

ADVANCES IN ACCOUNTING EDUCATION

Teaching and Curriculum
Innovations

Edited by Thomas G. Calderon

ADVANCES IN
ACCOUNTING EDUCATION

VOLUME 22

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 22

ADVANCES IN ACCOUNTING EDUCATION: TEACHING AND CURRICULUM INNOVATIONS

EDITED BY

THOMAS G. CALDERON

The University of Akron, USA



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CONTENTS

<i>List of Contributors</i>	<i>vii</i>
<i>Call for Papers</i>	<i>ix</i>
<i>Writing Guidelines</i>	<i>xi</i>
<i>Editorial Review Board</i>	<i>xiii</i>
<i>Statement of Purpose</i>	<i>xv</i>
<i>About the Volume Editor</i>	<i>xvii</i>
Chapter 1 Accounting Research Readings Groups	
<i>Denton L. Collins, Kirsten A. Cook, and Matthew T. Hart</i>	<i>1</i>
Chapter 2 Analytics Knowledge, Skills, and Abilities for Accounting Graduates	
<i>William D. Brink and M. Dale Stoel</i>	<i>23</i>
Chapter 3 Data Analytics and the Cash Collections Process: An Adaptable Case Employing Excel and Tableau	
<i>William J. Amadio and M. Elizabeth Haywood</i>	<i>45</i>
Chapter 4 Determinants of Students' Repeating the First College-level Accounting Course	
<i>Meifang Xiang and Sarah Hinchliffe</i>	<i>71</i>
Chapter 5 The Goldilocks Relationship Between Exam Completion Sequencing and Performance in Accounting Classes	
<i>Timothy J. Fogarty and Gregory A. Jonas</i>	<i>89</i>
Chapter 6 Inducing Creativity in Accountants' Task Performance: The Effects of Background, Environment, and Feedback	
<i>Rachel Birkey and Cass Hausserman</i>	<i>109</i>

Chapter 7 Research Productivity of Accounting Professors Around a Change in Institutional Affiliation <i>Thomas D. Dowdell, Jr., David N. Herda, Mina J. Pizzini, and Laura Trude</i>	135
Chapter 8 2017 Uniform CPA Exam Revisions: How are Educators Responding? <i>Marie Kulesza and Pamela Q. Weaver</i>	161
Chapter 9 Is a Current Year IRA Deduction the Best Long-term Tax Strategy? <i>Mitchell Franklin and Michael Morrow</i>	177
Chapter 10 Teaching Operating Cash Flow: One Matrix for Analysis – Two Methods for Presentation <i>James D. Stice, Earl K. Stice, David M. Cottrell, and Derrald Stice</i>	199
<i>Index</i>	217

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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. Articles can focus on the following:

- 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 emails.

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

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 numbers, and emails of 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, punctuations, and spaces between words.
3. The second page should comprise 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.
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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 each figure, table, or chart will appear in the final manuscript.
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10. You should place page numbers for quotations along with the date of the material being cited. For example: According to Beaver (1987, p. 4),

“Our knowledge of education research ... and its potential limitations for accounting...”

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STATEMENT OF PURPOSE

Advances in Accounting Education: Teaching and Curriculum Innovations is a refereed academic journal 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 and 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 12 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.

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ABOUT THE VOLUME EDITOR

Thomas G. Calderon is Professor of Accounting and Chair of the George W. Daverio School of Accountancy at The University of Akron. He has served as Chair since 2005 and recently completed a two-year term (2014–2016) as Chair of The University of Akron's caucus of department chairs and school directors.

Professor Calderon joined The University of Akron in 1988 after spending two years on the faculty at the University of New Orleans (1986–1988). His PhD is from Virginia Tech. He is a co-author of four monographs related to teaching and learning. He recently published a book chapter on academic program review and evaluation as part of an international project that examined accounting and management education across the globe. His publications in the area of accounting education have appeared in *Journal of Accounting Education*, *Issues in Accounting Education*, *Accounting Educators Journal*, and *Advances in Accounting Education*.

He serves on the editorial board of four academic and professional journals. Recently, he served as part of a team of scholars (led by Professor Richard Arum, current Dean of the School of Education at UC Irvine) that worked on a National Social Science Research Council project to identify, measure, and assess learning goals for business and accounting degree programs. In May 2017, he was named as the editor of *Advances in Accounting Education*.

Professor Calderon is a past president of the (1) Teaching, Learning & Curriculum (TLC) section of the American Accounting Association (AAA); (2) AAA Ohio Region, and (3) Institute of Management Accountants (Akron Chapter). He has served as an external examiner and program reviewer for various universities in the United States and internationally.

In 2010, Professor Calderon was inducted into the TLC's Hall of Honor, and honored as the Outstanding Ohio Accounting Educator in 2006 by the AAA (Ohio Region) and the Ohio Society of Certified Public Accountants. In 2011, he received the Ohio AAA President's Award for his lifetime of exemplary service and leadership.