational objectives. Students also can access materials after they have completed the course to build personalized learning portfolio and review readings or web references that may be useful in other courses.

Collectively, the educational value chain allows educators to think more broadly about their role in their institution’s mission. Consequently, it is only natural for this framework to be the focal point of this innovation. Automation of the educational value chain through the use of E-learning platforms can create numerous efficiencies, modernize educational delivery, and integrate numerous activities and objectives within a business school’s operations.
E-learning platforms can enhance the face-to-face (f2f), physical meeting components of a traditional in-person course. For example, we use our innovation in a three-day per week, f2f introductory management course that adheres to following general structure. The first day is dedicated to a physical meeting in which the instructor delivers a mini-lecture over assigned chapter materials. The second day is also usually f2f, but also could be electronic in nature, and requires students to display their basic understanding of chapter content in a graded short case or exercise. The third and final class day is devoted exclusively to the electronic assessment of learning objectives and student submission via the web of team-based assignments. This approach offers several distinct advantages. First, the use of electronic assessment tools adds significant efficiencies and consistency to instructor grading and timely student feedback. Also, the ability to deliver all course assignments and assessments electronically makes the course completely paperless, thus facilitating the creation and maintenance of individual student learning portfolios.

This pedagogical innovation has been used for the past two years in the introductory management accounting course at two private universities. The BlackBoard/WebCT E-learning platform has played a major role in implementing this unique course design. The paperless nature of the course requires students to rely completely on highly structured course web sites for syllabus delivery, content dissemination, and assessment. Students learn what is required for the course each week by accessing learning modules (Section VI, Exhibit 1) which highlight syllabus learning objectives (Section VI, Exhibits 2 and 3), class requirements (Section VI, Exhibit 7), as well as any individual or group assignments for the week.

In this management accounting course, the instructor also uses the E-learning platform to directly connect the textbook and related assignments with a third-party web-based business planning simulation. For example, the instructor creates an electronic assignment that references a specific text homework exercise (Section VI, Exhibit 8). Students then are required submit their work electronically through an online assignment “dropbox,” and await electronic instructor feedback. General feedback for individual assignments is provided via the announcement function for the whole class, while more specific student or group feedback is imbedded in each student or group’s individually graded assignment.

The course relies on a third party business planning simulation (www.capsim.com) to help students appreciate the relevance and importance of
basic management accounting concepts (i.e. budgeting, Balanced Scorecard, etc.). This simulation requires students to use management accounting information to make executive decisions as they compete in teams in the electronic sensor industry. Each week student teams prepare and upload their management decisions in a planning spreadsheet. The simulation reports the “industry” results and student teams analyze performance by completing a series of business planning assignments from their textbook. The E-learning platform seamlessly bridges student preparation, textbook content and team activities. This E-learning technology also enhances f2f classroom discussions since students are required to complete and submit their advanced preparation of cases to be discussed in class. In fact, a portion of the f2f class meeting often is dedicated to students testing the effectiveness of submitted materials (i.e., electronic spreadsheets) using the assessment function. The quality of student work can be easily and objectively assessed by requiring students to change certain numbers in the worksheets they have submitted and to report the updated results in a computer graded e-learning quiz. Using these electronic tools quickly conveys the message to students that they must be prepared for class discussions, and that homework submissions must be accurate and reusable.

E-learning platforms also give students unlimited access to all of the course materials. Private discussion boards, white boards and chat rooms allow student teams to interact and exchange ideas about course material and assignments. As might be expected, the sheer volume of student engagement promoted by this course would not be possible in a traditional paper, exclusively f2f environment.

Electronic assessment tools also play a major role in reinforcing content delivery in this management accounting course. Almost every Friday (third class period of the week), students complete an on-line quiz covering that week’s topical content (Section VI, Exhibits 9 and 10). To reinforce learning, students may elect to retake the quiz and earn a higher grade. As will be further discussed in the next section, each student on each attempt, receives his/her own unique quiz created from on a randomized question pool designed by the instructors. Student quiz feedback is immediate with text pages and solutions provided to facilitate learning. On Fridays, student teams also submit a work product for a specific component of the text’s semester long business application. Additionally, student teams prepare management decisions for electronic submission to a third-party on-line business simulation, as well as electronic team peer evaluations to control for any group “free-riding.”
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SECTION III:
BENEFITS AND COSTS

Benefits

During the past decade, accounting administrators and educators have been challenged to be more innovative in the design and execution of courses and curricula. Historically, most faculty have perceived innovation as the adoption of a new course or curriculum. However, the creative use E-learning platforms to transform the educational value chain to make it more effective and efficient provides educators with a way to display innovativeness. E-learning technologies also provide a number of specific benefits.

Randomized Exams

One benefit of using E-learning platforms for testing is the ability to randomize answers in multiple choice exam questions, as well as the order in which exam questions are presented to students in a test. Accounting instructors are very familiar with the manual process of having to prepare multiple versions of paper exams in their efforts to mitigate student cheating. E-learning platforms virtually eliminate this administrative headache.

Individual Student Exams

E-learning platforms also allow instructors to create unique exams for each student. To use this feature, faculty must develop question test banks that are coded by type of question, topical coverage, level of difficulty, etc. Once this is done, the technology can randomly select questions from test bank pools, so that each student receives a different test with the same type of question (multiple choice, true-false, matching, etc.), the same level of difficulty, over the same material. When coupled with a realistic test time constraint, and if questions are released one at a time with no student backtracking permitted, and the aforementioned randomization is used, “effective” cheating can be virtually eliminated.

Unique Calculation Problems

Calculation problems are a staple of accounting quizzes and exams. The E-learning platforms now allow instructors to use their favorite computational problems in quizzes and tests, but the numbers used in each question can changed for each student tested. Amounts in each question are replaced by variables for which the instructor specifies ranges and computes a solution. Again, this assessment feature greatly reduces the possibility of effective
cheating, since each student gets the same problem, but with different numbers. Another valuable feature is that instructors can set answer tolerance ranges, so that students get credit for an answer even if it is not exact, which often occurs when students round their numbers.

Location Flexibility

Students no longer need to take quizzes and exams in the classroom if randomized exams and calculation questions are used with a realistic time constraint, and restricted delivery. Text usage or relying on assistance on others (i.e., cheating) simply is not effective if E-learning assessment delivery options and controls are properly implemented. This means that classroom time previously used for assessment can now potentially be used for other purposes. Also, any make-up quizzes and tests can more easily be delivered.

Efficient and Accurate Grading

When calculation, matching, multiple choice, and true-false questions are used in assessment instruments, E-learning platforms eliminate the need for instructor grading. Students can gain access to their score and test results immediately after they submit their quiz or exam. Not only is the instructor now free from grading, the technology eliminates any possibilities of grading error.

Timely Student Feedback

As noted above, if instructors so desire, students can learn their grade and test results immediately after they submit their quiz or test. More importantly, students can instantly see what questions they answered incorrectly, the correct answer or solution, and text page references to help them understand the nature of their error. Our classroom experience indicates that student questions on exam or quiz questions is greatly reduced when electronic assessment is used.

Learning Reinforcement

Another potential benefit offered by E-learning platforms is the option to allow students to take quizzes or tests multiple times. The instructor can decide which score the student receives and how many attempts he or she will be allowed. Allowing students to take the highest score for the attempts made, encourages students to re-take the quiz or exam. Remember, when students retake the quiz or test, they get a different assessment instrument since question selection is randomized. Clearly, such an approach promotes learning reinforcement.
Special Needs Accommodation

Over the past decade, the number of students requiring special testing accommodations has soared. Meeting these needs in a paper environment imposes an increasing burden on faculty and support administration. However, in a paperless, electronic testing environment, special quizzes or tests that meet the unique needs of these students can easily be created and administered.

Permanent Exam Records

Finally, when properly used, E-learning platforms eliminate the need for paper as all course materials, submissions, and assessments are electronic. This means that each individual student’s performance on each and every assignment can be stored electronically for as long as an institution desires. In effect, an institution can maintain a permanent electronic record for each student, so that students, administrators, and accreditation bodies can refer to it as necessary.

Costs

In addition to the obvious technology costs of purchasing, implementing, and maintaining E-learning platforms, the most frequently cited administrator and faculty objection to using these tools is the investment required to learn these new technologies. This concern is indeed legitimate. For example, to initially adopt and implement the E-learning platform described in the above management accounting course, one instructor devoted approximately 10 extra hours per week over a 16-week semester to learn the technology and integrate it into his teaching approach. Most of this time was devoted to creating unique question test banks that would maximize the potential of the assessment functions offered by the E-learning platforms. In subsequent semesters, the instructor began to recoup this initial 160 hour investment through grading and other course management efficiencies.

Despite this investment, if E-learning platforms are adopted on a department or college wide basis rather than on an individual instructor basis, the “learning curves” and related costs can be dramatically reduced. For example, departments can assign course coordinators for individual courses to learn and implement these technologies for a specific course. This means that all instructors do not have to be “experts” in every aspect of the E-learning platforms. Furthermore, graduate students or administrative staff also can be used to prepare test banks for E-learning assessments. This further reduces faculty time needed to adopt these technologies.

Also critical to the adoption and integration of an E-learning platform is that each student has reliable and ready access to high-speed internet access through either a personal or campus personal computer. Nothing will destroy acceptance of this technology more quickly (either by faculty or students) than
unreliable course access, frozen computer screens, and the like. Students also must be able to access the course materials electronically at their own convenience.
USING E-LEARNING TECHNOLOGIES TO ENHANCE DELIVERY OF THE INTRODUCTORY MANAGERIAL ACCOUNTING COURSE

SECTION IV:
ASSESSMENT AND ADAPTABILITY

Preliminary feedback from students suggests that the use of e-learning platforms more actively and regularly engages them with course content and facilitates learning.

Evidence of Success

This innovation’s contributions to accounting education have been evaluated using both formal assessment and feedback from presentations at scholarly meetings.

Formal Assessment

The idea for this classroom innovation was conceived in the spring of 2005. Development, testing, and revision of course materials occurred during the succeeding year with formal implementation in the fall of 2006. Since that time, traditional classroom evaluations have been used for assessment, and a formal evaluation program has recently been initiated. In fact, data collection regarding student perceptions of the value of e-learning platforms at two institutions is currently underway. Traditional university course reviews (scale of 1 to 5 with 5 being the highest) have yielded the following results:

- **Quality of Instruction** - Scores range from 4.6 to 4.8, while the department and college scores average 4.4 and 4.3, respectively.

- **Degree of Learning** - Scores range from 4.6 to 4.9, while the department and college scores average 4.3 and 4.1, respectively.

- **Degree of Challenge** - Scores range from 4.9 to 5.0, while the department and college scores average 4.7 and 4.3, respectively.

- **Organizes and Plans the Course Effectively** - Scores range from 4.7 to 4.9, while the department and college scores average 4.5 and 4.4, respectively.

- **Employs Relevant Tests and Assignments** - Scores range from 4.7 to 4.9, while the department and college scores average 4.5 and 4.4, respectively.

- **Overall Value of the Course** - Scores range from 4.7 to 4.9, while the department and college scores average 4.3 and 4.2, respectively.
As indicated above, all scores exceeded group averages for all other courses in the department and college. Student feedback on this innovation in the form of individual letters is provided later in this section on pages 8-11.

**Informal Assessment**

This innovation has been presented at a number of scholarly and professional meetings and has been received with enthusiasm. These include the following:

- Annual Northeast WebCT Users Group Meeting, Villanova, PA, Nov 2006.
- Pennsylvania Institute of CPAs Educators Symposium, Hershey, PA, Nov 2006 (presentation slides are included in Section VII of these materials).
- Colloquium on Change in Accounting Education, Sedona, AZ, Oct 2006.
- Philadelphia University, Philadelphia, PA, Sep 2006.

At these meetings, our innovation has generated significant discussion as to how this course might be implemented in educational institutions in a variety of disciplines. Additionally, university administrators have provided positive feedback on our course materials and their creative use of technology. See pages 3-5 in this section. A sample of one presentation can be found in Section VII of this application.

**Adaptability**

Evidence of this innovation’s adaptability can be found in its adoption by Philadelphia University in the spring semester of 2007. This is particularly noteworthy because this institution adopted the innovation despite using a different e-learning platform than that utilized by the originating instructors. A letter documenting Philadelphia University’s experience with the innovation also is included later in this section on pages 6-7.
Dr. Thomas Klammer  
University of North Texas  
Denton, Texas  76203-7277

RE: Dr. Noah Barsky and Dr. Anthony Catanach

Dear Dr. Klammer:

I am writing on behalf of Dr. Noah Barsky and Dr. Anthony Catanach whom I understand have been nominated for “The Jim Bullock Award for Innovation in Management Accounting Education.” I have been at Villanova for eighteen years. I work in the Office of Information Technology as the Director of Instructional Technologies. I have had the pleasure of working with Tony and Noah on many occasions over the years.

Villanova has approximately 8,500 students, who come from all over the United States including Puerto Rico, the Virgin Islands and 29 foreign countries. Ninety-nine percent of our first-year students rank in the top quarter of their high school classes. As you can tell we have a diverse and academically gifted population. Villanova is known for providing students with a holistic and values-based education. Upon leaving Villanova our students are prepared to assume positions as productive, ethical and socially responsible citizens and leaders in their fields. This is especially reflected in the Villanova Business School curriculum, where active learning through internships, research, seminars and a rigorous curriculum prepares our students for challenging and rewarding careers.

As a member of the computer department, our goal is to infuse technology into the curriculum in ways that enhance the teaching and learning environment. Tony and Noah have been avid users of technology and continually help the University to achieve its primary mission.....“to be recognized as one of the nation’s leading Catholic universities by virtue of the vibrancy, effectiveness, and distinctiveness of the undergraduate education it offers, the quality and impact of its graduate programs, and the excellence of its faculty.”

Noah and Tony have been instrumental in infusing technology into the Business School curriculum in very creative and insightful ways. Their classes are designed that technology is used to reinforce learning; they provide opportunities for their students to repeat difficult tasks and thus learn and retain difficult concepts. They use technology to provide opportunities for their students to critically think about decisions whether they are ethical in nature or sound business practices. They continually use assessment to reinforce concepts, while keeping their students on track as they progress through the rigorous requirements of their courses. They have mastered our Learning Management System and use it to its fullest potential by associating learning outcomes with defined, measurable objectives. In addition, their willingness to share their strategies in terms of course design and student achievement, has been recognized not only by their
colleagues but by the administration, who continually ask them to participate in special presentations and events, e.g., Board of Directors, Annual Teaching & Learning Strategies for Villanova faculty, etc..

Over the last year, Tony and Noah have participated in several events to share their teaching strategies with their colleagues. They have participated in mentoring type sessions where they demonstrated ways in which technology can help reduce the administrative tasks associated with teaching, e.g., testing, grading, etc., thus leaving precious class time for collaborative interactions between them and their students. They have participated in informational type sessions and discussions, where they have demonstrated how technology can help with academic integrity type of issues, regardless of the discipline, particularly in an online environment. In their own classrooms, they use the technology to create virtual businesses where students practice concepts, e.g., marketing strategies, business development, risk assessment, etc. They creatively use the technology to make their classes both interesting and challenging for their students.

Villanova is physically located in close proximity to many other colleges and universities. We have an ideal location to act as a hub for community learning type events. We routinely offer Users Group meetings, technology fairs, application demonstrations, etc. Tony and Noah have participated in several of these events over the years. Most recently, Villanova sponsored an eLearning Day. Representatives from Universities from the northeast and mid-Atlantic regions attended. Tony and Noah were part of a panel discussion and shared many of their teaching strategies...not only for the benefit of other faculty but actually engaged the product developers in their comments and suggestions. Their comments were well received and will be put to use in further developing products that continue to address classroom pedagogy including the ability to address different learning styles, which is so very important in teaching the current generation.

Villanova prides itself in providing students with an excellent education. The community offers its students the opportunity to engage with faculty who are experts in their fields. We have wonderful faculty at Villanova but I honestly can not think of any two people who are more deserving of your award. Noah and Tony epitomize excellence in teaching. They are totally committed to their students and to the University's mission – to provide a distinctive, quality education for its entire student population. The Villanova community is extremely lucky to have them as faculty.

If I can be of any further assistance, please call me at 610.519.7965 or email to: joan.lesovitz@villanova.edu

Sincerely,
Joan M. Lesovitz
Director, Instructional Technologies,
Villanova University
Dr. Thomas Klammer  
University of North Texas  
Denton, Texas 76203-1277  

April 19, 2007  

Dear Sir:  

In regards to the nomination of Dr. Anthony Catanach and Dr. Noah Barsky of the Villanova School of Business for the American Accounting Association’s Jim Bullock Award for Innovation in Management Accounting Education, I’m writing to express support and to share experiences which illustrate my position.  

I serve in the role of Instructional Technology Analyst for the University Information Technologies Department (UNIT) at the university. I’m also a Blackboard/WebCT Certified Trainer and serve on the planning committee for the Northeast WebCT Users Group. Professors Catanach and Barsky have been a great inspiration to me through their willingness to remain open to new ideas and technologies. Their innovative use of the WebCT Vista course management system provides their students with a challenging, collaborative and accessible learning environment. Professors Catanach and Barsky creatively blend pedagogy with technology through their use of learning modules, asynchronous communications such as discussions and group assignments.  

Another exemplary example of their work is in the area of assessment. Professor Catanach and Barsky perform course assessments through their innovative use of the system’s features. Unique quizzes are delivered to each student through the use of randomization and the selective release features. Quizzes are constructed from an extensive electronic question data-bank repository which is imported into the system from Professor Catanach & Professor Barsky’s own course text book. This process facilitates academic integrity and reinforces the students’ learning. The efficiency afforded through the automated grading process provides immediate feedback to the students freeing up valuable class time which may then be allocated for teaching.  

Dr. Catanach and Dr. Barsky are always willing to share their innovations with the Villanova community as well as other regional educators. They’ve been a great proponent of our technology initiatives and they’ve participated in various events on campus such as our Lunch and Learn segments. These colleagues have additionally presented at our Northeast Regional Conferences to include serving in the role of keynote speakers for our fall ‘06 Meeting. Additionally they’ve served on a panel with a group of other Villanova Faculty who participated in our WebCT Vista pilot in the summer of 2006. Their presentations have been well received by internal and external audiences. Professors Catanach and Barsky have a very collaborative nature and they inspire the audience with their can-do attitude.  

Dr. Catanach and Dr. Barsky are innovative educators whose use of technology isn’t a means to an end but a beginning. They selflessly mold the technology, integrating discipline specific values to produce an end product which maximizes student learning outcomes.  

Sincerely,  

Richard Wack  

Richard Wack  

Instructional Technology Analyst
April 19, 2007

Professor Thomas Klammer
Department of Accounting
College of Business Administration
University of North Texas
P.O. Box 305219
Denton, Texas 76203

Dear Professor Klammer,

I am writing this letter on behalf of Noah Barsky and Anthony Catanach who were both nominated for the 2007 James Bulloch Award for Innovations in Management Accounting Education.

I am an accounting professor at Philadelphia University and I have been fortunate enough to have worked with both Noah and Anthony on a few projects, the most recent being the use of an E-Learning platform in a Managerial Accounting course. Noah and Anthony have been innovative in developing an E-Learning platform for the Managerial Accounting course through Blackboard/WebCT. This E-Learning platform enhances the organization of the course, creates benefits in learning, assessment, communication with students, and tremendous time savings for the professor.

Many professors have been using the testing component of Blackboard/WebCT for years. However, what distinguishes Noah and Anthony's approach is that they have added unique computational problems, typical to accounting tests, to the testing feature within Blackboard/WebCT for Managerial Accounting. This innovation includes the development of a test bank which gives the instructor the ability to use computational problems, as seen on traditional pencil and paper tests, where the numbers change for each student tested. The amounts in each question are replaced by variables for which the instructor specifies the range and computes a solution. This assessment feature greatly reduces the possibility of cheating since each student gets the same test with different numbers. In addition to the instructor being able to create individualized student tests and quizzes, the system provides immediate feedback to students, efficient and accurate grading, and creates permanent exam records without taking up office space. Another great feature of this innovation is the ability to allow a student to retake a test or quiz since they get a different test or quiz since each question is randomized. This retesting leads to learning reinforcement.
Noah Barsky and Anthony Catanach have been innovators in Management Accounting Education for many years. They are “selfless” scholars who go out of their way to share their knowledge and experience with professors from other institutions. They are “true professionals!” This latest innovation makes them truly worthy of the 2007 James Bulloch Award for Innovations in Management Accounting Education. If you have any questions please give me a call at 215-951-5328.

Sincerely,

C. Andrew Lafond, DBA, CPA
Assistant Professor of Accounting and Taxation
Philadelphia University.
Dear Professor Klammer,

I strongly recommend Dr. Catanach for the 2007 Jim Bulloch Award for Innovations in Management Accounting Education. I had the pleasure taking Principles of Managerial Accounting instructed by Dr. Catanach last semester. It has been a delightful experience. First of all, I learned so much more, than I had ever expected from an Accounting course. Professor Catanach made Accounting so informative, practical, and interesting that it was a privilege to be a student in his class.

This course has been very well structured. Tests, homework assignments, personal questions, were all submitted electronically through WebCT. It was great to be able to submit assignments online at most convenient time before the due date. One could receive his test grade just seconds after pressing the ‘Submit button’. Dr. Catanach could always be reached. He graded our work and wrote, personalized comments, which helped greatly improve the quality of the next assignments. It was the first course that I took, which was entirely electronic and so well structured.

I still recall that on Monday we had to read a new chapter and begin to analyze the Business Planning Application assignment for our electronic sensor company. This was a semester long group project based on our electronic sensor company really taught us how to apply the new material, collaborate, and agree on our strategic decisions. In class Dr. Catanach would introduce us to new topics, integrating a variety of current information into his lectures. His teaching style was captivating, dynamic, and highly professional. All students were engaged, and thus time flew by. Every time I left class with new knowledge, improved and much deeper understanding of business concepts.

Wednesdays Dr. Catanach would go over the assigned Mini-Case. These Cases were real-life problems, which taught us creative problem solving skills. At first it was difficult to catch all the necessary details to present a well-structured analyses. However, as the course progressed, it became much easier to analyze the problems, fluently use business terminology, and thus professionally defend arguments.

Fridays were chapter test days. The textbook A Business Planning Approach is the best-written and comprehensive business text book I have read. The tests were electronic, fair, conceptual, and detailed. One not only had to understand theory, but also be able apply the new material. Only then it was possible to correctly answer a majority of test questions.

Dr. Catanach was serious about his teaching, and he treated his students like future professionals. It was a challenge to live up to his expectations, yet I felt proud when my work paid off. It was not just about getting the grade! The course taught one to think and defend his position. I learned all the concepts of managerial accounting, and even now, while doing a Co-op at J&J, I notice and try to analyze their business practices. I many times recalled what Tony had stressed the most- the importance of information for decision-making.

Overall this class has been an incredibly rewarding experience. Dr. Catanach managed to make Acc 1102 exciting, stimulating, and applicable to real life. I have taken several honors courses, and with pleasure confirm that Dr. Catanach’s dynamic lectures, course organization, the use of technology, and professionalism, is top quality. Not only is he a talented Professor, but he is also a great person. I highly recommended Dr. Anthony Catanach Jr. for this award!

Sincerely,

Julia Skyban

Villanova University ('09)

April 9, 2007
Dear Professor Klammer,

It is a pleasure to write this letter of recommendation for Dr. Catanach. He has proven to be one of my favorite teachers at Villanova because of the valuable and worldly insight he added to the everyday coursework of Accounting 1102. Not only was the content of his teaching impressive, but also the use of technology in his class. Dr. Catanach was organized and straightforward in his expectations of his students, which are both a result of his choice to use WebCT as the primary means of communication and evaluation for the course.

Accounting 1102 was the only course I have ever taken that involved no exchange of papers between student and teacher. Every assignment, every quiz and every test was submitted and graded through WebCT. Throughout the semester, there was always an online record of all of these individual assessments. Every week’s objectives and assignments were laid out clearly online, which made the organization of the course superb. One of the most important aspects of a course for me, as a student, is communication of course requirements, so that I am able to manage what I have to get done and when I am going to be able to do it. The use of WebCT made this especially easy for me.

The use of WebCT as a means of testing and communication was also ideal in that it enabled Dr. Catanach to provide immediate feedback on testing and homework. Immediately after taking a test or quiz I was able to go back to the text or to my notes to figure out where I had gone wrong, which is such an important learning tool. When a teacher returns a test two weeks after it was taken, the student is already so far past the material that the previous test becomes obsolete. But getting test results or feedback on assignments instantaneously makes it more worthwhile to go back and check what went wrong, and to learn from one’s mistakes.

In choosing to use WebCT in this course, Dr. Canatach enabled his students to have this positive experience I am speaking of. It is a tool that aids in the organization of all of the coursework and expectations. It also remains a tool that allows for immediate feedback, which is essential to a student’s learning experience. Accounting 1102 was the first experience I have had with such a heavy reliance on the tools provided by WebCT and it has proven to be one of my most positive experiences thus far at Villanova. I commend Dr. Catanach for his decision to use this tool, and his ability to use it well.

Sincerely,

Eliza Pierson
Villanova School of Business
Dear Prof. Klammer,

As a student in Dr. Tony Catanach’s class last semester, I was impressed by his innovative integration of technology in the course. Specifically, he used the WebCT Vista E-learning platform to launch learning to a new level. I agree with one of my classmates who remarked, “His class was completely different than any other class I’ve ever had.” What differentiated Dr. Catanach’s Management Accounting class was the way informational technology was woven into the course’s assignments and assessments.

Through WebCT, Dr. Catanach gave his students opportunities to constantly reinforce and apply course material. Every week, I had to use what I had learned from the text and lectures in order to complete two assignments—an individual mini-case and a group business planning application. All assignments were submitted electronically through the Vista E-learning platform. Dr. Catanach would promptly post grades for assignments and provide feedback in WebCT. This method ensured that I was actively engaged in the learning process every week.

In one mini-case that stands out to me, I had to prepare a spreadsheet that calculated a break-even point. In class, Dr. Catanach told us to input new data into our spreadsheet to verify that our formulas were correct. Then, we took a short online quiz in WebCT that asked us to enter our new break-even points. Dr. Catanach emphasized that we must not only understand accounting data, but we also must know how to use technology and our insights to create new information.

Furthermore, his method of testing reflects his incorporation of technology. Dr. Catanach designed a system for giving assessments that maximizes flexibility and fairness. Every Friday, in lieu of attending class, we would log onto WebCT and take a quiz on the material which we covered during that week. Twenty-four hours after taking our Friday quiz, we had the option of taking a different version of the quiz on the same material. We would receive our test scores back immediately. My classmates and I had the flexibility to use the first quiz as a study tool to prepare for the second quiz. In this way, students could choose to reinforce the material twice by taking two assessments. Moreover, Dr. Catanach built in safeguards to ensure that students would not cheat. The questions were presented to us one at a time without the option of going back. Each student would receive different questions in a different order and have a limited time to complete the quiz. Dr. Catanach guaranteed that no student would have an unfair advantage on assessments.

Dr. Catanach is continuously improving his utilization of technology to enrich learning. He experimented with using a discussion board on WebCT to answer student questions before our final exam. Recently, I discussed my experience with technology in Dr. Catanach’s class with an associate dean at the Villanova School of Business. During our conversation, she commented, “Dr. Catanach is on the forefront of integrating WebCT into the classroom. [...] He is the best educator in the building.” For these reasons, I believe that Dr. Tony Catanach is well deserving of the 2007 Jim Bulloch Award for Innovations in Management Accounting Education.

Sincerely,

Kelley Bergsma
April 18, 2007

Thomas Klammer
Department of Accounting
University of North Texas

Dr. Thomas Klammer,

I am writing this letter regarding my coursework and experiences in Accounting 1102 with Professor Anthony Catanach. It is with great honor that I am presented with this opportunity to elaborate on the effectiveness of the Vista E-Learning platform as it pertained to this course. Professor Catanach did a fantastic job in utilizing all the resources available to provide a complete learning experience.

The use of the calendar function in Vista platform was an effective way of organizing the course to allow students to successfully plan for the semester. Additionally, he posted, by week, all the PowerPoint and other lecture tools that were used in class. This was extremely helpful in the event that a student ever missed or was unclear on any material presented. I personally gained a lot from this organization and structure and feel as though it greatly contributed to my success in the course.

Evaluations in the course were also done exclusively through the Vista platform. This method was beneficial for two reasons. First, our results were available immediately, which enabled us to identify where we stood in the course at all times. Also, we were able to review the individual answers upon completion, ensuring that we had a firm grasp of all the material. I found it more valuable to be able to review my test and errors instantly because the material was still fresh in my mind. This way, I was able to realize, and actually learn from the mistakes I made. I prefer this format that allows me to constantly reinforce the correct material.

Overall, the Vista platform served as an effective tool in presentation, communication and evaluation of the course. Professor Catanach took advantage of the many features available. I would certainly be an advocate of this style of teaching in the future. Thank you for your time, and if you have any questions, feel free to contact me anytime.

Sincerely,

Ryan Kuhn
Villanova University. 2008
Ryan.Kuhn@Villanova.edu
I am writing to inform you on how Professor Anthony Catanach of the Villanova School of Business’s use of technology during my Managerial Accounting course contributed greatly to the success of my learning experience. Throughout the semester, Professor Catanach stressed the importance of a “paperless” classroom. This involved a classroom where all tests quizzes, assignments, lectures, and other supporting materials were done using the Vista E-Learning platform. Being that the business world itself is using more and more technology and less and less paper to improve efficiency, an effective business course must reflect this. I personally feel that it was this approach of making the course applicable to the real-world that led me to recognize the importance of technology in the classroom and then utilize it to help me succeed.

This success began with the influence of the Vista E-Learning platform on my ability to learn. I found that being able to access all of the course materials on one website allowed me to maintain a broad view of the connections between what I was learning. My learning style is one in which I take each topic covered and fit them into an overall theme of the course. In this way, I avoid simply memorizing, applying, and then quickly forgetting material. The Vista E-Learning platform allowed me to easily reference all of the past course materials to see how they applied to current topics.

Ease of access to materials also led to the superior organization and communication of the course. Everything that I had completed and everything that was expected of me was laid out on the Vista E-Learning platform. At least once a day I would check the website to see either my grades, what was due for the next class, or requirements for an assignment. I never needed to look farther than the Vista E-Learning platform for this information, and I rarely needed clarification.

Professor Catanach also utilized the Vista E-Learning platform for testing purposes. I found that taking quizzes and test on the website were much more student friendly than paper tests. I wasn’t constantly flipping through pages to go back to go back to previous questions or loosing track of how much time was left. The online test allowed for me to easily scroll through each of the questions and provided a clock in the top right corner which kept me on pace. Upon completion of the tests and quizzes, grades were immediately available with the correct solutions provided for wrong answers. I found that
this helped me use my performance on past assessments improve my performance on future ones. If a grade for an assessment is received long after it was taken I find that I am only concerned about the grade and have neither remembered nor really cared about the content. In professor Catanach’s course I always would review the assessments and note where I had gone wrong in order to improve my studying for the next test or quiz.

Now a semester removed from Managerial Accounting and in the process of completing courses which are not as technologically focused, I find myself further recognizing the worth of technology in the classroom. This is why I would like to acknowledge and commend Professor Catanach as someone who utilized technologies such as the Vista E-Learning platform to create an interactive learning environment. Professor Catanach’s approach to technology allowed my classmates and I to fully engulf ourselves in the course work and come out of it with not only a more complete grasp of the material, but with a semester-long experience of how the actual business world works. Technology is something that is revolutionizing the way people learn, and Anthony Catanach should be recognized as someone who is leading that revolution.

Sincerely,

Michael Duke
Dear Professor Klammer,

I am a student at Villanova University, and during the Fall 2006 semester, I was enrolled in Principles of Managerial Accounting with Professor Anthony Catanach. Within just days of sitting in his class, I learned that he had a different teaching method than any professor I had encountered before.

My experience in Professor Catanach's class was extremely beneficial to my education for two reasons. First, I have been able to apply the material in multiple classes since then. Second, the way in which he incorporated technology into his daily teaching, and the way this facilitated my learning.

Professor Catanach used technology for multiple reasons. First, he was in constant contact with his students through email. If anyone had a question about an assignment, no matter what time of day, he/she could email Professor Catanach and receive an answer within a couple of hours. This always made class assignments easier to complete.

Additionally, Professor Catanach gave tests and accepted assignments through the Vista E-Learning platform. The tests enabled both easy submission and prompt grading. Since the whole test was electronic, I was able to immediately see my grade and understand any questions I answered incorrectly before it affected other assignments. The electronic submission of assignments through the Vista E-Learning platform also enabled easy submission, as well as a convenient way to hand in assignments. Since a lot of the work was done in groups, it was easy to see if someone in the group had already uploaded the assignment so it was not done more than once. Additionally, a time stamp was put on the submission so Professor Catanach could see that everything was handed in promptly by the due date.

Lastly, the use of the Vista E-Learning platform ensured that the course ran smoothly and students were always aware of what assignments were due. When a new assignment was posted, an icon would appear on the main menu and the clear assignment specifics were displayed online. This left students certain of what was due, when, and what was expected in the assignment.

I hope this shows how Professor Catanach's use of technology in the classroom facilitated my learning and the learning of other students.

Sincerely,

Karen Palmisano
E-learning technologies enable faculty to easily and seamlessly integrate materials from various sources. For example, our principles of management accounting course relies on Blackboard/WebCT Vista as the host for most course content and assignments, a textbook website for electronic study materials, and an online business simulation. Log-in instructions for each resource are listed below. Specific examples and walk-through guidance appear in Section VI.

**Log-In Instructions**

*The link to our Blackboard/WebCT Vista Course materials is:*

http://elearning.villanova.edu

Username: greenhouse  
Password: coursereview

*Here is the link to the text website:*

http://college.hmco.com/accounting/barsky/man_acc/1e/students/ace/index.html

*Here is the link to the simulation:*

http://www.capsim.com/

Log into Capsim using a username of "greenhouse" and password of "evaluator". Then click on My Archived Courses. Next, click on any one of the three Principles of Managerial Accounting courses.
Using E-Learning Technologies to Enhance Delivery of the Introductory Managerial Accounting Course

Section VI: Review of Course Materials

Primary Course Content

The course relies extensively on a textbook authored by both instructors titled, "Management Accounting: A Business Planning Approach," published by Houghton Mifflin. The course relies extensively on assignments, exercises, and problems included in this text, and references are included in the Vista Assignments Section.

The instructors also have extensively modified the textbook test bank and uploaded it into Vista for use in student assessment. As discussed in Section III, the instructors have done significant work to reconfigure the test bank so as to maximize the benefits of Vista's assessment tools. This is one of the major innovations of this course. References to the textbook's test bank and specific questions are located in the Vista Question Database.

The commercial text also provides students with access to learning objectives, chapter outlines, chapter summaries, and lecture notes, as well as a variety of other learning tools. These resources can be found at http://college.hmco.com/accounting/barsky/man_acc/1e/students/index.html.

The course also relies heavily on a commercial business simulation to achieve its learning objectives: the Foundation Business Simulation created by Management Simulations, Inc. A description of this resource can be found at http://www.capsim.com. Specific references to this business simulation and related requirements are made in the Assignments and Assessments sections of the e-learning platform.

Finally, the course uses a free survey tool provided by Survey Monkey (http://www.surveymonkey.com/) for student evaluations of group presentations. We rely on this tool as it provides easy-to-interpret output reports that offer valuable feedback to students.

Links to all of the above resources can be found on the Vista Web Links page.
Walk-Through of Sample Course Materials

Blackboard/WebCT Vista hosts course content. After following the log-in instructions in Section V, the starting point for reviewing the course is the Course Content page illustrated in Exhibit 1. To properly view each week’s content, first select the Student View tab (circled at the top of the web page). Students have links to each week’s content as well as tabs at the top of the page that provide continual access to the course syllabus, discussion boards, announcements, assessments, and other required content.

As an example of course content, Exhibits 2 through 11 show the electronic materials related to Week 3 (Business Process in the 21st Century). These materials can be found by clicking on the Week 3 link, circled in Exhibit 1.
After selecting the Week 3 tab, an excerpt from the course syllabus will appear. Each week students may review a list of upcoming assignments and summary of class activities. The typical week includes a mini-lecture on course content on Mondays, mini-case on Wednesdays, and a weekly quiz and team simulation submissions on Fridays. In this example, the Monday and Wednesday topical coverage is consolidated due to a holiday.

EXHIBIT 2

EXHIBIT 3
To supplement required readings, students are also provided access to a website hosted by the publisher of the course textbook. This site provides a wealth of resources, as highlighted in Exhibit 4, including chapter outlines, study flashcards, PowerPoint slides, and practice quizzes. Click on Ready Notes in Exhibit 4 for access to the weekly PowerPoint slides (as shown in Exhibit 5).
Each week’s PowerPoint slides include excerpts from the course text and summary notes that are utilized in weekly in-class mini-lectures. For example, Week 3’s discussion of Chapter 2 (Business Processes in the 21\textsuperscript{st} Century) serves to introduce the central management accounting topics including the business value chain and the balanced scorecard.

EXHIBIT 6

<table>
<thead>
<tr>
<th>Dimension</th>
<th>Examples of Measures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Results</td>
<td>Sales and profitability</td>
</tr>
<tr>
<td>Customer Satisfaction</td>
<td>Market share</td>
</tr>
<tr>
<td></td>
<td>Satisfaction survey ratings</td>
</tr>
<tr>
<td></td>
<td>Number of new customers</td>
</tr>
<tr>
<td></td>
<td>Number of product returns</td>
</tr>
<tr>
<td>Internal Business Processes</td>
<td>Percentage of on-time deliveries</td>
</tr>
<tr>
<td></td>
<td>Time to market for new products</td>
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<tr>
<td></td>
<td>Number of product defects</td>
</tr>
<tr>
<td></td>
<td>Number of accidents</td>
</tr>
<tr>
<td>Learning and Growth</td>
<td>Employee turnover</td>
</tr>
<tr>
<td></td>
<td>Employee satisfaction ratings</td>
</tr>
<tr>
<td></td>
<td>Number of training courses completed</td>
</tr>
<tr>
<td></td>
<td>Employee credentials</td>
</tr>
</tbody>
</table>
After reviewing the textbook publisher’s electronic materials, return to the course web site and select the Teach tab (Arrow A). The Teach tab provides a complete view of weekly activities that the course instructor may selectively release on a timely basis.

The Course Content page (see Exhibit 1) will appear and then select the Week 3 Content. The first link is to the course syllabus excerpt (Arrow B), as discussed in Exhibits 2 and 3. Arrow C provides a link to the weekly team mini-case, in the example, the group consulting exercise which requires students to visit a local business and document business processes. Arrow D points out the links to the weekly quizzes for each section of the course. These course materials are discussed in greater detail in Exhibits 8 through 11.

EXHIBIT 7

Click on “Group Consulting Exercise” (Arrow C) to open an example of an assignment.
Each week, students, either individually or in small teams, prepare a mini-case or homework assignment. WebCT Vista allows the instructor reference a textbook homework assignment as shown below. Students may enter their response in the Submission box or upload a file (i.e. Word, Excel, etc.). The assignment feature allows the instructors to view and grade all submissions and provide both qualitative and quantitative feedback. The assignment “inbox” also serves as a permanent repository of student work.

EXHIBIT 8
At the close of each week, students complete a quiz on the chapter content. The quizzes may be accessed by clicking on any of the quiz links that appear in Exhibit 7. As shown in Exhibit 9, instructors may set instructions and guidelines. In this case, the instructor share with students the academic integrity code, the time limit, dates available, maximum score and guidance that questions may not be revisited.

EXHIBIT 9
As illustrated in Exhibit 10, when students take an assessment (quiz or exam), each question appears and students may select their response. A countdown timer appears in the upper right hand corner of the screen and keeps students aware of the time remaining before the quiz expires. Additionally, the Question Status completion grid on the right hand side of the screen shows student progress. Upon completing the quiz, students learn of their scores and receive individualized feedback for each question. The feedback includes references to course materials to reinforce key learning points. Such prompt, accurate, and detailed feedback would not be possible in a traditional paper testing environment.
A key component of this innovation is the creation of an exam database that allows the instructor to offer individualized exams to each student. To do so, each question is labeled by type (i.e. Multiple Choice, Matching, Calculation, etc.), Topic (i.e. Value Chain), textbook learning objective, and level of rigor. Doing so ensures that students take similar exams on a common set of content, while mitigating academic integrity concerns. For example as shown in Exhibit 11 below, Question 14 on the Week 3 quiz would be a multiple choice question on the Value Chain drawn at random from a pool of four questions.

**EXHIBIT 11**
Key management accounting topics are also reinforced through a semester long online business planning simulation. The simulation, www.capsim.com, provides audio and video tutorials to deliver critical information and to support student learning. Many of the tutorials include video walkthroughs and spreadsheet demonstrations of how to use the software and what decision factors to consider to best manage the student company.

EXHIBIT 12
The simulation relies heavily on the Balanced Scorecard. Each round students receive feedback in the form of a balanced scorecard that shows how well they have performed in terms of a wide set of financial and non-financial metrics. The simulations also provide guidance on how to use the Balanced Scorecard and how to interpret results (Exhibits 13 and 14).

### EXHIBIT 13

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<th>Competed: Competition Round 6, 2013</th>
<th>In Progress: Competition Round 7, 2014</th>
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<tr>
<td>Natasja</td>
<td></td>
<td>Villanova University</td>
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</table>

**What is a Balanced Scorecard?**

- Customer perspective: Customer satisfaction, retention, and referrals.
- Internal perspective: Operational efficiency, productivity, and innovation.
- Learning perspective: Employee learning and development.
- Financial perspective: Revenue, profitability, and shareholder value.

**Strategic Focus:**

- **Value Proposition:** How we create value for our customers.
- **Customer Segments:** The segments to which we offer our services.
- **Differentiation:** The unique value we bring to our customers.
- **Channels:** The ways we reach and engage with our customers.
- **Customer Relationships:** How we manage our relationships with our customers.
- **Revenue Streams:** The sources of our revenue.

**Key Performance Indicators:**

- Net Promoter Score (NPS): A measure of customer satisfaction and loyalty.
- Customer Information: Details of customer transactions and interactions.
- Financial Performance: Key financial metrics such as revenue, profit, and cash flow.

**Critical Success Factors:**

- **Strategic:** Factors that determine the company’s ability to achieve its goals.
- **Operational:** Factors that determine the company’s ability to execute its strategy.
- **Financial:** Factors that determine the company’s ability to meet its financial objectives.

**Exhibit 13 Details:**

- **Table: Scorecard Data**
- **Graphs:** Visual representation of performance metrics over time.
- **Text:** Detailed narrative explaining the performance and strategies.

### EXHIBIT 14

<table>
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<td>Natasja</td>
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<td>Villanova University</td>
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</tbody>
</table>

**Exhibit 14 Details:**

- **Table: Scorecard Data**
- **Graphs:** Visual representation of performance metrics over time.
- **Text:** Detailed narrative explaining the performance and strategies.
SECTION VII:
SAMPLE PRESENTATION SLIDES

The PowerPoint slides on the following pages provide a sample of the presentation materials to delivered to various audiences during the past 12 months in which we shared our management accounting teaching innovation. This specific set of slides was delivered to the Pennsylvania Institute of CPA’s 2006 Educators’ Forum.
WebCT / Vista Tools That Make a Real Difference in Education

Anthony H. Catanach Jr.

Pennsylvania Institute of CPAs Education Symposium
November 2006
Presentation Objectives

• Demonstrate WebCT’s usefulness in partial/hybrid courses.

• Show how specific WebCT tools can be used to mitigate academic integrity issues in the classroom.
  – Electronic testing strategies
  – Creating “unique” student exams
  – Developing question databases

• Illustrate how the “paperless” course and electronic testing facilitates the creation of student portfolios.
I Am Trying to Put Management Education in Context Today

“…to succeed and thrive, business school deans and their partners must understand the changing context of business education and embrace radical new strategies and alliances.”

Management Education at Risk
AACSB International

So, it is YOUR unique educational niche that matters!
ROCKVILLE, Maryland -- Six University of Maryland students have admitted cheating on an accounting exam by using their cell phones to receive text messages with the answers, the school said Thursday. Another six students were implicated in the case.

The scheme worked this way: Test takers brought their cell phones into the exam with them. They used the phones to contact friends outside the classroom. The friends looked up the exam answer key that had been posted on the Internet by the professor once the test had started. Then the friends messaged the answers back to the test takers.

The scope of the Maryland case is unprecedented nationally, said Diane Waryold, executive director of Duke University's Center for Academic Integrity. It is also a sign that students might have a technological edge on their older professors, she said. "It's a generational issue," she said. "It's safe to say our students are far more sophisticated."
Many of Our Colleagues Resist This Technology Because They Believe That It Promotes Cheating!

The Proper and Creative Use of WebCT Can Actually Discourage Such Behavior...
WebCT Can Actually Help to Mitigate Cheating!

• Create unique tests for each student.
  – Select questions randomly from common topical pools and randomize question responses

• Impose time pressure constraints.

• Give the students more work, more frequently.
  – Can deliver many more assignments and the learning platform facilitates grading and instructor feedback.
Use WebCT to Create Unique Exams and Quizzes for Each Student

- **WebCT for student testing:**
  - Weekly E-lab quizzes (DL)
  - Mid-term (DL) and final exams (lab)

- **Test banks:**
  - Use those provided by the textbook publisher
  - Create your own
  - Both

- **Specific tools:**
  - Randomize question responses
  - Change numbers in calculation questions
  - Create unique tests for each student
Give weekly E-lab quizzes to make sure students keep up with readings.

Multiple exam and quiz versions are easy with selective release.

- Different exams for sections.
- Can accommodate students that miss exam or with special testing needs.
But Now The Good Stuff!

Data + Insight = Information™
Choose the best answer from the responses listed.

Which of the following costs could contain both variable and a fixed cost element with respect to the total units produced by the company?

- a. Product costs
- b. Utilities
- c. Administrative salaries
- d. Sales commissions

Randomize the order of multiple-choice responses for each student.

A simple click discourages students from looking at the answers of others.
13. (Points: 3.0)

Jazzy Jumpers Company produces one product that is sold for $33.09 per unit. Variable costs are $14.14 per unit and total fixed costs are $72,220. What is the dollar amount of sales revenue needed to achieve a target profit of $89,933?

Do not enter a dollar sign, comma, or decimal point in your answer. Round up to the nearest whole number. For example, if your answer is $65,214.34, enter 65214 for your response.

Answer

Wouldn’t it be wonderful if you could change all the numbers in calculation problems for each student exam?

Now you can!
Example: What is the sum of \([x]\) and \([y]\)?

Question text:

Jazzie Jumpers Company produces one product that is sold for \(\{a\}\) per unit. Variable costs are \(\{b\}\) per unit and total fixed costs are \(\{c\}\). What is the dollar amount of sales revenue needed to achieve a target profit of \(\{d\}\)?

Do not enter a dollar sign, comma, or decimal point in your answer. Round up to the nearest whole number.

Image:

Image Title:

Sharing:

This question is used in the following assessments:
Quiz 5 Chapter 5, ACC 1102 Mid-term Examination, BPM Final Exam Spring 2006, MBA Quiz 4 Chapters 5 and 6 Section B, ACC 1102 Final Exam V1

Formula:

Enclose variables in square brackets. Example: \([x]+[y]\). Values for variables will be inserted when the answer set is generated. You can also use constants in place of variables.

View a list of supported formulas:

\((c + d) / ((a) - (b)) / (a)\)

Analyze Variables
You pick the number ranges.

You set the number of versions and grading tolerance.

<p>| | | | | | |</p>
<table>
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Student Specific Exams and Quizzes

• You Need To Modify Your Test Bank:
  – Code and classify by question type (T/F, multiple-choice, calculation, matching, problem, etc.)
  – Number and label (describe) each question.
  – Indicate which learning objective is met.
  – Describe type of learning (critical thinking, recall, application, etc.)

• Once This Is Done, Exam Prep Is Done Forever!
This slide illustrates the coding and classification required to make individual testing possible.

<table>
<thead>
<tr>
<th>Question</th>
<th>Type</th>
<th>Quiz/Chapter</th>
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<tbody>
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<tr>
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<td>Multiple Choice</td>
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<tr>
<td>Multiple-Choice Question 54, CVP, LO 3, Level C</td>
<td>Multiple Choice</td>
<td>Quiz 6 Chapter 5</td>
</tr>
<tr>
<td>Chap 5 Calc B/E Analysis</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 5 Calc CVP</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 5 Calc Relevant Range</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 5 MC B/E Analysis</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 5 MC B/E Strategies</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 5 MC Cost Behavior</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 5 MC CVP</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Multiple-Choice Question 43, CVP, LO 3, Level R</td>
<td>Multiple Choice</td>
<td>--</td>
</tr>
<tr>
<td>Multiple-Choice Question 52, CVP, LO 3, Level N</td>
<td>Multiple Choice</td>
<td>--</td>
</tr>
<tr>
<td>Multiple-Choice Question 54, CVP, LO 3, Level C</td>
<td>Multiple Choice</td>
<td>--</td>
</tr>
<tr>
<td>Chap 5 MC Relevant Range</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 5 Problems</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 5 TF B/E Analysis</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 5 TF Cost Behavior</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 5 TF CVP</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 5 TF Relevant Range</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 6 MC Cost Drivers</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 6 MC CVP</td>
<td>Category</td>
<td>--</td>
</tr>
</tbody>
</table>
Next, you design your quiz or exam by creating a question set (sorted by problem type, difficulty, etc.), from which WebCT will randomly select student questions.
So What Have We Covered Thus Far?

- Randomizing Order of Multiple Choice Responses
- Creating Calculation Problems with Changing Amounts
- Using Question Sets for Random Question Selection in Quizzes and Tests
So What Do We Get From All This?

• Each student gets a different exam that covers the same material, using the same question type, and with the same difficulty level.
  – Learning objectives and problem description.
  – T/F, multiple-choice, calculation.
  – Recall, critical thinking, application.

• Makes copying and collusion much more difficult, especially if a realistic time constraint is imposed.

• And WebCT does all the grading and provides all the student feedback!
But to do all this you need a well organized question pool or database.

How can this be achieved easily?
Primary Steps

• Access WebCT Question Database
  – Click on Build, Assessments, Go To Question Database.
  – Create categories for question sets (e.g., test bank chapters, question types, etc.)

• Importing Questions to the Database
  – Some texts have test banks ready to go (for a fee usually)
  – Use Respondus software (MY FAVORITE)
    • Take old tests that you have and immediately use them in Vista.
    • Load publisher test banks by chapter and question type into the question database. Some text test banks need minor modifications for type, learning objective, topic, level of difficulty, etc.
  – Type each question in individually into WebCT (I use selectively)
## Create Categories for Question Database

**Question Database**

<table>
<thead>
<tr>
<th>Title</th>
<th>Type</th>
<th>Used By</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chap 10 Calc Cost Flow</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 10 Calc Production Costs</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 10 MC ABC</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 10 MC Cost Flow</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 10 MC Costing Systems</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 10 MC Production Costs</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 10 MC Trad Allocation</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 10 Problems</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 10 TF ABC</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 10 TF Cost Flow</td>
<td>Category</td>
<td>--</td>
</tr>
</tbody>
</table>

**Actions**

- **Delete Questions**
- **Delete Categories**
- **Export Questions**
Respondus

An Easier Approach to Data Sets

Current Personality: WebCT 6 / Vista 4

- Open
- Create
- Exam Wizard
- Import Questions
- Archive Wizard

Open a Respondus file.

Create a new Respondus file.

The Respondus Exam Wizard is the quickest way to create an exam using an existing set of questions.

Import questions from a text file.

Create a Respondus archive file so that questions, media, and equations are stored as a single, compressed file.
### Question Database

#### Create Questions
- Calculated
- Combination
- Fill in the Blank
- Jumbled Sentence
- Matching
- Multiple Choice
- Paragraph
- Short Answer
- True False

#### Question Type

<table>
<thead>
<tr>
<th>Question</th>
<th>Type</th>
<th>Used By</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost Flow</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Production Costs</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>IG</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Cost Flow</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Costing Systems</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 10 MC Trad Allocation</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 10 Problems</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 10 TF ABC</td>
<td>Category</td>
<td>--</td>
</tr>
<tr>
<td>Chap 10 TF Cost Flow</td>
<td>Category</td>
<td>--</td>
</tr>
</tbody>
</table>

**Action**
- Move Questions to Category: [Select category]
- Delete Questions
- Delete Categories
- Export Questions
Finally, Do Not Overlook the Benefits of Having an Electronic Record of Your Students’ Work!

Student and Parental Complaints
Accreditation and Assessment
The New Realities Of Education

These Cannot Be Ignored!
Your Questions?

Please feel free to contact me if you need my help at implementation

anthony.catanach@villanova.edu

THANK YOU FOR YOUR TIME, ATTENTION, AND PATIENCE TODAY!
USING E-LEARNING TECHNOLOGIES TO ENHANCE DELIVERY OF THE INTRODUCTORY MANAGERIAL ACCOUNTING COURSE

SECTION VIII: APPLICANT ACADEMIC VITAS

Academic vitas for Noah Barsky and Anthony Catanach Jr. are presented on the following pages.
VITA OF ANTHONY H. CATANACH JR.

April 1, 2007

P.O. Box 305
West Chester, PA 19381-0305
Telephone: (610) 329-6259
E-Mail: anthony.catanach@comcast.net

GENERAL INFORMATION

Education:

Arizona State University, Ph.D. in Accounting, 1994.
University of New Mexico, Master of Accounting, 1991.
University of New Mexico, B.B.A., 1975.

Employment:

Associate Professor of Accountancy, Villanova University, Villanova, PA (2001 - Current).
Visiting Professor of Accounting and Control, INSEAD, Fontainebleau, France (2005, 2006),
Singapore (2007).
Visiting Scholar, Capella University, Minneapolis, MN (2006 – Current).
Adjunct Professor, School of Law, Villanova University, Villanova, PA (2003 - 2006).
Assistant Professor of Commerce, University of Virginia, Charlottesville, VA (1994 - 1998),
Captain, United States Marine Corps (1975 - 1979).

Professional Certifications:

Certified Public Accountant (1980).

MAJOR AWARDS AND HONORS

2004 American Accounting Association Award for Innovation in Accounting Education (with Noah Barsky).
2003 Best Paper Award, Accounting Program Leadership Group, American Accounting
Association’s Annual Meeting (with Noah Barsky).
2000 Best Paper Award, Educational Innovation in Economics and Business International Annual
Meeting (with Noah Barsky).
1999 – Current, Carnegie Fellow and Pew Scholar, Carnegie Foundation for the Advancement of
Teaching.
1997 American Accounting Association Award for Innovation in Accounting Education (with David Croll and Robert Grinaker).
1993 Doctoral Student Manuscript Award, American Accounting Association Western Region.
See Other Teaching Awards and Recognition in Teaching section below.

RESEARCH AND PUBLICATIONS

Intellectual Capital:

Research Grants:

2005 KPMG Foundation Research Grant (with Anthony Hendrickson of Creighton University and William Dilla of Iowa State University).
2003 KPMG Foundation Research Grant (with Noah P. Barsky of Villanova University).

Major Refereed Accounting, Auditing, and Finance Publications:


**Other Refereed Accounting Education Publications:**


**Other Academic Publications:**


**Professional Publications:**


**Work in Process and Articles Under Review:**


**Referred Conference Papers:**

"Transforming the Accounting Education Value Chain with E-Learning Technologies,”
Presented at the Mid-Atlantic Regional Meeting of the American Accounting Association,

“Customer Turned Consultant: Developing a Balanced Scorecard for Campus Bookstore,”
Presented at the Mid-Atlantic Regional Meeting of the American Accounting Association,
Pittsburgh, PA, March 2006. Presented at the 2006 Annual Meeting of the American

“Creating Strategic Responses to Critical Risks Facing Accounting Education,” Presented at the
2004 Annual Meeting of the American Accounting Association Program Leaders Group,
Accounting Association, Honolulu, HI, August 2003.

“Enron: A Financial Reporting Failure,” Presented at the Mid-Atlantic Regional Meeting of the
American Accounting Association, Philadelphia, PA, March 2003. Presented at the
Villanova University School of Law seminar: "Lessons from Enron…How Did Corporate &
Securities Law Fail?" Villanova, PA, October 2002.

“A Practical Guide to Implementing Substantive and Lasting Curriculum Change in Accounting,”
Presented at the Disciplinary Styles in the Scholarship of Teaching and Learning
Conference, Kansas City, MO, April 2002. Presented at the 2002 Annual Meeting of the
American Accounting Association, San Antonio, TX, August 2002.

“Expanding Student Competencies in Accounting and Business: A Business Planning Model for
Introductory Management Accounting,” Presented at the 2001 Annual Meeting of the
American Accounting Association, Atlanta, GA, August 2001. Presented at the Southwest

“Expanding Student Competencies in Business Planning: An Entrepreneurship Framework for
Introductory Management Accounting,” Presented at the Entrepreneurial, Finance, and

“Some thoughts on the Demise of the Accounting Major and Suggested Strategies for Survival,”
Discussed at the 2000 Annual Meeting of the American Accounting Association,
Philadelphia, PA, August 2000. Presented at the 2000 Annual Meeting of the Academy of

“A Problem-Based Learning Framework for Introductory Management Accounting: A Business
Planning Approach,” Presented at Educational Innovation in Economics and Business
“An Evaluation of the Survival Model’s Contribution to Thrift Institution Distress Prediction,”
Presented at the 1998 Annual Meeting of the Financial Management Association

“A Conceptual Model of the Tenure-Audit Quality Relation: The International Debate Over
Mandatory Auditor Rotation,” Presented at the 1998 Southeastern Regional Meeting of the

Identification,” Presented at the 1998 Midwest Regional Meeting of the American
Accounting Association, St. Louis, MO, April 1998. Presented at the 1998 Annual Meeting

“The Frequency and Seriousness of Communication Barriers in the Auditor-Client Relationship,”
Best Paper on Current Practitioner’s Issues at the 1997 Southeast Regional Meeting of the
Annual Meeting of the American Accounting Association, Dallas, TX, August 1997.

“The Policy Implications of Legislating Accounting Change: The Case of S&L Goodwill and Tax
NOLs,” Presented at the 1997 Southwest Regional Meeting of the American Accounting

“Identifying Consistent Predictors of Financial Distress Using Survival Time Models,” Presented
at the 1997 Southwest Regional Meeting of the American Accounting Association, New

Presented at the Annual Meeting of the Financial Management Association, New Orleans,
LA, October 1996.

“The Importance and Frequency of Use of Financial Disclosures in the Lending Process,” Presented
at the Annual Meeting of the Financial Management Association, New Orleans, LA, October
1996.

“Developing a Writing Model for Accountants,” Presented at the 1996 Annual Meeting of the
American Accounting Association, Chicago, IL, August 1996.

“Predicting Distress in U.S. Thrifts Using Operating Cash Flow Information,” Presented at the 1996
Southeast Regional Meeting of the American Accounting Association, Richmond, VA, April
1996.

“A Causal Investigation of Risk, Cash Flow, and Distress in the Savings and Loan Industry,”
Presented at the Annual Meeting of the Financial Management Association, St. Louis, MO,
October 1994; Discussed at the 1995 Annual Meeting of the American Accounting
Association, Orlando, FL, August 1995.


TEACHING

Other Teaching Awards and Recognition:

Faculty Honoree at Villanova Athletic Department’s National Student-Athlete Day (2004).
Faculty Honoree at Pi Beta Phi Professor Appreciation Luncheon (2002).
Honorable Mention for Villanova University’s Lindback Outstanding Teacher Award (2001).
Honorary Faculty Inductee in Golden Key National Honor Society - University of Virginia (1997).
Nominated for University of Virginia Teaching Award (1997).
Harrison Fund Scholarship and Teaching Award (1996).
Nominated for University of Virginia Teaching Fellowship (1996).

Pedagogical Grants:

2002 Villanova University, College of Commerce & Finance, Graduate Studies Grant (with Shelley C. Rhoades-Catanach)
2000 Institute of Management Accountants' Faculty Enhancement Program Grant (with Noah P. Barsky).
1998 Villanova Institute for Teaching and Learning Mini-Grant.

Graduate University Courses Delivered:
Accounting for Lawyers (2003-2006)
Business Risk Assessment and Assurance Services (2002-2006)

**Undergraduate University Courses Delivered:**


**Executive Education Sessions Delivered:**

Member of Gerson Lehrman Group’s Council of Advisors (2005 - present)

- “The Next Generation of Earnings Management – Cash Flow Manipulation”

International Lecturer for the Institute for Management Studies (1999 - present)

- “Managing the Inevitable Risks of Business Decisions” (United States)
- “MBA in a Day: Tools for Managing Performance” (United States)

State Farm Insurance (2006)

- “Leadership Obligations in the Business Planning Process”

Grant Thornton Training Instructor (2006)

- “Accounting for Income Taxes” and “Operating Cash Flow Manipulations”

Rogers Corporation (2006)

- “Managing Risks in a World-Class Finance Function”

KPMG National Training Instructor for Partners and Senior Managers (2005)

- “Accounting for Income Taxes”
Starbucks Corporation (2005)

“Key Management Tools for Delivering Firm Performance in the 21st Century”


“Mergers and Acquisitions,” Fifty-Eighth Annual Accounting & Taxation Symposium, North Carolina Association of CPAs, Greensboro, NC, October 1997.

“Stay on Track: Financial Institution Audit and Accounting Update,” Fitness Seminar for Financial Services Executives, Indianapolis, IN, October 1997.


**Pedagogical Presentations:**

“The Impact of E-Learning Platforms on the 21st Century Classroom,”
Keynote Address for the Annual Northeast WebCT Users Group Meeting, Villanova, PA, November 2006.

“WebCT Tools That Make a Real Difference in Education,”
Pennsylvania Institute of CPA’s Educators Symposium, Hershey, PA, November 2006.
Colloquium on Change in Accounting Education, Sedona, AZ, October 2006.


Teachers of Accounting at Two-Year Colleges, Atlanta, GA, May 2006.
Colloquium on Change in Accounting Education, Long Beach, CA, October 2005.

“The Scholarship of Teaching and Learning,” Invited Presentation for the Villanova Institute of Teaching and Learning, Villanova, PA, March 2004.


“Creating Strategic Responses to Risks Facing Accounting Education,” Annual Meeting of the American Accounting Association (Continuing Professional Education Program), Honolulu, HI, August 2003.

"Case Method Instruction in the Intermediate Accounting Course,"

"Accounting and the Scholarship of Teaching and Learning,"
Colloquium on Change in Accounting Education, Sedona, AZ, October 2002.
Colloquium on Change in Accounting Education, Tucson, AZ, October 2001.


“Implementing Curriculum Change in Accounting: Keys to Maximizing Success.”

Annual Meeting of the American Accounting Association (Continuing Professional Education Program), San Antonio, TX, August 2002.
Colloquium on Change in Accounting Education, Tucson, AZ, October 2001.
Annual Meeting of the American Accounting Association (Continuing Professional Education Program), Atlanta, GA, August 2001.

“Asessing the Risks to Recruitment of Accounting Majors Today”

University of Nevada Las Vegas, Las Vegas, NV, March 2004.
Colloquium on Change in Accounting Education, Tucson, AZ, October 2001.


“Innovative Learning Programs for Accounting and Business: Experiments in Self-Learning at Major Universities Using the BAM Pedagogy:”

Maryland Association of CPA’s Annual Educator’s Conference, Jessup, MD, January 2001
Annual Meeting of the American Accounting Association (Continuing Professional Education Programs), Philadelphia, PA, August 2000.


Faculty Presentation, University of California Los Angeles, Los Angeles, CA, August 2006.
Faculty Presentation, San Diego State University, Washington, DC, August 2006.
Faculty Presentation, Florida Atlantic University, West Palm Beach, FL, June 2003.
Mid-Atlantic Regional Meeting, American Accounting Association, Baltimore, MD, April 2002.
Disciplinary Styles in the Scholarship of Teaching and Learning Conference, Rockhurst University, Kansas City, MO, April 2002.
Faculty Presentation, University of Nebraska, Lincoln, NE, January 2002.
Faculty Presentation, Southern Indiana University, Evansville, IN, November 2001.
Faculty Presentation, Bentley College, Waltham, MA, March 2001.
Faculty Presentation, Ohio and Butler Universities, Athens, OH, May 2000.
Candidates Day, Villanova University, Villanova, PA, November 1999.
Faculty Presentation, Arizona State University, Tempe, AZ, April 1999.
Alumni/Recruiter Day, Villanova University, Villanova, PA, April 1999.
Faculty Presentation, California State University at Chico, Chico, CA, March 1999.
Colloquium on Change in Accounting Education, Scottsdale, AZ, November 1998.
Accounting Faculty Symposium, Colorado Society of Certified Public Accountants, Gunnison, CO, October 1997
Annual Meeting of the American Accounting Association, Dallas, TX, August 1997.

“Energizing Principles of Management Accounting: A Business Planning Approach:”

Rhode Island Association of Accounting Professors, Providence College, September 2005.
Teachers of Accounting at Two-Year Colleges, San Diego, CA, May 2005.
Faculty Presentation, University of Nevada Las Vegas, NV, March 2004.
Pennsylvania Institute of CPA’s Educators Symposium, Great Valley, PA, October 2003.
Faculty Presentation, Marshall University, Huntington, WV, May 2003.

PROFESSIONAL SERVICE

Professional Awards:
American Institute of CPA’s Doctoral Student Fellow (1990-1994).

Professional Presentations:

“Building Public Trust: PwC’s Framework for Delivering Professional Services.”
  PricewaterhouseCoopers Talent Development Program, Chicago, IL, May 2006
  PricewaterhouseCoopers Talent Development Program, San Francisco, CA, June 2006


  Institute of Management Accountants Mid-Atlantic Council Professional Development

“Managing Accounting Education Risks Strategically.”


“Business Risk Assessment,” Institute of Management Accountants’ Delaware Chapter,

“The Internal Control Environment and the Bank Strategic Plan,” Virginia Society of Certified
  Public Accountants (Thomas Jefferson Chapter), Charlottesville, VA, June 1997.

“Strategic Planning: Evidence of the Firm’s Internal Controls,” General Electric and First Colony
  Insurance, Lynchburg, VA, November 1996.
American Accounting Association:

Member of the American Accounting Association’s Notable Contributions to Accounting Literature Award Screening Committee (2006-2007).

Member of the American Accounting Association’s Innovation in Accounting Education Award Selection Committee (2005-2006).

Group leader for the both the 2002 and 2003 American Accounting Association's New Faculty Consortiums.

Assistant Editor for Teaching and Curriculum Section of the American Accounting Association 2001 Annual Meeting Program (2001).

Member of the Faculty Development Advisory Committee of the American Accounting Association (1999-2000).

Member of Career Planning Panel for the 1999 American Accounting Association New Faculty Consortium.


Member of 1998 American Accounting Association International Accounting Section Program Committee.

Moderator for research session presentations at the Annual and Regional Meetings of the American Accounting Association: 2005 Annual Meeting 1998 Southeast Regional Meeting


American Institute of Certified Public Accountants:

Member of the Joint AICPA/AAA Accounting Literature Awards Committee (2004).


AICPA Chairperson of the Joint AICPA/AAA Accounting Literature Awards Committee (2002 - 2003).

Faculty participant in the American Institute of Certified Public Accountants’ CPA Vision Project Future Forum process (December 1997).

**Pennsylvania Institute of Certified Public Accountants:**

Member of the Relations with Schools and Colleges Committee (2004 - current).

Faculty Coordinator for the Pennsylvania Institute of Certified Public Accountants' Passport to Opportunity Program to attract high school students to Villanova University and the accounting profession. (2002 - 2003).

**Beta Alpha Psi National Honor Society:**

Nominated for Regional Director of the Atlantic Coast Region (2004).

Faculty Advisor for Planning of 2004 Regional Meeting (2003-2004).

Faculty Advisor Petitioning Chapter (2001 - 2003).

**Editorial Board and Review Activities:**

Co-Editor of *Advances in Accounting Education* (2005 – present).

Member of the editorial board for *Commercial Lending Review* (2004 - present).

Member of the editorial board for the *Journal of International Accounting, Auditing and Taxation* (1994 - present).

Member of the editorial board for *Advances in Accounting* (1998 - 2004).

Member of the editorial board for *Advances in Accounting Education: Teaching and Curriculum Innovations* (1998 - 2004).


Member of the editorial board for *Accounting Education: A Journal of Theory, Practice, and Research* (1997).
Minority Student Activities:

Partnered with PricewaterhouseCoopers in a Monster Diversity Leadership Program at Villanova University (July 2006)

Instructor for PricewaterhouseCoopers New Hire Training, Chicago, IL (May 2006) and San Francisco, CA (June 2006)


Faculty participant at KPMG Minority Accounting Doctoral Student Association Conference (August 1997).

Other National Activities:

Ph.D. Dissertation Committee Member for Patricia A. Schmidt, Capella University (2006).

Guest Lecturer, Widener University (December 2004).

Reviewer for the tenure and promotion case of assistant professors in accounting at the University of Missouri – St. Louis and Ohio University (2004).


Member of the Big 5 / Faculty Committee on the 1st Course in Accounting. Subcommittee Chair on Enlisting Professionals to Motivate Undergraduate Students (2001 - 2002).


Guest Lecturer, Ohio University (May 2000).

Member of Education Committee for the Institute of Management Accountants (1999).


University Activities:
Faculty Advisor for Frisbee Golf Club (2006)

Villanova New Student Orientation Program: Faculty Presenter (August 2000-2006).


Member of the Connected Learning Sub-Committee of the SCT Villanova Partnership Steering Committee (1999).

Vice President Elect, Villanova University Chapter of Phi Kappa Phi (1998 - 1999).

Minority faculty mentor for Office of African-American Affairs at the University of Virginia (August 1997 - 1998).

Member of the Board of Governors and chairman of the finance committee of the University of Virginia Colonnade (faculty) Club (1995 - 1996).

*College Activities:*

Department Coordinator for faculty recruiting (June – September 2003).

Committees:

- Dean's Ad Hoc Strategic Planning Committee Member: (2001 - 2002).
- 150-Hour Program Committee Chair (1999).
- Building Committee Member (1994 - 1996).

Curriculum Presentations:

- Rolling Out the Accounting Curriculum, April 1999.
Memberships:

American Accounting Association, American Institute of Certified Public Accountants, Association of Certified Fraud Examiners, Institute of Certified Management Accountants, Pennsylvania Institute of Certified Public Accountants, Financial Management Association, Beta Alpha Psi, Beta Gamma Sigma, Delta Sigma Pi, Phi Kappa Phi, Golden Key National Honor Society.
CURRENT POSITION

Associate Professor, Villanova University (tenured and promoted 2004)
College of Commerce and Finance; Department of Accountancy

Visiting Professor, INSEAD MBA Program Europe (2004; 2005)

EDUCATION

Ph.D., Business Administration - Accounting
University of Connecticut, May 1998

M.S./B.S., Accounting (Four-Year Integrated Honors Program)
The Pennsylvania State University, May 1992
Smeal College of Business Valedictorian

PROFESSIONAL CERTIFICATIONS AND EXPERIENCE

Certified Public Accountant (licensed since 1993 in Pennsylvania and Maryland) and
Certified Management Accountant (since 1994). Teaching experience totals 76 sections
through Summer 2007 at Villanova University (1998-present); INSEAD (2004; 2005);
University of Connecticut (1994-1998); William Paterson University (1993-94) and The
Pennsylvania State University (1990-1992). Professional accounting, auditing, and
finance experience includes positions with Merck, Grippo & Co CPAs, and Exxon USA.

MAJOR RECENT ACADEMIC AWARDS AND HONORS

Research
2003-04 KPMG Foundation Faculty Research Grant (with Anthony H. Catanach, Jr.)
2003 Best Paper Award, Accounting Programs Leadership Group, American Accounting
Association Annual Meeting (with Anthony H. Catanach, Jr. and Bette Kozlowski)
2000 Best Paper Award Educational Innovations in Economics and Business (EDINEB)
International Meeting (with Anthony H. Catanach, Jr. and David E. Stout)
1996 American Accounting Association Doctoral Consortium Fellow
1995-97 University of Connecticut Doctoral Fellowship

Teaching
2004 American Accounting Association Innovation in Accounting Education Award (with
Anthony H. Catanach, Jr.)
2003 Villanova Student Government University-wide Teacher of the Year Award
2002 Villanova Student Government Commerce & Finance Teacher of the Year Award
1997 University of Connecticut Outstanding Accounting Teaching Performance Award
RESEARCH AND PUBLICATIONS

Other Research Honors and Recognitions:

Visiting Research Scholar – University of Melbourne (Australia) 2000, 2002, 2004
Institute of Management Accountants’ Lybrand Manuscript Certificates of Merit (2) 2000

Refereed Accounting Research:


Accounting Education Research:


Refereed Academic Conference Proceedings and Published Abstracts:


Finance and Business Ventures Conference, Syracuse University School of Management.


Accounting Professional Publications:


Other Professional and Academic Publications:


Works in Progress:


Noah P. Barsky 26 April 2007


RESEARCH PRESENTATIONS AND REFEREED CONFERENCE PAPERS


“Some Evidence on the Use of Performance Management Programs.” Presented at Ivey School of Business, University of Western Ontario, London, Ontario, December 2003, the American Accounting Association Annual Meeting Research Forum,
Atlanta, GA, August 2001, University of New South Wales (Australia)
Management Accounting Research Conference, February 2001, University of New
Hampshire Accounting Research Workshop, October 2000, University of
Tasmania October 2000 and Monash University, September 2000.

“Expanding Student Competencies in Business Planning: An Entrepreneurship Framework
for Introductory Management Accounting.” Presented at the Entrepreneurial,

“Some Thoughts on the Demise of the Accounting Major and Suggested Strategies for
Survival.” Presented at American Accounting Association Annual Meeting
Research Forum, Philadelphia, PA, August 2000 and Academy of Business

“The Rhetoric and Reality of Budget Participation.” Presented at the University of
Melbourne Accounting Research Seminar Series. Melbourne, Australia, July 2000

“A Problem-Based Learning Framework for Introductory Management Accounting: A
Business Planning Approach.” Presented at Educational Innovation in Economics

“Skills and Competencies: The 150 Hour Opportunity.” Presented at Northeast Business

“The Potential Role of Social Network Analysis in Management Accounting Research.”
Presented at the European Institute for Advanced Studies in Management,

“Organizational Determinants of Budgetary Influence and Involvement.” Presented at the
American Accounting Association Annual Meeting, New Orleans, LA, August
1998.

“Invisible, but Invaluable? A Framework for the Measurement and Management of
Intangible Assets.” Presented at the 2nd World Congress on the Management of
Intellectual Capital, McMaster University, January 1998.

“Matching Systems and Organizational Dynamics: The Role of Management Control
Systems in Organizational Learning.” Presented at the American Accounting
Association Annual Meeting Research Forum, Dallas, TX, August 1997.

“Balancing Control with Learning in the Knowledge-Based Organization,” Presented at:
Strategic Management Accounting Conference, Edmonton, Alberta, April 1996
and the 19th Annual European Accounting Association Congress, Norway, May
1996.

TEACHING

Other Teaching Awards and Recognitions:

Villanova Lindback Teaching Excellence Award Finalist 2001, ’03, ’04
Villanova Lindback Teaching Excellence Award Honorable Mention 2002
Villanova Learning Support Services “Bridge Builder” Award 2003
Faculty Honoree at Pi Beta Phi Professor Appreciation Luncheon 2003
Honorary Faculty in Villanova University Ring Ceremony 1999, 2003, ’05
Honorary Faculty in Graduates’ “Last Lecture” Ceremony 2006, 2007
Honorary Faculty in Order of Omega Honors Ceremony 2006

Pedagogical Grants:

IMA Faculty Enhancement Program Grant (with A.H. Catanach, Jr.) 2001
Villanova Institute for Teaching and Learning (VITAL) Minigrant 1999

Executive Education and Management Training Sessions Delivered:

National Instructor, KPMG Experienced In-Charge and New Hire Training (2005-07).


Gerson Lehrman Group Financial Council of Advisors Member (Leader and Scholar Designations) (2005 - present).

International Lecturer for the Institute for Management Studies (2001 - present)

Education Programs Instructor National Association of College Stores (1998-2005)

Pedagogical Presentations:


“Accounting Education Change Revisited: Lessons Learned.” Colloquium on Accounting Education Change, Sedona, AZ, October 2006.


“The Business Planning Model in Introductory Management Accounting”

Rhode Island Accounting Educators Association Meeting, Providence, RI, October 2005.
Faculty Presentation, University of Nevada Las Vegas, March 2004.
Faculty Presentation, Ivey School of Business, University of Western Ontario, London, Ontario, December 2003.
Faculty and Dean’s Advisory Board Presentation, Marshall University, Huntington, WV, May 2003.
Colloquium on Accounting Education Change Poster Forum, Sedona, AZ, October 2002.

“Implementing Curriculum Change in Accounting: Keys to Maximizing Success”

The Colloquium on Accounting Education Change – General Session Address, Tucson, AZ, October 2001.


Faculty Presentation, University of Nevada Las Vegas, March 2004.
The Colloquium on Accounting Education Change – General Session Address, Tucson, AZ, October 2001


ACADEMIC AND PROFESSIONAL SERVICE

Professional Awards:

1996 Connecticut Society of CPAs Doctoral Fellowship

Professional Presentations:

“Managing Accounting Education Risk Strategically”


**American Accounting Association:**


Jim Bulloch Management Accounting Innovation Award Committee, 2006.

New Faculty Consortium Participant, St. Charles, IL, February 1999.

**Accounting Education Leadership Group**


**Accounting, Behavior and Organizations Section**


**Auditing Section**

Paper Reviewer, 2005 Mid-Year Meeting.

**Management Accounting Section**


**Teaching and Curriculum Section**


**Editorial Board and Review Activities:**


*Research in Management Education and Development* (Editorial Board Member) (2005-Present).

**Other National and International Activities:**

Paper Reviewer, 2000 Academy of Business Education Annual Meeting.

Discussant, Strategic Management Accounting Section, 2000 Accounting Association of Australia and New Zealand Annual Meeting; Hamilton Island, Australia.

Session Moderator, Accounting Education Section, 2000 Academy of Business Education Annual Meeting, Southampton, Bermuda.


National Society of Accountants Relations with Educators Committee Member (1996).

**University Activities:**


**College Activities:**
