

ADVANCES IN ACCOUNTING EDUCATION

Teaching and Curriculum
Innovations

Edited by Thomas G. Calderon

ADVANCES IN
ACCOUNTING EDUCATION

VOLUME 27

ADVANCES IN ACCOUNTING
EDUCATION

ADVANCES IN ACCOUNTING EDUCATION: TEACHING AND CURRICULUM INNOVATIONS

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**ADVANCES IN
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EDUCATION: TEACHING
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EDITED BY

THOMAS G. CALDERON
The University of Akron, USA



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INVESTOR IN PEOPLE

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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 U.S. are encouraged. Papers can focus on:

- Innovations in teaching and learning, including cases with teaching notes and evidence to demonstrate effectiveness.
- Research studies with implications for improving accounting education.
- Emerging technologies that offer opportunities to enhance effectiveness of teaching and learning.
- Disruptive technologies and business models with implications for accounting education.
- Assessment of learning and continuous improvement.
- Pedagogical implications of regulation.
- Administrative and leadership issues related to accounting education.
- Demand for a university degree in accounting.
- Health and wellbeing of accounting students and professionals and implications for accounting education.
- 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. 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

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 (the title page) 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. 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, for further guidance.

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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 27th volume features 11 peer-reviewed papers surrounding three themes: (1) applied professional research and skills building; (2) generative artificial intelligence (AI) and analytics in the accounting curriculum; and (3) innovative practices in cost accounting and other areas.

The first theme contains four articles that explore such topics as emerging skills needed for career success in accounting, approaches to teaching applied professional research in the undergraduate accounting curriculum, blending teaching and assessment to offer an interdisciplinary focus in teaching financial statement analysis, and the efficacy of laptop use in notetaking in an accounting course that employs interactive notes.

Three articles in the second theme look at curriculum issues in using generative AI tools in the accounting curriculum. Coverage includes issues and opportunities related to teaching accounting information systems, financial accounting, and taxation. One article approaches the issues from a design thinking and cybernetics perspective, suggesting a future that will leverage the intelligence inherent in generative AI as well as the natural intelligence of humans which might add nuance and judgment to answers that AI might produce. The two other generative articles in that theme extend that viewpoint to financial reporting and taxation. The financial accounting piece contains two simple illustrative exercises (one from Brazil and the other from the USA) to show examples of what efforts to blend of AI and human intelligence might look like in the accounting classroom. The authors use textual analytics to identify examples of metrics that instructors might use to assess integrity and quality when students have the opportunity to use AI in the classroom. A fourth article in the second theme surveys the integration of analytics in the curriculum at AACSB accredited accounting programs.

In the third theme, faculty members who are seasoned experts in teaching cost accounting present innovations that might enhance the learning experience of students of accounting and business majors. One of the articles discusses a case used by the instructors to assure that students view the cost management course as an integrated whole rather than a series of disjointed topics. A second

piece builds on the integrative theme and presents a novel approach to teaching and learning process costing that emphasizes similarities rather than differences between FIFO and weighted average approaches. Consistent with the idea that an innovation could represent an old idea in a new context, the final article in this theme reports an approach used by a university in the middle east to manage the Covid-19 pandemic.

Faculty and administrators with an interest in accounting education should find all three themes to be highly informative and interesting. Some practitioners and regulators in the accounting profession may also find useful policy-related nuggets in Volume 27.

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 twelve weeks of manuscript submission.