AAA. See American Accounting	course level, teaching techniques
Association (AAA)	by, 115–117
AACSB. See Association to	course subject, teaching
Advance Collegiate	techniques by, 115–117
Schools of Business	curriculum reform and, 51
(AACSB)	discontinuities of, 51
Academic accountants	future research and, 24
comparative advantage of, 51–52	learning and teaching methods,
CPA Exam and, 48–51	111–113
writing skills and, 45	limitations, 24
Academic values	realism/relevance debate, 47
academics concerned about	respondents' demographics and
content, 43–44	tests for nonresponse bias,
ambivalence about service of	106–109
economic interests, 46–47	teaching experience, teaching
consistency with, 43–48	techniques by, 119
CPA Exam and, 43–48	Accounting Education Change
indifference to legal	Commission (AECC), 102
responsibility, 45–46	accomplishments of, 102
realism/relevance debate, 47	active learning activities and, 110
skills important, but not	formation of, 102
necessarily an academic's	mission of, 102
job, 44–45	"Objectives of Education for
Accounting academics, 48, 51–53	Accountants," 102
Accounting education, 101–124	written communication activities
active learning methods, 109–111	and, 121–122
background and motivation,	Accounting Education: Charting the
103–105	Course through a Perilous
in business schools, 101–124	Future (Albrecht and
class size, teaching techniques by,	Sack), 129
117–119	Accounting education journals,
contingency analysis, 115–119	14–22

Active learning	learning and teaching methods,
defined, 103	111–113
innovations. see Active learning innovations	teaching experience, teaching techniques by, 119
in large classes, 121	AECC. See Accounting Education
methods, 109–119	Change Commission
research on, 104	(AECC)
techniques. see Active learning	AICPA. See American Institute
techniques	of Certified Public
written communication activities	Accountants (AICPA)
and, 121–122	Albrecht, W. S., 102, 105, 120–121,
Active learning innovations,	129, 131
125–159	American Accounting Association
direct assessment data, 150–155	(AAA), 102, 135
faculty feedback, 149–150	Bedford Committee of, 126,
Financial Statement Analysis	129
Project, 141–149	Ohio Regional meeting, 157
financial statement user interview,	American Institute of Accountants
136–139	29
implementation, 134–149	American Institute of Certified
internal control paper	Public Accountants
assignment, 139–141	(AICPA), 29, 51–52
learning context and student	Bloom's typology and, 34
characteristics, 134–136	core competencies, 131, 152,
literature review, 128–132	161
motivation for exercises, 132–134	CPA credential and, 43
need for change, 129–130	CPA Horizons 2025, 58
practical suggestions, 155	periodic reviews, 30
project efficacy, 149–155	TBS and, 32–33
transforming the first accounting	American Taxation Association, 60
course, 130–132	American University of Sharjah,
Active learning techniques, 101–124	United Arab Emirates,
background and motivation,	134–138, 146–147,
103–105	152–155, 157
class size, teaching techniques by,	Apostolou, B., 105
117–119	Application, as dimension of
contingency analysis, 115–119	learning, 133
course level and course subject,	Association to Advance Collegiate
teaching techniques by,	Schools of Business
115–117	(AACSB), 134

Index 171

Bandura, A., 60	Regulation (REG) section, 35–36
Beard, D. F., 104	section-level issues, 35–38
Bline, D., 104	Charting a National Strategy for
Bloom, B., 33–35, 133	the Next Generation of
Bloom's taxonomy, 10, 133, 156	Accountants, 129
Bloom's typology, 33–35, 37, 41, 43,	Cheng, Y., 58, 65, 69
52	Citation analysis, 2–3
Booth-Butterfield, S., 61	Citation count, 4–5, 12
Brandon, C., 131	Citation rate, 4–5, 12
Bryant, S. M., 147	Classroom learning and teaching
Burney, L., 104	methods. See Learning
	and teaching methods
Caring, as dimension of learning,	Cohen, J., 130
133	Columbus, Christopher, 36
Certified Public Accountants	Communication skills, 11
(CPAs), 28, 41–42, 54, 58	Certified Public Accountants
Certified Public Accountants' (CPA)	(CPAs) and, 58
Exam, 27–55	communication apprehension
academic accountants and,	and, 58
48–51	oral, 58–59
Auditing (AUD) section, 37	written, 58-59, 71
Business Environment and	Contingency analysis, 115–119
Concepts (BEC) section,	Cooperative learning techniques,
37–38	131
consistency with academic values,	Course learning experiences, 160
43–48	CPA Exam. See Certified Public
divining the purposes of, 39–43	Accountants' (CPA)
elevation of exam questions in	Exam
Bloom's typology, 33–35	CPAs. See Certified Public
ethics and, 11, 46	Accountants (CPAs)
exam computerization and	,
restructuring, 29–30	Daly, J., 65, 66
examination difficulty and	Debreceny, R., 132
composition, 30–33	Dennis, D., 131
Financial Accounting and	Dorminey, J., 105
Reporting (FAR) section,	
36–37	ESL (English as a second language),
future research and conclusions,	62
51–54	Ethics, and CPA Exam, 11, 46
recent changes to, 28–39	Everaert, P., 131
1000111 011411500 10, 20 37	1.014010, 1., 101

eXtensible Business Reporting oral presentation, 164–165 written report, 164 Language (XBRL), 132, 146-147 Hanno, D., 130 Farewell, S., 132 Hasselback Directory of Accounting Faris, K., 59 Faculty, 105 FASB. See Financial Accounting Hassell, J., 105 Standards Board (FASB) Human dimension, of learning, 133 Financial accounting Humphrey, R. L., 104 active learning innovations in Hunton, J. E., 147 introductory, 125-159 emergence as presumptive Individual Retirement Account mainstream of discipline, (IRA), 64 36 Integration, as dimension of XBRL and, 146-147 learning, 133 Financial Accounting Standards Internal Revenue Code, 36 Board (FASB), 36 Internet, 4, 38, 43, 104 Financial Statement Analysis IRA. See Individual Retirement Project (FSAP), 134, 136, Account (IRA) 141-149 ISI Web of Knowledge, 4, 24 companies for, 162 Issues in Accounting Education, Financial statement user interview, 14-24 136-139 Fink, Dee, 133, 135 Journal of Accounting Education (JAEd), 14–24 Fink, L. D., 131, 154 Foundational knowledge, as dimension of learning, 133 Killian, L. J., 130-131 FSAP. See Financial Statement Analysis Project (FSAP) Learning application, 133 GAAP. See Generally Accepted caring, 133 Accounting Principles dimensions of, 133, 154 (GAAP) foundational knowledge, 133 Gainor, M., 104 human dimension, 133 Generally Accepted Accounting integration, 133 Principles (GAAP), 36 learning how to learn, 133 Golen, S., 59 Learning and teaching methods, 120 Gomaa, M., 132 class size, impact of, 120 Google Scholar, 4, 24 course level, impact of, 120 Grading sheet discipline, impact of, 120

Index 173

faculty beliefs about appropriate	experimental studies, 11
use, 111–113	literature reviews, 11
percentage of classroom time	multiple research methods, 11
used, 109, 116	persuasive argument, 10
Lynch, D., 59	persuasive argument with
	statistical support, 10
MacNeill, J., 58	questionnaire/survey, 10
Markelevich, A., 132	teaching cases, 11
Mascle, D., 59, 61	Research topic categories, 5–10
Matherly, M., 104	accounting program issues, 10
McRae, T. W., 3	classroom pedagogical issues, 10
Miller, M., 65, 66	faculty issues, 5, 10
	student issues, 10
NASBA. See National Association	teaching cases, 10
of State Boards of	Riley, T., 59
Accountancy (NASBA)	Roy, R., 58
National Association of State	• /
Boards of Accountancy	Sack, R. J., 102, 105, 120-121, 129,
(NASBA), 29	131
, , , , , , , , , , , , , , , , , , , ,	Sarbanes-Oxley, 139
Office of Institutional Research	Scaled citation count, 12
(OIR), 151	Scaled citation rate, 12
OIR. See Office of Institutional	Scopus, 4, 24
Research (OIR)	SEC. See U.S. Securities and
Opdecam, E., 131	Exchange Commission
F	(SEC)
Pajares, F., 61	Shaw, L., 132
Pathways Commission on	Significant Learning Experiences
Accounting Higher	(Fink), 133
Education, 102–103,	Significant Learning Taxonomy
126, 128–129, 131, 134,	(SLT), 131, 156
155–156	Simons, K., 59
Peer evaluation of team members,	SLT. See Significant Learning
165–166	Taxonomy (SLT)
Phillips, G., 58	Social cognitive theory, 60
F-9,,	State Boards of Accountancy,
Rebele, J., 105	28–29
Research methodology categories,	Stout, D. E., 103
10–11	Survey questions, 166–167
archival methodology, 10	Sylabus timeline, projects on, 163
	= j=== do differente, projecto on, 105

Task-based simulations (TBS), Writing apprehension scale, 65 32-33, 35-37, 42 by Daly and Miller, 66 for ESL students, 67 Tax authority, finding, 88–94 for nonnative English speakers, 69 Tax classes, 57–97 Tax planing letter, 94–97 Written communication, 58–59, 71 Tax research memorandum (or file Written communication memo), 75-79 apprehension, 57–97 guidelines for writing, 79-88 design of assignments, 62-65 models for study and sample, 84-88 Tax return, 94-97 comparison, 61 TBS. See Task-based simulations opportunities for writing experience and increased (TBS) Teaching techniques weighting, 61 by class size, 117-119 pedagogical methods, 59-71 providing effective feedback, by course level and course subject, 115-117 61 - 62by years of teaching experience, Wygal, D. E., 103 119 XBRL. See eXtensible Business Treasury Regulations, 36, 79 Reporting Language U.S. Securities and Exchange (XBRL) Commission (SEC), 132, 147 Youngstown State University, Ohio, 134–138, 140, 146–147, 149–155, 157, 162–163 Writing content-specific, 52 tax research memorandum, 75–79 Zheng, X., 104