

ADVANCES IN ACCOUNTING EDUCATION: TEACHING AND CURRICULUM INNOVATIONS

ADVANCES IN ACCOUNTING EDUCATION: TEACHING AND CURRICULUM INNOVATIONS

Series Editors: Timothy J. Rupert and Beth B. Kern

Recent Volumes:

- Volume 1: Edited by Bill N. Schwartz and David E. Stout
Volumes 2–7: Edited by Bill N. Schwartz and J. Edward Ketz
Volumes 8–10: Edited by Bill N. Schwartz and Anthony H. Catanach Jr.
Volumes 11–12: Edited by Anthony N. Catanach Jr. and
Dorothy Feldmann
Volumes 13–15: Edited by Dorothy Feldmann and Timothy J. Rupert
Volume 16: Edited by Timothy J. Rupert
Volume 17: Edited by Timothy J. Rupert and Beth Kern
Volume 18: Edited by Timothy J. Rupert and Beth B. Kern

ADVANCES IN ACCOUNTING EDUCATION: TEACHING
AND CURRICULUM INNOVATIONS VOLUME 19

ADVANCES IN ACCOUNTING EDUCATION: TEACHING AND CURRICULUM INNOVATIONS

EDITED BY

TIMOTHY J. RUPERT

Northeastern University, USA

BETH B. KERN

Indiana University South Bend, USA



United Kingdom – North America – Japan
India – Malaysia – China

Emerald Group Publishing Limited
Howard House, Wagon Lane, Bingley BD16 1WA, UK

First edition 2016

Copyright © 2016 Emerald Group Publishing Limited

Reprints and permissions service

Contact: permissions@emeraldinsight.com

No part of this book may be reproduced, stored in a retrieval system, transmitted in any form or by any means electronic, mechanical, photocopying, recording or otherwise without either the prior written permission of the publisher or a licence permitting restricted copying issued in the UK by The Copyright Licensing Agency and in the USA by The Copyright Clearance Center. Any opinions expressed in the chapters are those of the authors. Whilst Emerald makes every effort to ensure the quality and accuracy of its content, Emerald makes no representation implied or otherwise, as to the chapters' suitability and application and disclaims any warranties, express or implied, to their use.

British Library Cataloguing in Publication Data

A catalogue record for this book is available from the British Library

ISBN: 978-1-78560-970-1

ISSN: 1085-4622 (Series)



Certificate Number 1985
ISO 14001

ISOQAR certified
Management System,
awarded to Emerald
for adherence to
Environmental
standard
ISO 14001:2004.



INVESTOR IN PEOPLE

LIST OF CONTRIBUTORS

<i>Elizabeth Dreike Almer</i>	School of Business, Portland State University, Portland, OR, USA
<i>Amelia A. Baldwin</i>	College of Business, University of Arkansas – Fort Smith, Fort Smith, AR, USA
<i>Richard J. Barndt</i>	College of Business & Public Management, West Chester University, West Chester, PA, USA
<i>Natalie Tatiana Churyk</i>	College of Business, Northern Illinois University, DeKalb, IL, USA
<i>Jane Cote</i>	Carson College of Business, Washington State University, Vancouver, WA, USA
<i>Tom Downen</i>	Cameron School of Business, University of North Carolina Wilmington, Wilmington, NC, USA
<i>Kevin E. Flynn</i>	College of Business & Public Management, West Chester University, West Chester, PA, USA
<i>Lori R. Fuller</i>	College of Business & Public Management, West Chester University, West Chester, PA, USA
<i>Greg Gaynor</i>	Merrick School of Business, University of Baltimore, Baltimore, MD, USA
<i>Becky Hyde</i>	Cameron School of Business, University of North Carolina Wilmington, Wilmington, NC, USA
<i>Allison Jones-Farmer</i>	Center for Analytics and Data Science, Miami University, Oxford, OH, USA

<i>Claire Kamm Latham</i>	Carson College of Business, Washington State University, Vancouver, WA, USA
<i>Margaret Lightbody</i>	School of Commerce, University of South Australia, Adelaide, Australia
<i>Susan A. Lynn</i>	Merrick School of Business, University of Baltimore, Baltimore, MD, USA
<i>Alan Reinstein</i>	Mike Ilitch School of Business, Wayne State University, Detroit, MI, USA
<i>Louise E. Single</i>	The Bill Munday School of Business, St. Edward's University, Austin, TX, USA
<i>Lance Smith</i>	Ernst & Young LLP, Chicago, IL, USA
<i>Olaf Wasternack</i>	National Association of State Boards of Accountancy, Nashville, TN, USA
<i>Tommy Wooten</i>	Massey College of Business, Belmont University, Nashville, TN, USA

CALL FOR PAPERS

Submissions are invited for forthcoming volumes. *Advances in Accounting Education: Teaching and Curriculum Innovations* (AAETCI) publishes a wide variety of articles dealing with accounting education at the college and university level. AAETCI encourages readable, relevant, and reliable articles in all areas of accounting education including auditing, financial and managerial accounting, forensic accounting, governmental accounting, taxation, etc. Papers can be:

- Position papers on particular issues.
- Comprehensive literature reviews grounded in theory.
- Conceptual models.
- Historical discussions with implications for current and future pedagogical efforts.
- Methodology discussions.
- Pedagogical tools, including evidence of their effectiveness.
- Research studies with implications for improving accounting education.

AAETCI provides a forum for sharing generalizable teaching approaches from curricula development to content delivery techniques. Pedagogical research that contributes to more effective teaching in colleges and universities is highlighted. All articles must explain how teaching methods or curricula/programs can be improved. 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 files by email: one with a manuscript copy but without a cover page, and the other solely a cover page with author information. Cover pages should list all authors' names and addresses (with telephone numbers, fax numbers, and e-mail addresses). The authors' names and addresses should not appear on the abstract. To assure anonymous review, authors should not identify themselves directly or indirectly. Also, attach a copy of any research instruments. Two reviewers assess each manuscript submitted and reviews are completed in a timely manner, usually 60–90 days.

Send manuscripts to aiae@neu.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 our journal. Parsimony is a highly desirable trait for manuscripts we publish. Be concise in making your points and arguments. The text of typical manuscripts (exclusive of references, tables, and appendices) are no longer than 30 pages.
2. Each paper should include a cover sheet with names, addresses, telephone numbers, fax numbers, and e-mail 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 includes all letters, punctuation, and spaces between words.
3. The second page should consist of a Structured Abstract of no more than 250 words. Guidance for the Structured Abstract may be found at: <http://www.emeraldgrouppublishing.com/authors/guides/write/abstracts.htm>. Abstracts from recent issues of *Advances in Accounting Education: Teaching and Curriculum Innovations* function as helpful examples.
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 1/2 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, which includes title, headings, and quotations.
7. All citations within your text should be formatted with the author(s) name and the year of publication. An appropriate citation is Catanach (2004) or Catanach and Feldmann (2005), or Gaffney, Ryan, and Wurst (2010) when there are three or more authors. You do not need to cite six or seven references at once, particularly when the most recent

references refer to earlier works. Please try to limit yourself to two or three citations at a time, preferably the most recent ones.

8. 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"
9. Headings: Use headings and subheadings liberally to break up your text and ease the reader's ability to follow your arguments and train of thought.
 - First-level headings should be ***UPPER CASE ITALICS***, bold face, and flush to the left margin.
 - Second level headings should be in ***Bold Face Italics***, flush to the left margin with only the first letter of each primary word capitalized.
 - Third-level headings should be flush to the left margin, in *Italics* (but not bold face), with only the first letter of each primary word capitalized.
10. Notes or Endnotes should be used only if absolutely necessary. Try to incorporate endnote/footnote material into the body of the manuscript. Notes must be identified in the text by consecutive numbers, then enclosed in square brackets and listed at the end of the article. Place them on a separate section before your references. Begin notes on a separate page, with the word "Notes" centered at the top of the page. All notes should be double-spaced; indent the first line of each note five spaces.
11. Your reference pages should appear immediately after your "Notes" section (if any) and should include only works cited in the manuscript. The first page of this section should begin with the word "References" centered on the page. References to working papers are normally not appropriate. All references must be available to the reader; however, reference to unpublished dissertations is acceptable.

Sample Book References

Runkel, P. J., & McGrath, J. E. (1972). *Research on human behavior: A systematic guide to method*. New York, NY: Holt, Rinehart and Winston.

Smith, P. L. (1982). Measures of variance accounted for: theory and practice. In Keren (Ed.), *Statistical and methodological issues in*

psychology and social science research (pp. 101–129). Hillsdale, NJ: Erlbaum.

Sample Journal References

Abdolmohammadi, M. J., Menon, K., Oliver, T. W., & Umpathy, S. (1985). The role of the doctoral dissertation in accounting research careers. *Issues in Accounting Education*, 22, 59–76.

Thompson, B. (1993). The use of statistical significance tests in research: Bootstrap and other methods. *Journal of Experimental Education*, 61, 361–377.

Simon, H. A. (1980). The behavioral and social sciences. *Sciences*, (July), 72–78.

Electronic Sources

If available online, the full URL should be supplied at the end of the reference.

American Institute of Certified Public Accountants (AICPA). (1999). *Core competency framework for the accounting profession*. Retrieved from <http://www.aicpa.org/edu/corecomp.htm>

12. You should label TABLES and FIGURES as such and number them consecutively (using Arabic numerals) in the order in which you mention them first in the text. Indicate the approximate placement of each table/figure by a clear break in the text, inserting:

TABLE (or FIGURE) 1 ABOUT HERE

13. You should list any acknowledgments on a separate page in a separate electronic file to preserve author anonymity. Type the word “Acknowledgment”, centered, at the top of the page and type the acknowledgment itself as a double-spaced, single paragraph. Once the editorial review process is complete, your acknowledgments will be inserted immediately after the last page of text (before the Notes and References Sections).

14. The proper order for sections of your manuscript should be: title page, structured abstract, main text, acknowledgements (once editorial process is complete), appendix, references, figures and finally tables.
15. 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.

EDITORIAL REVIEW BOARD

Brenda Anderson
Brandeis University, USA

Cynthia Blanthorne
University of Rhode Island, USA

Cathleen Burns
*Creative Action Learning Solutions
LLC, USA*

Thomas G. Calderon
The University of Akron, USA

Paul M. Clikeman
University of Richmond, USA

Ann Boyd Davis
*Tennessee Technological
University, USA*

Carol M. Fischer
St. Bonaventure University, USA

Michael J. Fischer
St. Bonaventure University, USA

Dann Fisher
Kansas State University, USA

Mary Anne Gaffney
Temple University, USA

Brian Patrick Green
*University of Michigan-Dearborn,
USA*

Julie H. Hertenstein
Northeastern University, USA

Brian Hogan
University of Pittsburgh, USA

Susan B. Hughes
University of Vermont, USA

David Hulse
University of Kentucky

Julia Karcher
University of Louisville, USA

Joan Lee
Fairfield University, USA

Linda M. Lovata
*Southern Illinois University
Edwardsville, USA*

Susan A. Lynn
University of Baltimore, USA

Jared Moore
Oregon State University, USA

Michael E. Morrow
Suffolk University, USA

Curtis M. Nicholls
Bucknell University, USA

Philip R. Olds
*Virginia Commonwealth
University, USA*

Colin Reid
*Washington and Lee University,
USA*

Michael S. Schadeewald
*University of Wisconsin-Milwaukee,
USA*

Michael K. Shaub
Texas A&M University, USA

Paul A. Shoemaker
*University of Nebraska-Lincoln,
USA*

Jay C. Thibodeau
Bentley University, USA

Pierre L. Titard
*Southeastern Louisiana
University, USA*

Martha L. Wartick
University of Northern Iowa, USA

STATEMENT OF PURPOSE

Advances in Accounting Education: Teaching and Curriculum Innovations is a refereed academic publication whose purpose is to meet the needs of individuals interested in the educational process. We publish thoughtful, well-developed articles that are readable, relevant, and reliable.

Articles may be non-empirical or empirical. Our emphasis is pedagogy, and articles **MUST** explain how instructors can improve teaching methods or accounting units can improve curricula/programs.

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 current and future efforts. Reasonable assumptions and logical development are essential. All manuscripts should discuss implications for research and/or teaching.

Sound research design and execution are critical for empirical reports. All articles should have well-articulated and strong theoretical foundations, and establishing a link to the non-accounting literature is desirable.

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. Authors will receive the results of initial reviews normally within eight to twelve weeks of manuscript submission, if not earlier. We expect authors to work with a co-editor who will act as a liaison between the authors and the reviewers to resolve areas of concern.