

# ADVANCES IN ACCOUNTING EDUCATION

Teaching and Curriculum  
Innovations

**Edited by** Thomas G. Calderon

ADVANCES IN  
ACCOUNTING EDUCATION

**VOLUME 23**

ADVANCES IN ACCOUNTING  
EDUCATION

# ADVANCES IN ACCOUNTING EDUCATION: TEACHING AND CURRICULUM INNOVATIONS

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ADVANCES IN ACCOUNTING EDUCATION: TEACHING  
AND CURRICULUM INNOVATIONS VOLUME 23

# ADVANCES IN ACCOUNTING EDUCATION: TEACHING AND CURRICULUM INNOVATIONS

EDITED BY

**THOMAS G. CALDERON**

*The University of Akron, USA*



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# CALL FOR PAPERS

Submissions are invited for forthcoming volumes of *Advances in Accounting Education (AIAE)*. AIAE publishes a wide variety of articles dealing with accounting education at the college and university level. AIAE encourages readable, relevant, and reliable articles in all areas of accounting education including auditing, financial and managerial accounting, forensic accounting, governmental accounting, taxation, accounting systems, etc. Articles from authors outside the United States are encouraged. Papers can focus on:

- innovation in teaching and learning, with evidence to demonstrate effectiveness;
- research studies with implications for improving accounting education;
- efficacy of technology in teaching and learning;
- disruptive technologies, emerging business models, and implications for accounting education;
- assessment of learning and continuous improvement;
- pedagogical implications of regulation;
- administrative and leadership issues related to innovation and effective teaching and learning;
- global challenges, constraints, and opportunities for accounting education;
- critical reviews of the domain of accounting with implications for curriculum innovation;
- conceptual models, methodology discussions, and position papers on particular issues; and
- historical discussions and literature reviews with implications for pedagogical efforts.

AIAE provides a forum for sharing ideas and innovations in teaching and learning ranging from curricula development to content delivery techniques. Pedagogical research that contributes to more effective teaching and learning in colleges and universities is highlighted. All articles must include a discussion of implications for teaching, learning, and curriculum improvements. Non-empirical papers should be academically rigorous, and specifically discuss the institutional context of a course or program, as well as any relevant tradeoffs or policy issues. Empirical reports should exhibit sound research design and execution, and must develop a thorough motivation and literature review, possibly including references from outside the accounting field.

## **SUBMISSION PROCESS**

Send two MS Word files by email:

1. a manuscript with an abstract and any research instruments used, with no information to identify authors; and
2. a cover page with a list of all authors' names, institutional affiliations, mailing addresses, telephone numbers, and e-mail addresses.

Two reviewers assess each manuscript submitted and reviews are completed in a timely manner, usually 60–90 days.

Send manuscripts to Thomas Calderon, editor, [aiac@uakron.edu](mailto:aiac@uakron.edu)

# WRITING GUIDELINES

1. Write your manuscript using active voice. Therefore, you can use the pronouns “we” and “I”. Also, please avoid using a series of prepositional phrases. We strongly encourage you to use a grammar and spell checker on manuscripts before you submit to AIAE. Parsimony is a highly desirable trait for manuscripts we publish. Be concise in making your points and arguments.
2. Each paper should include a cover sheet with the names, addresses, telephone number, and email address for all authors. The title page also should include an abbreviated title that you should use as a running head (see item 7 below). The running head should be no more than 70 characters, which include all letters, numbers, punctuation, and spaces between words.
3. The second page should consist of an abstract of approximately 150–200 words.
4. You should begin the first page of the manuscript with the manuscript’s title. DO NOT use the term "Introduction" or any other term at the beginning of the manuscript. Simply begin your discussion.
5. Use uniform margins of 1.5 inches at the top, bottom, right, and left of every page. Do not justify lines; leave the right margins uneven. Do not hyphenate words at the end of a line; let a line run short or long rather than break a word. Type no more than 25 lines of text per page.
6. Double-space all lines of text, including titles, headings, and quotations.
7. Place each figure, table, and chart on a separate page at the end of the manuscript. Include a marker in the body of the paper to show approximately, where in the final manuscript each figure, table, or chart will appear.
8. After you have arranged the manuscript pages in correct order, number them consecutively, beginning with the title page. Number all pages. Place the number in the upper right-hand corner using Arabic numerals. Identify each manuscript page by typing an abbreviated title (header) above the page number.
9. Format all citations within your text with the author(s) name and the year of publication. An appropriate citation is Catanach (2004) or Catanach and Feldmann (2005), or Catanach et al. (2006) when there are three or more authors. You do not need to cite six or seven references at once, particularly when most recent references cite earlier works. Please try to limit yourself to two or three citations at a time, preferably the most recent ones.

10. You should place page numbers for quotations along with the date of the material being cited. For example: According to Beaver (1987, 4), “Our knowledge of education research ... and its potential limitations for accounting ... .”
11. List at the end of the paper the full bibliographic information (e.g., author, year, title, journal, volume, issue, and page numbers) for all references cited in the body of the paper. List references in alphabetical order by the first author’s last name. Use APA 6th Edition reference style.

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# STATEMENT OF PURPOSE

*Advances in Accounting Education: Teaching and Curriculum Innovations* is a refereed academic journal whose purpose is to help meet the needs of faculty members and administrators who are interested in ways to improve teaching, learning, and curriculum development in the accounting area at the college and university level. We publish thoughtful, well-developed chapters that are readable, relevant, and reliable.

Chapters may be either empirical or non-empirical and should emphasize innovative approaches that inform faculty and administrators as they seek to advance their classrooms, curricula, and programs. All chapters should have well-articulated and strong theoretical foundations. Establishing a link to the non-accounting literature is desirable. Further, we expect all manuscripts to address implications for the scholarship of teaching and learning.

Normally, chapters that emphasize pedagogy and classroom innovation (e.g., cases, exercises, specific approaches to teaching a topic, etc.) must demonstrate efficacy in at least one college setting. That is, the authors offer evidence to show that the innovation has been tried and it is effective.

Non-empirical manuscripts should be academically rigorous. They can be theoretical syntheses, conceptual models, position papers, discussions of methodology, comprehensive literature reviews grounded in theory, or historical discussions with implications for efforts to enhance teaching, learning, and curriculum development. Reasonable assumptions and logical development are essential.

Sound research design and execution are critical for empirical reports. Reviewers focus on the quality of method, data, results, and analysis as well as the implications for teaching, learning, and curriculum development.

## REVIEW PROCEDURES

*Advances in Accounting Education: Teaching and Curriculum Innovations* will provide authors with timely reports that clearly indicate the review status of the manuscript. Each manuscript is reviewed by at least two reviewers. Authors will receive the results of initial reviews normally within 8 to 12 weeks of manuscript submission, if not earlier.



# SYNOPSIS

*Advances in Accounting Education: Teaching and Curriculum Innovations* publishes both non-empirical and empirical chapters dealing with accounting education. All chapters emphasize teaching, learning, and curriculum development, and discuss vital matters pertaining to the improvement of accounting programs at colleges and universities. Non-empirical papers are academically rigorous, and specifically discuss the institutional context of a course or program, as well as any relevant tradeoffs or policy issues. Empirical reports exhibit sound research design and execution, and develop a thorough motivation and literature review, including references from outside the accounting field, where appropriate. Volume 23 consists of three themes: (1) Capacity Building and Program Leadership, (2) Classroom Innovation and Pedagogy, and (3) Engagement with Professionals Through Advisory Councils.

Theme 1, *Capacity Building and Program Leadership*, includes chapters that focus on innovation in accounting doctoral programs, roles and professional development opportunities of accounting program leaders, the interaction of gender and performance shortly after junior college students transfer to a four-year college, and the diffusion of data analytics in the accounting curriculum.

Theme 2, *Classroom Innovation and Pedagogy*, consists of a class exercise on accounting for stock option modifications and option service and performance conditions, student group work across geographical and cultural borders, and the use of publicized data-breach cases to incorporate cybersecurity into upper-level accounting courses.

Theme 3, *Engagement with Professionals Through Advisory Councils*, explores ways in which accounting programs might leverage their advisory councils (boards) to improve their curricula and strengthen opportunities for student success. The first chapter in Theme 3 reports the result of a survey that explores opportunities for interaction between the accounting academy and the profession through advisory councils. This is followed by chapters that discuss the use of advisory councils to (a) improve the master's in accountancy curriculum and (b) serve as a catalyst for improving the ethical reasoning skills of accounting students and accounting professionals.

In total, this volume includes 10 peer reviewed chapters that make significant contributions to teaching, learning, curricula and programs, and faculty development matters in accounting.