

# ADVANCES IN ACCOUNTING EDUCATION

Teaching and Curriculum  
Innovations

**Edited by** Thomas G. Calderon

ADVANCES IN  
ACCOUNTING EDUCATION

**VOLUME 26**

# 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 26

# ADVANCES IN ACCOUNTING EDUCATION: TEACHING AND CURRICULUM INNOVATIONS

EDITED BY

**THOMAS G. CALDERON**

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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.
- 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 email 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, [aiae@uakron.edu](mailto:aiae@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 words and up to five key 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. Use APA 6.
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.
12. Center, capitalize each word and bold main headings; capitalize the first letter in each word, italicize and bold and center sub-headings; capitalize the first word, italicize and center the next level headings; capitalize the first word, italicize and left justify next level headings.

Authors may contact the editor, Thomas G. Calderon at [aiae.uakron.edu](mailto:aiae.uakron.edu), for further guidance. Members of the editorial review board, listed below, may also be contacted for information about the submission and review process.

# SYNOPSIS

*Advances in Accounting Education: Teaching and Curriculum Innovations* publishes both non-empirical and empirical articles dealing with accounting education. All articles 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.

This 26th volume features 14 peer-reviewed papers surrounding four themes: (1) capacity building and governance issues in the profession; (2) curriculum and pedagogical innovations; (3) educational tax cases and tax literacy; and (4) information technology and the accounting curriculum. The first theme contains four empirical articles that focus on such topics as degree type and CPA exam performance, state accountancy board composition and supply of new accounting professionals, factors that influence students at a private university to sit for the CPA exam, and issues related to the choice of delivery format in introductory accounting. The second theme focuses on classroom innovations that cover such areas as lease accounting, cash flow statements, and certain non-current balance sheet items, and professional judgment. The third theme is somewhat eclectic, but taxation issues are found either directly or indirectly in all four articles included in this section. One paper in that theme is empirical and examines the link between tax literacy among college students and their business experience. Another article provides a comprehensive review of published pedagogical cases with a tax focus and offers highly insightful insights into various characteristics of published pedagogical tax cases. Immediately following this article is an annotated bibliography and a brief commentary that complements the paper it follows. The final theme contains a somewhat technical paper on integrating R into the accounting curriculum and two insightful commentaries on the implications of contemporary developments in information technology for the accounting curriculum.

Faculty with an interest in accounting education as well as accounting program administrators should find all four themes to be highly informative and interesting. Some practitioners and regulators in the accounting profession may also find useful policy-related nuggets in Volume 26.

*Advances in Accounting Education:  
Teaching and Curriculum Innovations*



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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 articles that are readable, relevant, and reliable.

Articles 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 articles 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, articles that emphasize pedagogy and classroom innovation (e.g., cases, exercises, specific approaches to teaching a topic, etc.) must demonstrate efficacy in a 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* provides authors with timely reviewer reports that clearly indicate the status of the manuscript. Each manuscript is reviewed by at least two reviewers. Authors receive initial reviews normally within eight to 12 weeks of manuscript submission.