Note: Page numbers followed by "n" with numbers indicate notes.

Academic performance, 48–49, 59–60 of accounting students, 51–55 in higher education, 50–51  Accountants, 178  Accounting, 180–181 accreditation, 70 policies to strengthen accounting graduates' ethical skills, 182–183 profession, 69–70 research, 4, 6  Accounting Advisory Board (AAB), 154 coordinate with faculty, 157–158 courses for program, 157 input impact on course topics and delivery, 160 limitations, 174 literature review, 154–156 meeting with AAB, 158 post-AAB meeting activities, 158–159 process, 156–157 research, 174  Accounting Students, 51–55 in higher education, 50–51 limitations, 146–147 meeting characteristics, 142 membership engagement characteristics, 142 membership engagement characteristics, 142 membership engagement characteristics, 142 membership characteristics, 142 membership characteristics, 142 membership engagement characteristics, 142 membership engagement characteristics, 142 membership engagement characteristics, 142 membership characteristics, 142 method, 139 suggestions for future research, 147 survey instrument, 139, 149–151 value, 145 Accounting Case Search website, 87 Accounting Case S
in higher education, 50–51  Accountants, 178  Accounting, 180–181     accreditation, 70     policies to strengthen accounting         graduates' ethical skills,         182–183     profession, 69–70     research, 4, 6  Accounting Advisory Board     (AAB), 154     coordinate with faculty, 157–158     courses for program, 157     input impact on course topics and delivery, 160     limitations, 174     literature review, 154–156     meeting characteristics, 142     membership engagement     characteristics, 144     organizational characteristics, 141     research method, 139     surgestions for future research, 147     survey instrument, 139, 149–151     value, 145     Accounting Behavior and Organizations     Section DC (ABO DC), 7     Accounting Case Search website, 87     Accounting courses, 49     academic performance in,     48–49, 59     effect of gender differences, 49–50     literature review, 50     method, 56–58     results, 58–61     Accounting curricula     and data analytics, 70–72     planning to have accounting data
Accounting, 180–181 accreditation, 70 policies to strengthen accounting graduates' ethical skills, 182–183 profession, 69–70 research, 4, 6  Accounting Advisory Board (AAB), 154 coordinate with faculty, 157–158 courses for program, 157 input impact on course topics and delivery, 160 limitations, 174 literature review, 154–156 meeting with AAB, 158 post-AAB meeting activities, 158–159 process, 156–157 research, 174  membership engagement characteristics, 142 membership engagement characteristics, 144 organizational characteristics, 141 research method, 139 suggestions for future research, 147 survey instrument, 139, 149–151 value, 145 Accounting Behavior and Organizations Section DC (ABO DC), 7 Accounting Case Search website, 87 Accounting courses, 49 academic performance in, 48–49, 59 effect of gender differences, 49–50 literature review, 50 method, 56–58 results, 58–61 Accounting curricula and data analytics, 70–72 planning to have accounting data
Accounting, 180–181 accreditation, 70 policies to strengthen accounting graduates' ethical skills, 182–183 profession, 69–70 research, 4, 6  Accounting Advisory Board (AAB), 154 coordinate with faculty, 157–158 courses for program, 157 input impact on course topics and delivery, 160 limitations, 174 literature review, 154–156 meeting with AAB, 158 post-AAB meeting activities, 158–159 process, 156–157 research, 174  membership engagement characteristics, 144 organizational characteristics, 141 research method, 139 suggestions for future research, 147 survey instrument, 139, 149–151 value, 145 Accounting Behavior and Organizations Section DC (ABO DC), 7 Accounting Case Search website, 87 Accounting courses, 49 academic performance in, 48–49, 59 effect of gender differences, 49–50 literature review, 50 method, 56–58 results, 58–61 Accounting curricula and data analytics, 70–72 planning to have accounting data
accreditation, 70 policies to strengthen accounting graduates' ethical skills, 182–183 profession, 69–70 research, 4, 6  Accounting Advisory Board (AAB), 154 coordinate with faculty, 157–158 courses for program, 157 input impact on course topics and delivery, 160 limitations, 174 literature review, 154–156 meeting with AAB, 158 post-AAB meeting activities, 158–159 process, 156–157 research, 174  cordinate with accounting organizations organizations organizations organizations organizations organizations organizations organizations organizations survey instrument, 139, 149–151 value, 145 Accounting Behavior and Organizations Section DC (ABO DC), 7 Accounting Case Search website, 87 Accounting courses, 49 academic performance in, 48–49, 59 effect of gender differences, 49–50 literature review, 50 method, 56–58 results, 58–61 Accounting curricula and data analytics, 70–72 planning to have accounting data
policies to strengthen accounting graduates' ethical skills, 182–183 suggestions for future research, 147 profession, 69–70 survey instrument, 139, 149–151 value, 145  Accounting Advisory Board (AAB), 154 coordinate with faculty, 157–158 courses for program, 157 input impact on course topics and delivery, 160 limitations, 174 literature review, 154–156 meeting with AAB, 158 post-AAB meeting activities, 158–159 process, 156–157 research, 174 research method, 139 suggestions for future research, 147 research method, 139 suggestions for future research, 147 research method, 139 suggestions for future research, 147 survey instrument, 139, 149–151 value, 145  Accounting Behavior and Organizations Section DC (ABO DC), 7  Accounting Case Search website, 87  Accounting courses, 49 academic performance in, 48–49, 59 effect of gender differences, 49–50 literature review, 50 method, 56–58 results, 58–61  Accounting curricula and data analytics, 70–72 planning to have accounting data
graduates' ethical skills, 182–183 profession, 69–70 research, 4, 6  Accounting Advisory Board (AAB), 154 coordinate with faculty, 157–158 courses for program, 157 input impact on course topics and delivery, 160 limitations, 174 literature review, 154–156 meeting with AAB, 158 post-AAB meeting activities, 158–159 process, 156–157 research, 174  research method, 139 suggestions for future research, 147 survey instrument, 139, 149–151 value, 145 Accounting Behavior and Organizations Section DC (ABO DC), 7 Accounting Case Search website, 87 Accounting courses, 49 academic performance in, 48–49, 59 effect of gender differences, 49–50 literature review, 50 method, 56–58 results, 58–61 Accounting curricula and data analytics, 70–72 planning to have accounting data
suggestions for future research, 147 profession, 69–70 research, 4, 6  Accounting Advisory Board (AAB), 154 coordinate with faculty, 157–158 courses for program, 157 input impact on course topics and delivery, 160 limitations, 174 literature review, 154–156 meeting with AAB, 158 post-AAB meeting activities, 158–159 process, 156–157 research, 174  survey instrument, 139, 149–151 value, 145  Accounting Behavior and Organizations Section DC (ABO DC), 7  Accounting Case Search website, 87 Accounting courses, 49 academic performance in, 48–49, 59 effect of gender differences, 49–50 literature review, 50 method, 56–58 results, 58–61 Accounting curricula and data analytics, 70–72 planning to have accounting data
profession, 69–70 research, 4, 6  Accounting Advisory Board (AAB), 154 coordinate with faculty, 157–158 courses for program, 157 input impact on course topics and delivery, 160 limitations, 174 literature review, 154–156 meeting with AAB, 158 post-AAB meeting activities, 158–159 process, 156–157 research, 174  survey instrument, 139, 149–151 value, 145  Accounting Behavior and Organizations Section DC (ABO DC), 7  Accounting Case Search website, 87 Accounting courses, 49 academic performance in, 48–49, 59 effect of gender differences, 49–50 literature review, 50 method, 56–58 results, 58–61 Accounting curricula and data analytics, 70–72 planning to have accounting data
research, 4, 6  Accounting Advisory Board  (AAB), 154  coordinate with faculty, 157–158 courses for program, 157 input impact on course topics and delivery, 160 limitations, 174 literature review, 154–156 meeting with AAB, 158 post-AAB meeting activities, 158–159 process, 156–157 research, 174  Accounting Case Search website, 87 Accounting courses, 49 academic performance in, 48–49, 59 effect of gender differences, 49–50 literature review, 50 method, 56–58 results, 58–61 Accounting curricula and data analytics, 70–72 planning to have accounting data
Accounting Advisory Board (AAB), 154 coordinate with faculty, 157–158 courses for program, 157 input impact on course topics and delivery, 160 limitations, 174 literature review, 154–156 meeting with AAB, 158 post-AAB meeting activities, 158–159 process, 156–157 research, 174  Accounting Behavior and Organizations Section DC (ABO DC), 7  Accounting Case Search website, 87  Accounting courses, 49 academic performance in, 48–49, 59 effect of gender differences, 49–50 literature review, 50 method, 56–58 results, 58–61 Accounting curricula and data analytics, 70–72 planning to have accounting data
(AAB), 154  coordinate with faculty, 157–158 courses for program, 157 input impact on course topics and delivery, 160 limitations, 174 literature review, 154–156 meeting with AAB, 158 post-AAB meeting activities, 158–159 process, 156–157 research, 174  Section DC (ABO DC), 7  Accounting Case Search website, 87  Accounting courses, 49 academic performance in, 48–49, 59 effect of gender differences, 49–50 literature review, 50 method, 56–58 results, 58–61 Accounting curricula and data analytics, 70–72 planning to have accounting data
coordinate with faculty, 157–158 courses for program, 157 input impact on course topics and delivery, 160 limitations, 174 literature review, 154–156 meeting with AAB, 158 post-AAB meeting activities, 158–159 process, 156–157 research, 174  Accounting Case Search website, 87 Accounting courses, 49 academic performance in, 48–49, 59 effect of gender differences, 49–50 literature review, 50 method, 56–58 results, 58–61 Accounting curricula and data analytics, 70–72 planning to have accounting data
courses for program, 157 input impact on course topics and delivery, 160 limitations, 174 literature review, 154–156 meeting with AAB, 158 post-AAB meeting activities, 158–159 process, 156–157 research, 174  Accounting courses, 49 academic performance in, 48–49, 59 effect of gender differences, 49–50 literature review, 50 method, 56–58 results, 58–61 Accounting curricula and data analytics, 70–72 planning to have accounting data
input impact on course topics and delivery, 160  limitations, 174  literature review, 154–156  meeting with AAB, 158  post-AAB meeting activities, 158–159  process, 156–157  research, 174  academic performance in, 48–49, 59  effect of gender differences, 49–50  literature review, 50  method, 56–58  results, 58–61  Accounting curricula and data analytics, 70–72  planning to have accounting data
delivery, 160  limitations, 174  literature review, 154–156  meeting with AAB, 158  post-AAB meeting activities,  158–159  process, 156–157  research, 174  limitations, 174  effect of gender differences, 49–50  literature review, 50  method, 56–58  results, 58–61  Accounting curricula  and data analytics, 70–72  planning to have accounting data
limitations, 174 literature review, 154–156 meeting with AAB, 158 post-AAB meeting activities, 158–159 process, 156–157 research, 174  effect of gender differences, 49–50 literature review, 50 method, 56–58 results, 58–61 Accounting curricula and data analytics, 70–72 planning to have accounting data
literature review, 154–156 meeting with AAB, 158 post-AAB meeting activities, 158–159 process, 156–157 research, 174  literature review, 50 method, 56–58 results, 58–61 Accounting curricula and data analytics, 70–72 planning to have accounting data
meeting with AAB, 158 method, 56–58 post-AAB meeting activities, 158–159 accounting curricula process, 156–157 and data analytics, 70–72 research, 174 planning to have accounting data
post-AAB meeting activities, results, 58–61 Accounting curricula and data analytics, 70–72 research, 174 planning to have accounting data
158–159 Accounting curricula process, 156–157 and data analytics, 70–72 research, 174 planning to have accounting data
process, 156–157 and data analytics, 70–72 research, 174 planning to have accounting data
research, 174 planning to have accounting data
results, 159–161 analytics course, 72–73
selection, 157 data analytics in accounting
systems, 164–167 curriculum, 73–74
traditional accounting, 161–164 specific accounting data analytics
unstructured accounting, 167–173 course, 73
Accounting Advisory Councils, Accounting department head, 30
134–135, 147 <i>n</i> 1 AACSB, 30–31
background on advisory councils, compensation/salary conversion,
136–138 41–42
demographics of survey demographics, 34–36
participants' difficulties and challenges, 41
departments, 140 marketing department chairs,
findings, 139–145 32–33

reasons for becoming department	Code of Professional Conduct, 189
head, 42–43	Pre-Certification Core Competency
research, 37–38	Framework, 86–87
responsibilities, 31	American Marketing Association
service, 38–41	(AMA), 6
teaching, 35, 37	American Taxation Association
training, 35, 37	(ATA), 6
university accounting program	Educators Conference, 26–27
leader, 29–30	Analysis of covariance (ANCOVA),
workload issues, 35	49, 58
Accounting Information Systems	three-way mixed, 57–58
(AIS), 7, 155	Analytics, 69 (see also Data analytics)
Educators Conference, 26–27	analytics-minded business
Accounting program, 48	graduates, 68
major challenges facing, 41	Assessment
stakeholders in, 30	of effectiveness, 89–91
Accounting Standards Codification	tools, 121
(ASC), 117	Association to Advance Collegiate
ASC 718 standard, 84	Schools of Business
ASC 805 standard, 84	(AACSB), 30, 34, 70,
Accounting students, 118	134–135, 156, 181
ethical skills, 188–190	accreditation, 137, 139, 145–146
Accreditation Council for Business	International Accounting
Schools and Programs	Accreditation Standard A7
(ACBSP), 39	114, 118
Actual and perceived ethical	Schools of Business, 137
foundations, 187	Standards for Accounting
Adaptability, 121	Accreditation, 143
Advanced Financial Reporting, 170	2013 AACSB Accreditation
Advisory councils, 188–190	Standard A7, 78–79
AMA-Sheth Foundation Doctoral	2018 AACSB Standard A5,
Consortium, 6	78–79
American Accounting Association	Audit Boot Camp, 26–27
(AAA), 4, 6, 84	Auditing section (AUD section), 7
allocation of doctoral consortia	ruditing section (red section), r
program time, 8	Big 4 accounting firms, 68
consortia goals and objectives, 7	Biometrics, 114
consortia program focus, 7–9	Black-Scholes option pricing, 87, 90
DC, 5–9, 27	Black-Scholes-Merton model, 87
history, 6–7	Blueprints, 86
strategic vision project, 27	Bowling Green State University
American Institute of Certified Public	(BGSU), 156
Accountants (AICPA),	Business
48, 84, 114, 134, 146, 179,	ethics, 180–181
187_188	tax ethics 100

Index 197

Business data analytics course, 73 ethics requirements, 184, 187 Business Taxation course, 162 Cooperative learning, 100–101 Critical thinking, 86 Call option, 95 Cyber Age, 118 Career management of doctoral Cybersecurity, 114, 123 consortia, 19-22, 25-26 Cybersecurity education demand for cybersecurity Career management sessions, 8 Center for Advancing Accounting professionals, 117–118 Research, 27 related regulations, 116-117 Certified Public Accountants (CPAs), student feedback analysis, 121-123 30, 86, 178, 182, 184 accounting, 180-181 Data analytics, 68 accounting students' ethical skills, and accounting accreditation, 70 accounting curricula, 70 188-190 advisory councils, 188-190 accounting education literature, 68–69 and accounting profession, 69-70 business ethics, 180–181 ethics education, 181 environment facing, 69 fit in accounting curriculum, 71–74 policies to strengthen accounting graduates' ethical skills, method, 71 182 - 183research questions, 70-71 postgraduation ethics education, survey for accounting text/course, 77 183-188 2018 AACSB Standard A5 vs. 2013 AACSB Accreditation rules vs. principles distinction, 179-180 Standard A7, 78–79 State CPA Society Ethics CPE Data/information security, 117 Offerings, 185–186 Demographics, 34–36 Class exercise, 84–86 Department head, 44n1 assessment of effectiveness, 89-91 Direct assessment, 90-91 implementation guidance, 88 Doctoral consortia (DC), 4 learning objectives, 86-87 career management, networking, questions and solutions, 94-98 and integration, 25-26 "Closing the loop" process, 154, 159 career management and Code of conduct, 179 networking, 19-22 Code of ethics, 179 doctoral education, 26 Code of Professional Conduct, 184 key characteristics of AAA DC, 5 College and University ethics length of DC and mix of sessions, 24 - 25education, 181 limitations and suggestions for "College without walls" concept, 100 Committee of Sponsoring future research, 23-24 Organizations of Treadway organizers and sponsors, 4 Commission (COSO), 118 overall survey responses, 10 Conferences on Teaching and participants, 9 Learning (CTLA), 26 questionnaire, 9 Continuing professional education recommendations, 24-27 (CPE), 179 related literature, 5-6

research, 11–17, 25 studies finding transfer shock effect survey and data, 9-10 and gender effect, 54-55 survey response rate and studies with neither transfer shock demographics, 11 effect or gender effect, 54 teaching, 17-19 Global economic interconnectedness, 100 teaching initiatives, 26–27 Grade point average (GPA), 48, 57 teaching sessions, 25 Grading, 104–105 Group formation and dynamics, 104 Doctoral education, 26 Effectiveness assessment, 89–91 Hasselback Accounting Directory, student perceptions, 89–90 34, 75n1 student scores, 90-91 Higher-order skills, 86 Engagement, 143 Ernst & Young Academic Resource IMA Foundation, 136 Center (EYARC), 68 Indirect assessment, 89 Ernst & Young auditors (EY Information Systems Auditing and Control (ISAC), 156 auditors), 178 Ethics, 101, 104 Innovation, 84 business, 180-181 Instructors, 88 education, 181 Integrity, 101 ethical cases, 187 International Accounting Section ethical reasoning, 189 (IAS), 7 rules, 189 **International Accounting Standards** Board, 179 Exercise-learning objectives, 89 Experimentation, 84 International Assembly for Collegiate **Business Education** Faculty engagement, 134, 143–144, (IACBE), 39 146-147 International Federation of Faculty rankings for Business Accountants (IFAC), 100 Assurance, 164 Iron Law of Liberalism, 179 Financial Accounting and Reporting (FAR), 7, 169 Journal editor panels, 7–8 Financial Accounting Standards Journal of Information Systems Board (FASB), 84, 168, 170, Conference, 68 179, 189 Accounting Standards Knowledge, skills, and abilities (KSAs), 154-155 Codification, 84 Codification, 87-88 KPMG/ATA Tax Doctoral Financial reporting II, 88 Consortium, 6 Five-point Likert scale survey, 89 "Fraud Triangle", 162 Lamentations, 179 Lattice model, 87 Gender differences Learning management systems, 104 Learning objectives (LOs), 86–87, of accounting students, 51–53 in higher education, 50-51 101-103

Index 199

Policies to strengthen accounting

Likert-type scale, 40–41, 92*n*7

Lower-order skills, 86 graduates' ethical skills, 182-183 Postgraduation ethics education, Manual accounting practices, 68 Market Research Media, 117 183-188 Practitioners, 135 Massive, open online courses (MOOCs), 183 **Pre-Certification Core Competency** Master of Accountancy curriculum Framework, 84 (MAcc curriculum), 154, PricewaterhouseCoopers LLP (PwC), 156, 158-159 69, 114 Materiality, 115 **Professional** Michigan Specific Ethics, 183 accountants, 180 Mid-Atlantic Region Doctoral/ development skills, 31 Junior Faculty Consortium skepticism, 164 (MID), 6skills, 86 Multiple regression analysis, 51 tax ethics standards, 110n1 "Professional Code(s) of Conduct", National Association of State 184 Professional Ethics course, 164 Boards of Accountancy (NASBA), 40 **Public Company Accounting** National Center for Education Oversight Board (PCAOB), Statistics (NCES), 48 163 National Commission on **Public Interest Section Doctoral** Fraudulent Financial Student and Early Scholar Reporting, 187 Consortium (PI), 6 National Institute of Standards and Technology (NIST), 120 Qualtrics, 139 Networking of doctoral consortia, 19-22, 25-26 "Regulatory Review and Ethics" New Faculty Consortium (NFC), 7 course, 187 Non-AACSB accredited schools, 39 Repo 105 deals, 179 Non-controlling interests (NCI), 169 Research sessions, 7, 25 Non-technical skills, 101 Risk appetite, 120 Rules vs. principles distinction, 179–180 Not-for-profit organizations (NFP organizations), 116 Rules-based approach, 179, 181 Online scheduling tool, 104 SABMiller case, 103, 109 Organization for Economic Sarbanes-Oxley Act, 117 Cooperation and Scholarly academic (SA), 30 Development (OECD), 110 Scholastic Aptitude Test (SAT), 49 Participants, 9, 139-140 Shock period, 50, 57-60 Pathways Commission Report (PCR), interaction effect after, 60 134, 146 Small-and medium-size entities Pathways integration approach, 26 (SME), 116 Performance-based metrics, 30 Social integration, 50

Sociocultural factors, 51	ethics, 101
Soft skills, 101	initiatives, 26–27
State Board of Accountancy Ethics	sessions, 25
Licensing Requirements,	Teaching modules
182–183	implementation strategies, 120–121
Statistical analyses, 57–58	learning goals and contents,
Stock option modification, 84, 86–87	118–120
Student feedback, 105	Technical competence, 101
analysis, 121–123	Three-way mixed ANCOVA, 57–58,
general feedback, 108	63 <i>n</i> 1
Student group work across borders	Traditional accounting
case for assignment, 103	AAB rankings and comments,
cooperative learning, 100–101	161–163
grading, 104–105	comparison of rankings, 163-164
group formation and dynamics, 104	curriculum, 68
implementation recommendations,	faculty reaction, 164
109–110	Transfer shock
LOs, 102–103	effect, 54–55
student feedback, 105-108	theory, 48
students, 103–104	
Student perceptions, 89–90	United States Securities and Exchange
Student scores, 90–91	Commission (SEC), 117
Student-council member engagement,	University Council for Educational
143–144	Administration (UCEA),
Survey instrument, 34	32–33
Systems	University stakeholders, 100
AAB rankings and comments,	Unstructured accounting
164–165	AAB rankings and comments,
comparison of rankings, 165–166	167–169
faculty reaction, 166–167	comparison of rankings, 169–170
	faculty reaction, 170–173
Tax, 109	
avoidance strategies, 102	Variable measurements, 57–58
ethics, 104	Vectors, 57
planning strategies, 103	Visualization of data, 69
strategies, 105	
Taxation, 104	Ward off administrative attacks, 30
Teaching	Workload issues of accounting
aspects of doctoral consortia, 17–19	program leaders, 35