

INDEX

- Accountants, 31. (*see also* Certified Public Accountant (CPA))
- Accounting, 94, 143–144
 - academics, 181
 - education studies, 197
 - profession, 68–69
 - students, 8, 90–92
- Accounting Education Change Commission (AECC), 183–184
- Accounting faculty, 144
 - bridging gap, 146–147
 - and certifications, 150–158
 - gap between education and practice, 144–145
 - literature review, 144–147
 - impact of professional experience on student success, 145–146
 - recent developments in new faculty and professional certifications, 146
 - research method, 149–150
 - research questions, 147–149
 - results, 150
- Accounting for vacation pay, 112
- Accounting information systems (AIS), 151
- Accreditation Council for Business Schools and Programs (ACBSP), 145
- Age, 36
 - and number of exam attempts, 171
- Altech, unlimited vacation days at, 111–114
- American Accounting Association (AAA), 10, 52
- American Institute of Certified Public Accountants (AICPA), 40, 50, 91, 165, 173–174
- Association to Advance Collegiate Schools of Business (AACSB), 50, 145
 - accreditation, 169
- Auditing, 182
- Banked PTO, 110–111, 114
- Bloom’s taxonomy for higher order skills, 68, 70
- Bonus depreciation, 69–70, 74, 84. (*see also* Tax depreciation)
 - case development, 68–69
 - evidence of efficacy, 74–75
 - intended audience and advantages of approach, 70–71
 - literature review, 69–70
 - refinement, learning objectives and implementation, 71–74
 - updating and monitoring, 76
- Bureau of Economic Analysis (BEA), 111
- C-corporations, 51, 53, 57–58, 63
- Capital
 - assets, 68–69
 - budgeting, 78
- Center on Budget and Policy Priorities, 90
- Certified Public Accountant (CPA), 32, 68, 91
 - aspiration, 36, 39
 - candidate characteristics and CPA exam success, 170–172
 - certification, 145–146
 - credential, 147
 - determinants for CPA exam success, 168–169
 - educational requirements and CPA exam performance, 167–168

- evolution, 65*n*1
- Evolution project, 166, 174
- exam, 144, 165
- implications for future research, 174–176
- institutional characteristics and CPA exam success, 169–170
- licenses, 42
- licensure, 165–166
- regulatory landscape and implications for regulators, 173–174
- research, 167–172
- Computer-marked assignments (CMAs), 196
 - assessment design in light of novice student experiences, 199–200
 - benefits of online CMAs, 199
 - completion, 196
 - completion rates and associations between assessment tasks, 205–207
 - descriptive statistics and differences in academic performance on, 202–205
 - gaps in knowledge and research questions, 200
 - implications for research on assessment in online open-access contexts, 210–211
 - interview data analysis, 207–209
 - limitations, 209–210
 - literature review, 197–200
 - methods and context, 201–202
 - quantitative analysis, 202–209
 - two waves of CMA research, 197–198
 - use and academic performance, 198–199
- Contingent liabilities, 111, 114, 116, 127
- Continuing professional education (CPE), 32
- Cooperative learning, 182–183
- Corporate social responsibility, 40–41
- CPA Horizons 2025* report, 50
- Cringle's House of Trees, 50, 52–54
- Depreciation, 68. (*see also* Bonus depreciation)
- Discounting techniques, 69
- Dunn and Dunn model, 7
- Early studies, 170–171
- Earned Income Tax Credit (EITC), 90
- Education technologies, 4, 8
- Employee-related expenses, 110
- End-of-class course survey, 140
- Ethical attitudes, 32
 - consequences, 40–41
 - data collection, 35–36
 - limitations and future research opportunities, 41–43
 - literature review, 33–35
 - results, 36–40
- Ethical vignette, 34–35
- Ethics
 - in accounting education, 31–32
 - ethics-focused studies, 36
- European Union members (EU members), 114–115
- Expense(s), 110
 - volatility, 114
- Faculty characteristics, 169
- Flipping effects, 131
- Foreign Corrupt Practices Act of 1977 (FCPA), 32
- Futurist, The*, 4
- GAAP, 110
- Gamification, 9
- Gender, 36, 171–172
- Generation X, 33
- Generation Z. (*see* Post-millennials)
- Generational differences, 33–34
- Golsen rule, 51, 57
- Government of Hong Kong Special Administrative Region, 185
- Grade point average (GPA), 6, 132, 168, 185

- Greater China, 182, 189
- Gross domestic product (GDP), 111
- Hasselback's Directory of Accounting Faculty, 149
- Hong Kong Shue Yan University, 185
- Information analysis, 50, 52
- Instructor-marked assignments (IMAs), 201. (*see also* Computer-marked assignments (CMAs))
- Integrated tax research case, 50–52
 efficacy of pedagogy, 59–64
 implementation, 57–59
 objectives of pedagogical approach, 56–57
 pedagogical approach, 52–56
- Internal Revenue Code and Treasury Regulations, 51
- Internal Revenue Service (IRS), 90–91
- International Accreditation Council for Business Education (IACBE), 145
- Introductory accounting students, 4
 analysis, 22–24
 course study material, 10–12
 hypotheses, 8–10
 individual student data collection and research variables, 13–19
 limitations, 24–25
 literature review, 5–8
 results, 19–22
- Khan Academy, 4, 26*n*1
- Learning management system (LMS), 59
- Learning objective (LO), 71, 78–79, 81–82, 84, 86–87
- Learning questions (LQs), 71, 80, 83, 85
- Managerial accounting, 129, 131–132
- Massive open online courses (MOOCs), 7, 27*n*2, 196, 210
- Master of Professional Accounting program (MPAcc program), 185
- Media-comparison studies, 8, 10, 14
- Millennials, 33–34
- Mixed-methods approach, 92, 201
- Motivation in student learning process, 9
- Multifactor test, 51
- Multivariate analysis of variance (MANOVA), 201, 204
- National Association of State Boards of Accountancy (NASBA), 50, 165, 174
- Net present value (NPV), 68–69, 74
 tax depreciation elections affect, 81–82
- Non-doctoral schools, 148
- One sample *t*-test, 186
- Online
 content delivery, 8
 homework management software, 198
 learning system, 4–5
 technology, 198
 tests, 196
 video material, 4
- Online learning tool (OLT), 8–12, 14, 27*n*6
- Organisation for Economic Co-operation and Development (OECD), 6
- Outcomes-Based Teaching and Learning (OBTL), 185
- Paid time off (PTO), 110, 112
 example of PTO liability, 125–126
- Paired difference *t*-test, 186
- Paired sample *t*-tests, 74–75, 97
- Pathways Commission, 10, 144
- “Pause” method, 182
 discussion/writing selection form, 194
 method and hypotheses, 185–186
 pause session activities, 193
 results, 186–190

- Paying owner-employees
 - compensation, 57
- Pedagogical approach, 50–52
 - Cringle’s House of Trees, 53–54
 - objectives, 56–57
 - requirement, 55–56
- Post-millennials, 33
- Post-secondary ethics courses, 32
- Posttest measures, 94–96
- Practical auditing experience, 184
- Pre-lecture
 - resources, 131
 - videos, 130
- Present value (PV), 82
- Pretest measures, 94–96
- Pro bono tax service, 91–92
- Professional certifications, 146, 148
 - faculty’s school “type” and, 152–153
 - motivations, benefits, and obstacles, 153–156
- Professional credential, 144, 146
- Professionally qualified faculty (PQ faculty), 144

- Qualtrics, 35, 150
- Quiz, 130, 133, 136

- Race, 172
- Reasonable compensation, 51–52, 55
- Refundable tax credits, 90
- Regression analysis, 131–132
- Replication study, 190
- Results Only Work Environment (ROWE™), 113
- Revenue Rulings, 51

- S-corporations, 56–58, 63
- Sarbanes-Oxley Act (2002), 32
- Scholastic aptitude score (SAT), 135, 168
- Section 179
 - deduction, 77n1
 - depreciation, 74, 84
- Sensitivity test, 40
- Service-learning, 90–91
- Shanghai University (SHU), 185

- Silent Generation, 33
- Situational interest, 209
- Stare decisis, 57, 65n2
- Strategic investment decision-making practices, 69
- Student(s), 32, 34–35. (*see also* Teaching)
 - assessment and feedback, 116–118
 - ethical attitudes, 40–41
 - frustration with technology, 8
 - instructions, 114
 - perceptions, 133
 - use of publisher test banks, 41
- Sundry institutional characteristics, 170
- Supplemental resources, 130
 - controlling for confounding factors, 134–135
 - controlling for instructor effectiveness, 135–136
 - literature review, 131–134
 - method and hypothesis, 134–136
 - results and analysis, 136–137

- Tax
 - education, 50, 52
 - laws, 70–71
 - policy, 69
 - research, 50, 59
 - research proficiency, 56
 - rules, 71
 - treatment of compensation for corporations, 56–57
- Tax Cuts and Jobs Act (TCJA), 78
- Tax depreciation. (*see also* Bonus depreciation)
 - as cash inflow, 78–79
 - elections affect net present value, 81–82
- Teaching
 - ethics, 42
 - introductory accounting, 183
- Treasury Regulations, 51

- United States Government
 - Accountability Office (US GAO), 51

- Univariate analysis of variance, 201
- Unlimited vacation days at Altech, 111–113
 - accounting for vacation pay, 112
 - balance sheet, 122–123
 - example of PTO liability, 125–126
 - firm background, 111–112
 - full-time employee headcount, 121
 - identifying contingent liabilities, 127
 - implementation guidance, 114–115
 - income statement, 124
 - making change, 113
 - student assessment and feedback, 116–118
 - student instructions, 114
 - suggested solutions, 115
- Vacation
 - accounting for vacation pay, 112
 - policy, 111
- Video(s), 130, 132
 - lectures, 4–5, 8–9, 27n2
 - of PowerPoint slides, 133
- Vignette(s), 33, 40–41
 - methodology, 34–35
- Visual, Aural, Read/Write, and Kinesthetic model (VARK model), 7
- Volunteer Income Tax Assistance program (VITA program), 90–92
 - background for study, 90–91
 - coding qualitative data, 96
 - comparison of data collection methods, 96–97
 - differences in volunteering attitudes from pretest to posttest, 97
 - measures, 94–96
 - method, 92–96
 - procedures, 93–94
 - ratings and comments regarding VITA clinic, 97–102
 - research questions, 92
 - sample, 94
 - service utilization, 96
 - at university, 92–93
- Volunteering, 91
- YouTube videos, 7