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How my sabbatical helped me achieve NIU/COB/ACCY's Visions  
and Missions

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# Presentation summary

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A LITTLE ABOUT ME



VISION AND MISSION -  
NIU/COB/ACCY



SYNOPSIS OF SABBATICAL  
AND OUTCOMES



DETAIL-  
PUBLICATIONS/TEXT;  
PRESENTATIONS,  
KEYNOTES AND PANELS

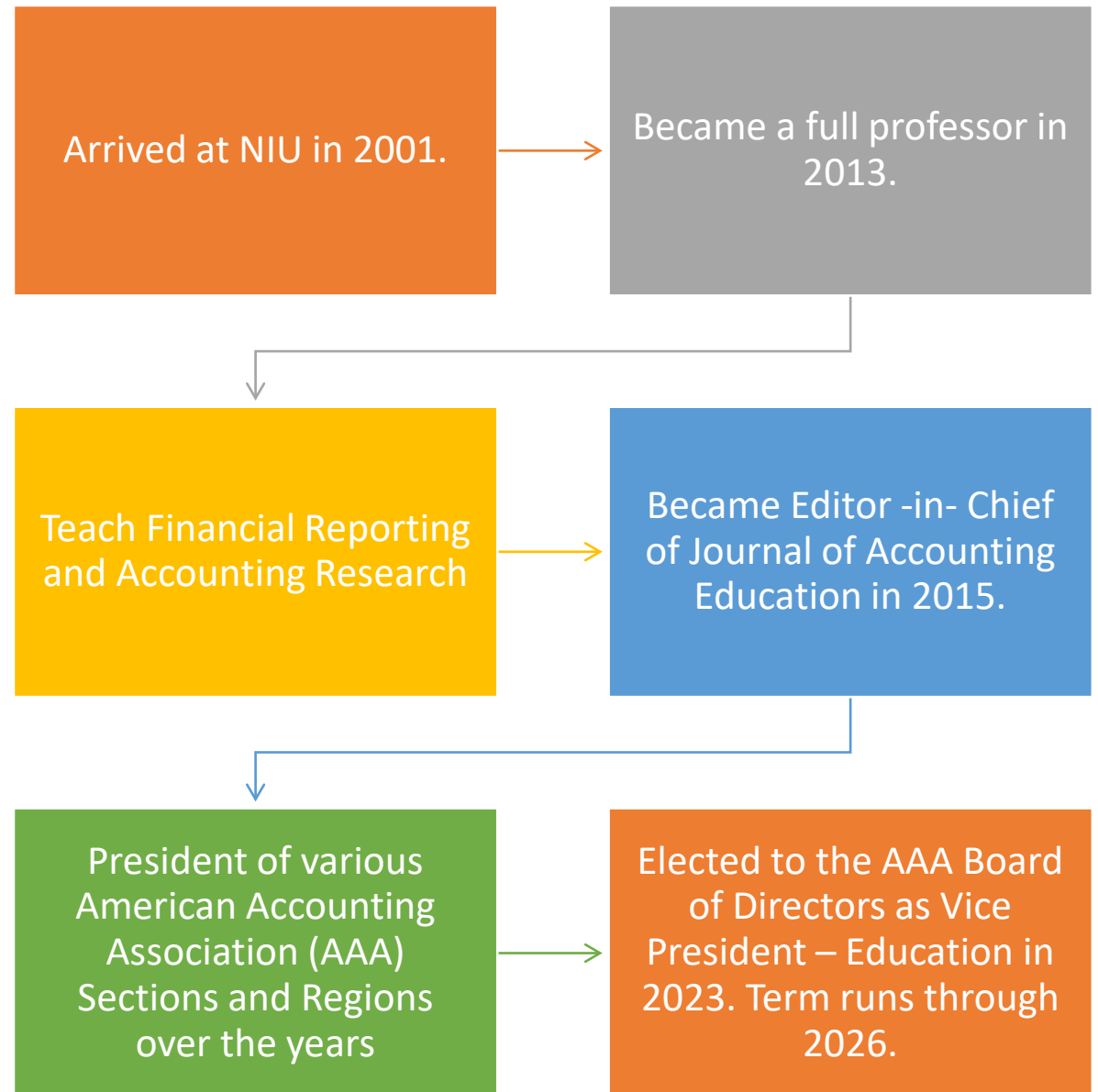


CURRICULAR CHANGES  
AND STUDENT REMARKS



GLOBAL COLLABORATIONS  
– GRANTS, AWARDS,  
PRESENTATIONS

# A little about me



# Vision and mission - NIU, COB, and Accountancy



## NIU

Northern Illinois University's **vision** is to be an engine for innovation to advance social mobility; promote personal, professional and intellectual growth; and transform the world through research, artistry, teaching and outreach.

The **mission** of Northern Illinois University is to empower students through educational excellence and experiential learning as we pursue knowledge, share our research and artistry, and engage communities for the benefit of the region, state, nation and world.



## COB

**Vision Statement** - To be globally recognized for developing the whole person through experience-centered education, innovation, world-class research and care.

**Mission Statement** - We develop principled and adaptive global citizens and advance their institutions through knowledge creation, innovation, partner collaboration, personalized experiences and active learning.



## Accountancy

**Vision Statement** - Be a nationally recognized leader in accounting education.

**Mission Statement** - Advance a learning environment that educates and engages students to achieve their professional goals and that encourages diversity of thought in faculty scholarship.

Sabbatical - The Impact of  
Public Company Accounting  
Oversight Board (PCAOB)  
Enforcement Actions on the  
Accounting Profession

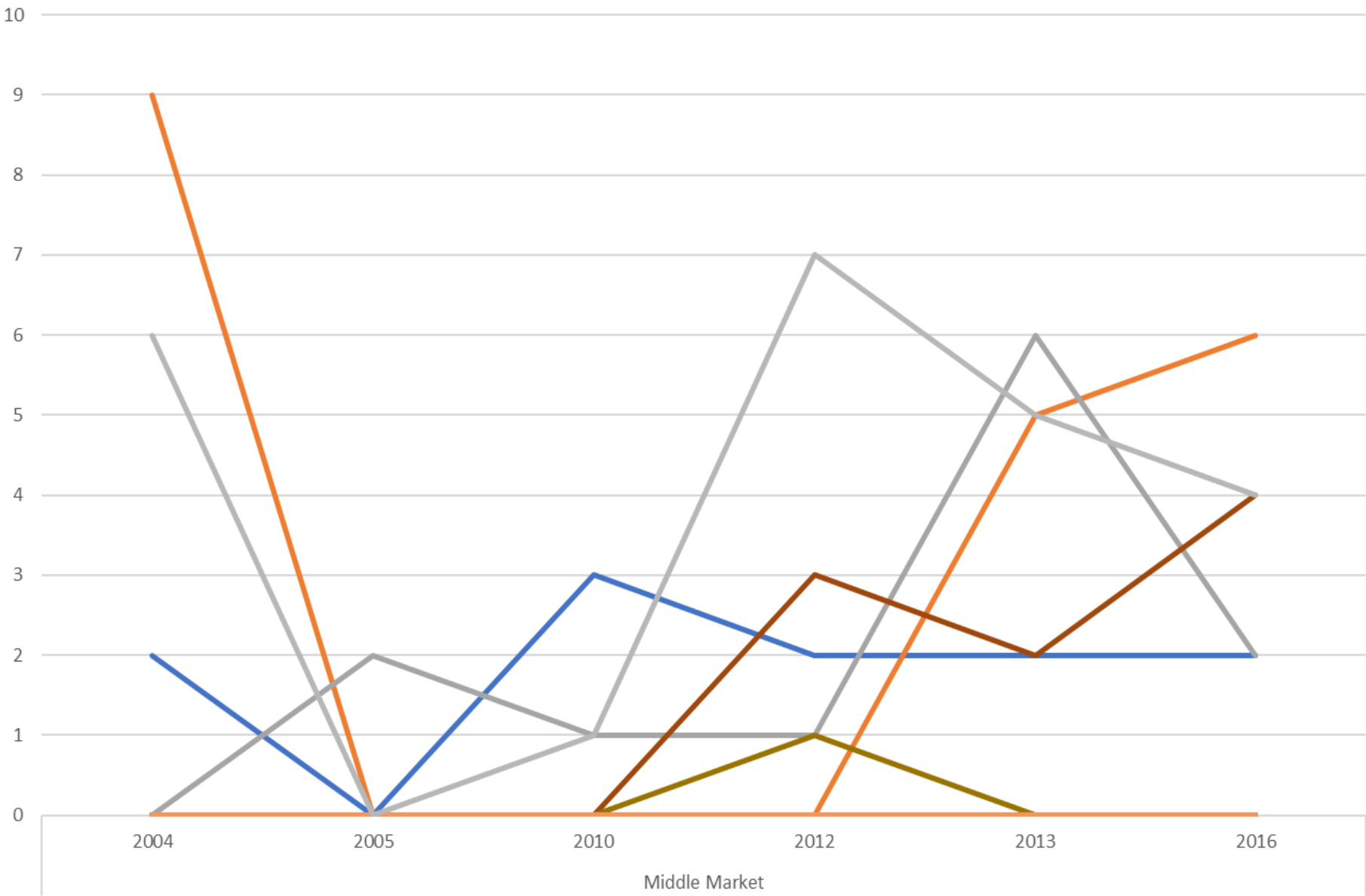
## Peer review

- Private versus publicly traded firms

## PCAOB

- Settled Disciplinary orders (SDOs)
  - Reports (5 – 20 pages) of firms who have not corrected audit deficiencies after 1 year
  - Deficiencies (standards, action, penalty) related to auditing standards, financial standards and SEC regulations.
  - Needed to create a data base that was analyzable (see next slide as example).

Sum of PCAOB... Sum of AU... Sum of AS... Sum of... Sum of... Sum of... Sum of... Sum of... Sum of... Sum of Violated... Sum of... Sum of... Sum of... Sum of... Sum of...



Values

- Sum of PCAOB Rules Violated
- Sum of AU Violated
- Sum of AS Violated
- Sum of Violated AT
- Sum of Violated Reg-X
- Sum of Violated APB
- Sum of Violated SFAS
- Sum of Violated QC
- Sum of Violated CFR
- Sum of Violated Exchange Act
- Sum of Violated ASC
- Sum of Violated ARB
- Sum of Violated SAB
- Sum of Violating ET
- Sum of No/Multiple/Other Rule(s) Cited

Classification  Year impacted

+ -

# Sabbatical value for research, teaching, and service to help achieve NIU/COB/ACCY's visions and missions



- **Related** - 2 publications, 1 RR, textbook update, 1 panel, AAA TLC Best Paper Award (2022)
- **Since** - 2 publications, 2 RRs, 6 keynote/plenary speeches, 8 panels
- **Curricular** – in class chapter redesign, led to textbook changes, multiple presentations

ICPAS 2022  
Outstanding  
Educator Award and  
TLC Hall of Honor  
Award (2021)

- 2 grants received, several more in process
- 8 research papers in various stages
- 5 international presentations; 1 webinar
- 1 AAA GIWB Best Paper Award

Contacted by AICPA for  
being an ICPAS award  
winner to join a global  
group of researchers on  
teaching excellence

- Chair – AAA Education Committee
- Member – AICPA/CIMA Academic Executive Committee

Elected (2023) as AAA  
Vice President –  
Education

# Research – publications

## Directly related to project/time during sabbatical

- Fogarty, T., Reinstein, A., **Churyk, N.T.** (February 2021). Is Peer Reviewing Having A Mid-Life Crisis? Should It? *The CPA Journal*.
- Weirich, T., **Churyk, N.T.** (2021). Accounting & Audit Quality Perspective: Ensuring Reliable Fair Value Measurements & Disclosures for the Curriculum. *Advances in Accounting Education*. 25:3-22 <https://doi.org/10.1108/S1085-462220210000025001>
  - **Won AAA TLC Best Paper Award (2022).**
- **Churyk, N. T.**, Reinstein, A, Gross, G., and Stoettner, R., Hasten Industries, Inc.: Timing of Revenue Recognition (ASC 606). Manuscript submitted for publication – RR after third round preparing to resubmit– *Issues in Accounting Education*.
- Weirich, T. R., Pearson, T. C., **Churyk, N. T.** (2020). *Accounting & Auditing Research Tools & Strategies 10<sup>th</sup> ed.* John Wiley & Sons. Hoboken, NJ

## Since sabbatical - took time to develop

- Apostolou, B., **Churyk, N.T.**, Hassel, J. M., and Matuszewski, L. (2023) "Accounting Education Literature Review (2022)." *Journal of Accounting Education*, 63. <https://doi.org/10.1016/j.jaccedu.2023.100831>
- **Churyk, N. T.**, Ndicu, M. J., Pearson, T. C. (2023). "Fostering Professional Research Skills in the Undergraduate Accounting Curriculum," *Advances in Accounting Education* 27.
- Alshamari, A., Sithole, S., De Lange, P., **Churyk, N. T.**, "Airbnb: An International Case on Accounting and Regulation." Received RR *Issues in Accounting*
- Reinstein, A., **Churyk, N. T.**, Miller, C. "Peer Review and Audit Quality: Should Peer Review of Governmental Audits and Employee Benefit Plans Continue Under the Sarbanes-Oxley Act of 2002." Received an RR from *The CPA Journal*.



# Invited keynote/plenary/opening presentations

- Churyk, N. T. **Keynote Speaker.** "Accounting Education Research and Common Publication Problems," MBAA International (NAAS), NAAS, Chicago, IL, March 24, 2023.
- Churyk, N. T., Samuels, J. Shackell, M. **Plenary Panel.** "Making the Case for Writing and Publishing," AAA Joint Diversity/TLC Midyear Meeting, October 2022
- Churyk, N. T., **Keynote Speaker**, "The Role of Data in Accounting Education," WIDS Moscow Workshop on Data Science, Moscow, Russia, Virtual, February 2022.
- Churyk, N. T. **Keynote Speaker**, "Research Publications: How to develop a submission and common reasons why they are rejected," S P Jain School of Global Management | Dubai · Mumbai · Singapore · Sydney) Learning and Teaching Workshop, S P Jain School of Global Management | Dubai · Mumbai · Singapore · Sydney), Virtual, February 2022.
- Churyk, N. T. **Keynote Speaker**, "Getting Past the Tough Points: Addressing Common Publication-Process Problems," ModavICA 2021 18th International Conference on Accounting, virtual but in Turkey, November 2021.
- **Churyk, N.T.** Global Pandemic: Research Opportunities and Pitfalls. Joint PI/GIWB/CAA Conference, Virtual, April 2021.

# Presentations – invited panels

## During sabbatical

- Almer E., Calderon, T., **Churyk, N. T.**, Sangster, A. Editor Panel. Accounting Education Research Dialogue Session: Join the Discussion! TLC Midyear Meeting, Virtual, November 2020.

## Since sabbatical

- Churyk, N.T., Dikolli, Shane. “Teaching Matters,” 2024 FARS Midyear Meeting. AAA, January 18-20, 2024.
- Churyk, N. T., Gulko, N., McGuigan, N., Middelberg, Lento, C., Strudwick, K., Creatively “Reimagining the Future of Business Education and Research,” Webinar sponsored by AICPA & CIMA. June 2023.
- Churyk, N. T., Eaton, T., Porter, J., “Accounting Case Study Best Practices and Classroom Application.” 2023 Joint Midyear Meeting of the AAA AIS, SET and International Sections. January 2023.
- Churyk, N. T., Ndicu, M., Fostering Professional Research Skills in the Accounting Curriculum. AAA Midwest Region Meeting, October 2022.
- Churyk, N.T., Fischer, M., McGuigan, N., Schowalter, S., Wolcott, S., “Hints for Changing the Curriculum,” AAA Annual Meeting, August 2022.
- Churyk, N. T.,” Using Engaged Learning in Teaching Accounting”. AAA Annual Meeting. Virtual, August 2021.
- Churyk, N. T., Dugaar, R., Wall, J. "Developing your first forensic accounting class - experiential learning," AAA Annual Meeting FAS Pre conference CPE, AAA, Virtual, July 29, 2021.
- Churyk, N. Spark: Meeting of the Regions. May 2021.

# Curricular changes – helped achieve ICPAS Outstanding Educator Award

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## A few of the changes – after reflection

### Undergraduate

- Assume that students have not been exposed to a professional standards database.
- After spending class time provide a video demonstrating access to the database including the various search methods.
- Scaffold the process by assigning simple homework assignments, then small problems, then projects.
- Provide weekly feedback on major projects so students can learn from their mistakes and perform better on the next question.

### Graduate

- Assume that students have not been exposed to a professional standards database from previous courses/undergraduate work.
- Added PCAOB SDO assignments.
- Tied SDOs to violations found in SEC AAERs and SEC Comment Letters.
- Added eCFR (another source for SEC guidance).
- Added additional mini-assignments to help prepare students for cases with professionals.

## Some student comments

- *“Professor Churyk was very responsive to student learning needs and regularly available for questions. She took time to explain concepts in a thoughtful and comprehensible manner and did not make students feel like they should already know the material. She was able to meet students in their “zone of proximal development” and scaffold lessons to use previous concepts and connect them to new content.”*
- *“Professor Churyk is fair in her grading and is a wonderful professor. I appreciated Professor Churyk's teaching style. One thing that really stood out to me was during our research process. Dr. Churyk would provide some guidance, but it was our responsibility to do the research, which really helped push me out of my comfort zone. Her willingness to answer any questions at any time was very helpful and appreciated.”*
- *“Provided a lot of real-life application. “*

# Global collaboration grants and presentations – since sabbatical

- Grant, "External Grant - Standing Out in the Crowd: A Best Practice framework for inclusive and effective engagement, (Nadia Gulko is PI)" Funded by The Quality Assurance Agency for Higher Education (QAA). 2024.
- Grant, "External Grant - Reshaping teaching excellence through accounting and business students as generators and co-creators of value for business and society: A ten-country, five-continent comparative analysis, (Nadia Gulko is PI)" Funded by AICPA & CIMA, August 2022 - July 2023.
- Bouten, L., Churyk, N. T., Everaert, P., Gordon, E., Gulko, N., Kawor, S., Lento, C., McGuigan, N., Middelberg, S., Muthaiyah, S., Sahoo, S., Olubukunola, U., Withanage, N. "The Role of Gender in Perceptions of Teaching Excellence by Accounting and Business Students: A Comparison Across Ten Countries," AAA Annual Meeting, AAA, Denver, CO, August 2023. **Won AAA GIWB Best Paper Award (2023)**.
- Bouten, L., Churyk, N. T., Everaert, P., Gordon, E., Gulko, N., Kawor, S., Lento, C., McGuigan, N., Middelberg, S., Muthaiyah, S., Sahoo, S., Olubukunola, U., Withanage, N. The Role of Student Background and Other Individual Characteristics in Perceptions of Teaching Excellence by Accounting and Business Students. Southern African Accounting Association (SAAA) Conference, June 2023.
- Bouten, L., Churyk, N. T., Everaert, P., Gordon, E., Gulko, N., Kawor, S., Lento, C., McGuigan, N., Middelberg, S., Muthaiyah, S., Sahoo, S., Olubukunola, U., Withanage, N. "Reshaping teaching Excellence Through Accounting and Business Students as Generators and Co-Creators of Value for Business and Society," 2023 Canadian Academic Accounting Association (CAAA) conference, CAAA, Quebec City, Canada, June 2023.
- Bouten, L., Churyk, N. T., Everaert, P., Gordon, E., Gulko, N., Kawor, S., Lento, C., McGuigan, N., Middelberg, S., Muthaiyah, S., Sahoo, S., Olubukunola, U., Withanage, N. "Teaching Excellence Awards in Higher Education: a comparison of criteria across ten countries," EAA Annual Congress, EAA, Helsinki, Finland, May 2023.
- Bouten, L., Churyk, N. T., Everaert, P., Gordon, E., Gulko, N., Kawor, S., Lento, C., McGuigan, N., Middelberg, S., Muthaiyah, S., Sahoo, S., Olubukunola, U., Withanage, N. "Reshaping teaching excellence through accounting and business students as generators and co-creators of value for business and society," BAFA Annual Meeting, BAFA, Sheffield, England, April 2023.

# Conclusion

- The sabbatical gave me time to work on various research projects, revamp my courses, and reenergized me for the classroom.
- The time was invaluable for my career allowing me to continue to promote NIU domestically and internationally.





Questions?