

# INDEX

*Note:* Page numbers followed by “*n*” with numbers indicate footnotes.

- AACSB International Committee on Accreditation Policy, 46
- Academic learning experience/performance, 74–75
- Academic productivity, 137
- Accountants, 32, 114
- Accounting, 25, 47, 72, 75, 90, 95
  - and analytics, 25–26
  - context, 131
  - curricula, 162
  - doctoral education, 2
  - educators and employers, 111, 126
  - educators survey, 171–173
  - equation and sections of statement, 202–204
  - examinations in, 92–93
  - functional areas, 47
  - information cost, 110
- Accounting Education Change Commission (AECC), 112
- Accounting graduates
  - accounting and analytics, 25–26
  - analytics and curriculum, 26–27
  - analytics background, 29–30
  - general skills and statistics skills, 42–43
  - group differences in importance rankings, 36–38
  - perceived importance of specific skills and future expectations, 32–36
  - relative rankings of general skills, 30–32
  - research methods, 28–29
- Accounting information systems (AIS), 18<sup>n</sup>17, 48–50
- Accounts Receivable account, 206
- ACL tool, 35, 49–50
- Adaptable analytics case on cash collection process
  - creating policies from outcomes of analytic tools, 55–56
  - data analytics, 45–46
  - gaining overall understanding of analytics in accounting profession, 51
  - pivot table assignment, 65–67
  - pivot tables using, 52–54
  - pre-test/post-test, 62–63
  - Tableau, applying analytics knowledge using, 54–55
  - Tableau assignment, 67–69
  - value-added approach to teaching analytics, 47–48
  - work breakdown schedule of case steps, 62
- “Adjustment” column, 209
- Albert Tax Services (ATS), 179
- Alumni, 28
- American Accounting Association (AAA), 24
- American Association of Public Accountants (AAPA), 162
- American Institute of Accountants (AIA), 162
- American Institute of Certified Public Accountants (AICPA), 51, 92, 161–162, 200
- Analogical reasoning method, 132
- Analogy assessors, excerpt from instructions for, 132
- Analogy creation, 115–116
- Analogy creators
  - excerpt from instructions for, 131

- excerpt from instructions provided to, 132–133
    - predetermined feedback for, 132
  - Analytic knowledge, skills, and abilities (KSAs), 24, 27
  - Analytics
    - accounting and, 25–26
    - and curriculum, 26–27
    - curriculum development, 28
    - skills, 24, 27, 28
  - ANCOVA model, 119
  - Applications knowledge, 33
  - Assessor, 115–116
  - Association to Advance Collegiate Schools of Business (AACSB), 24, 26, 46, 48, 164
  - Attributes, 49
  - Audit procedures, 47
  - Audit tools, 35
  - Auditing, 47
  - Auditing and Attestation (AUD), 164
  - Australian Business Deans Council (ABDC), 140
  - Australian Learning and Teaching Council, 111
  - Behavioral research, 2
  - Big Data, 24, 45–46, 47, 51, 59
  - Bloom’s Taxonomy learning, 50, 62*n*3
  - Business
    - analytic capabilities, 48
    - communication, 42
    - education, 42
    - schools, 71–72
    - skills, 27, 30–31
  - Capital budgeting, 47
  - Capital markets
    - readings group, 5
    - research, 2, 6
    - seminar, 5, 17*n*1
  - Cash account, 203–204
  - “Cash from Operations” column, 208, 209
  - Cash management, 48, 49, 51
  - Citation analysis, 140
  - Cleaning data, 43
  - Clustering/factor analysis, 42
  - Code writing, 32, 42
  - Cognitive processes, 50, 53, 62*n*3, 156
  - Committee of Sponsoring Organizations of the Treadway Commission Enterprise Risk Management framework (COSO ERM framework), 50, 55, 56, 59, 69
  - Communication, 25, 171–172
  - Complementary knowledge, 4
  - Comprehensive operating cash flow example using matrix method, 210–214
  - Computer-based exam, 163
  - Consumer price index (CPI), 193
  - Content analysis, 27
  - Contributed capital (CC), 203
  - Correlation analysis, 33
  - Correlation/univariate analysis, 42
  - Course repeating, 73–74
  - Creativity, 110, 112
    - accountants, context, and intervention, 114
    - analogy assessors, excerpt from instructions for, 132
    - analogy creation, 115–116
    - analogy creators, excerpt from instructions for, 131–133
  - ANCOVA, 121
  - average creativity by condition, 122
  - intervention and feedback, 113–114
  - predetermined feedback for analogy creators, 132
  - simple effect tests, 124–125
- Creator, 115–116
- Critical thinking, 171–172
  - questions, 191–195
  - skill, 110
- Cross cueing, 4
- Crowd-sourced creativity assessments, 116–117

- Current assets (CA), 202
- Curriculum, analytics and, 26–27
- Data
  - analytics, 24, 45–46, 50, 57, 59
  - data-gathering ability, 43
  - integration/gathering, 43
  - interpretation, 25
  - interpretive ability, 42
  - knowledge, 33
  - management, 27
  - mining, 26, 42, 43
  - privacy and security, 36, 43
  - visualization, 26, 31, 43
  - warehouse knowledge, 43
- Database
  - management, 43
  - modeling, 43
  - software, 35
- Degree of exam return consistency, 97
- Delphi analysis, 27
- Depreciation, 200
- Direct method, 200
- Dividends (Div), 203
- Doctoral students, 13–15
- Document Review Simulation (DRS), 168
- Educational psychology theory for team-based learning, 3–4
- Enterprise Risk Management (ERM), 50
- Exam completion sequencing in accounting classes
  - additional analysis, 102–103
  - descriptive results, 98
  - evidence related to RPs, 98–102
  - examinations in accounting, 92–93
  - institutional context, 96
  - lack of good self-awareness, 104
  - measurement, 96–97
  - objective tests, 103–104
- Exam return order, 97, 104
- Exam-taking behavior, 92
- Exposure Draft, 166–169
- Faculty changing institutions, 137
- Faculty organizer, 11–12, 15–16, 18*n*12, 142
  - survey of tax research readings group, 5–6, 21–22
- Feedback, 15
  - factor, 110
  - outcome, 113
- Financial accounting, 47
- Financial Accounting and Reporting (FAR), 168–169
- Financial Accounting Standards Board (FASB), 200
  - flip-flop, 200
- Financial data, 48
- First college-level accounting course, 72
  - academic learning experience/performance, 74–75
  - prior accounting learning experience, 75
  - financial accounting course, 71–72
  - learning performance and course repeating, 73–74
  - logistic regression results, 80–82
  - model, 76–77
  - qualitative survey results, 77
  - quantitative results for hypotheses, 77
  - regression results considering non-accounting business majors, 83–84
  - robustness tests, 84–86
  - samples and participants, 76
  - students' motivation and factors affecting students' learning performance, 75–76
- General skills, 42–43
  - relative rankings of, 30–32
- Globalization, 110
- Google Scholar, 18*n*18
- Grade point average (GPA), 73–75, 77, 165
- Graduate Management Admission Test (GMAT), 164

- High school accounting, 72
  - education, 75, 81, 84
  - learning experience, 79, 80
- High-pressure tasks, 113
- IDEA tool, 35
- Income statement, 203
- Indirect methods, 200, 214
- Individual retirement accounts (IRAs), 182, 186
  - intended audience and customizing project, 178–190
  - project learning objectives, 190–196
  - traditional vs. Roth IRA, 181, 184–192, 195–196
- Individual tax
  - laws, 190
  - preparation, 178
- Information systems, 26
- Innovation, 112
- Institute of Internal Auditors (IIA), 51
- Institute of Management Accountants (IMA), 51
- Institutional affiliation, 136
- Integration, 171–172
- Intended audience and customizing project, 178
  - individual tax laws, 190
  - instructor guidance, 183
  - project details, 179–180
  - solution for client letter, 181–182
  - traditional vs. Roth IRA yearly contribution, 184–185, 187–189
- Inter-exam order correlation, 97
- Inter-quartile range (IQR), 117
- Internal auditors, 46
- Internal control objectives and risk management components
  - assignment on development of policies and, 69–70
  - relating to policies, 56
- Internal Revenue Service (IRS), 178
- International Accounting Standards Board (IASB), 200
- Interpretation factor, 201
- Intervention, 114
- Java, 35
- Journal of Accounting & Economics*, 9
- Journal of Accounting Research*, 9
- Judgment and decision-making (JDM), 113
- Knowledge
  - acquisition, 113
  - check, 114–115
  - fusion, 48
- Learning objectives measurement, 191–195
- Learning performance, 73–74
  - students' motivation and factors affecting students, 75–76
- Learning process, 5
- Logistic regression model, 42, 76
- Long-term assets (LTA), 202
- Long-term liabilities (LTL), 202
- Long-term tax
  - effects, 178
  - planning, 192–193
- Machine learning, 26, 33, 42
- Management accountants, 46
- Management information systems (MIS), 18n17
- Matrix method, 201
  - comprehensive operating cash flow example using, 210–214
- Mechanical Turk (MTurk), 116
- Microsoft Access, 47, 52
- Microsoft Excel, 26, 171–172
- Multiple research methods, 2
- Multivariate regression, 42
- National Association of State Boards of Accountancy (NASBA), 164
- Natural language processing, 26
- Net income (NI), 203
- Non-accountants, 114
- Non-accounting
  - business majors, 83–84
  - students, 110–111, 123

- Non-business major, 77
- Non-cash expenses, 210
- Non-doctoral-granting institutions, 139–140
- Non-switchers, 137
- North Central Association of Colleges and Schools (NCA), 76
- NoSQL, 35
- Objective tests, 103–104
- Operating cash flow, 201
  - accounting equation and sections of statement, 202–204
  - comprehensive operating cash flow example using matrix method, 210–214
  - direct method, 200
  - indirect method, 200
  - matrix method, 201
  - simple account analysis, 204–209
- Optimization, 26, 33, 42
- Ordinary Least Squares regression model (OLS regression model), 149
- Other current assets (OCA), 202
- Outcome feedback, 113
- Partitioning cash flows, 201
- Pedagogical
  - benefit, 201
  - models, 3
  - synthesis, 200–201
- Peer-review process, 9
- Performance in accounting classes, 90–104
- Pivot table assignment, 65–67
- Pivot tables, applying analytics
  - knowledge using, 52–54
- Post-experimental questionnaire, 114–116
- “Potential\_Repeating” variable, 85–86
- Practice Analysis (2014), 166–169
- Practice Excel skills, 171
- Predetermined feedback for analogy
  - creators, 132
- Predictive analytics, 26
- Predictive variables, 65
- PricewaterhouseCoopers (PwC), 24
- Prior accounting learning experience, 75
- Problem-solving skills, 42, 110
- Problem/process modeling, 42
- Process-oriented feedback, 113, 114
- Programming skills, 35
- Project learning objectives, 190
  - measuring learning objectives and critical thinking questions, 191–195
  - student performance and response to project, 195–196
- Psychology, 110
- Publication count, 140
- Publishing in accounting academia, 135–136
- Python, 27, 35
- Qualtrics survey software, 28
- Query tools, 35
- R languages, 27, 35
- Readings group, 8, 15
- Real-time feedback, 114
- Real-time process-oriented feedback, 126
- Regression, 42
  - analyses of switchers’ research productivity, 150–151
- Relearning through retrieval, 4
- Repeating (*see also* First college-level accounting course), 73, 76
- Research methods, 2
- Research productivity of accounting professors
  - background and hypotheses development, 137–138
  - descriptive statistics and correlations among variables, 143–144
  - implications, 156–157
  - limitations and future research, 156
  - measures, 140–142
  - method, 138

- OLS, 149
  - paired-sample tests of differences
    - in publication productivity, 147–148
  - post-tenure switches, 146
  - regression analyses of switchers' research productivity, 150–151
  - results, 142
  - sample, 138–140
  - sensitivity analyses, 154–155
  - switches to research universities, 153–154
  - variable relations, 145
- Research propositions (RP), 90, 94, 95
  - evidence related to, 98–102
- Research readings groups, 2, 15–16
  - benefits for doctoral students and faculty members, 13–16
  - comparing and contrasting seminars and readings groups, 4–5
  - educational psychology theory for team-based learning, 3–4
  - formation, 6
  - formation and operation of research readings group, 6–13
    - before meeting, 11
    - during meeting, 11–12
    - after meeting, 12–13
    - operation of, 10
    - recruiting members, 6–8
    - selecting focal research area, 6
    - selecting meeting frequency, 10
    - selecting sources of papers, 8–10
    - survey of tax research readings group faculty organizers, 5–6, 21–22
- Research skills, 42
- Research-focused institutions, 138
- Research-focused schools, 140
- Retained earnings (RE), 203
- Retirement planning, 183
- Retirement strategy, 190
- Risk assessment, 26
- Robotic process automation (RPA), 34
- Robustness tests, 84–86
- Roth IRA, 179, 181–192, 196
- Rule-of-thumb adjustments, 213
- Rule-of-thumb cash flow adjustments, 201
- SAS, 27, 35
- Saving for retirement, 193–194
- Schools with highest pass rates, 169–170
- Securities and Exchange Commission (SEC), 166
- Self-assessed creativity, 119
- Self-selection bias, 28
- “Seminar” model for classroom instruction, 3
- Sensitivity analyses, 154–155
- Sentiment analysis, 34, 42
- Simple account analysis, 204–209
- Simulations, 42, 171–172
- Social mining, 26
- Social Science Research Network (SSRN), 9, 18n18
- Software training, 42
- SPSS, 35
- SQL query, 31, 35, 42
- Standard A7, 26
- Statistical methods, 31, 43
- Statistical packages, 35
- Statistics
  - knowledge, 33
  - skills, 42–43
- Stereotypes, 118–119
- Students (*see also* First college-level accounting course), 201
  - motivation and factors affecting students' learning performance, 75–76
  - nature, 91–92
  - performance, 76
  - performance and response to project, 195–196
  - time and performance, 90–91
- Supervisor feedback, 113

- Survey of accounting educators, 171–173
- Survey of tax research readings group faculty organizers, 5–6, 21–22
- SustainDye, 55, 68
  - background information for, 63–65
- Switchers, 136, 137
- Switches to research universities, 153–154
- Systems infrastructure support, 42
  
- T-account, 205
- Tableau assignment, 67–69
- Tableau worksheet, 47, 52
  - applying analytics knowledge using, 54–55
- Task, 114–116
  - context, 112
  - domain factor, 110
- Task-based simulations (TBS), 163
- Tax
  - advisors, 190
  - educators, 177–178
  - research readings group faculty organizers survey, 5–6, 21–22
  - strategy, 182
  
- Team-based learning, 3–4
- Technical skills, 27, 162
- Tenured faculty, 137
- Text
  - analysis, 34
  - analytic techniques, 26
  - mining, 26, 34, 42
- Time and student performance, 90–91
- Top-tier accounting journals, 9
- Traditional IRA, 179, 181, 184–192, 195–196
  
- Undergraduate course, 183
- Undergraduate tax course, 195
- Uniform CPA exam revisions (2017) and literature review, 162–166
  - schools with highest pass rates, 169–170
  - survey of accounting educators, 171–173
  - 2014 Practice Analysis and 2015 Exposure Draft, 166–169
- Upper-level graduate course, 183
  
- Value-added approach to teaching analytics, 47–48
- Visualization package, 54