
Abstract: Based on International Education Guideline No. 11, the American Institute of Certified Public Accountants (AICPA) created a task force and established strategies for ways that accounting faculty can implement technology into the course work. According to Dr. Elmore, today's student prefers the use of technology, and if today's professor is going to be relevant, utilizing technology in the classroom is a must (Elmore, 2010). There are three strategies that incorporate the use of technology: (1) the enhanced lecture, which incorporates active elements such as the inclusion of computer-based learning activities, (2) technology-Visual and Computer-Based instruction and technology and (3) course delivery, such as offering a portion of the course in an online or hybrid format.


Abstract: Although students begin with a spreadsheet to analyze the effect of a change in credit score cutoff on loan performance on sales, they discover that this approach becomes unwieldy as the analysis becomes more complex. As more attributes from more sheets are required, the spreadsheet solution becomes difficult to implement or audit. The case thus motivates students to develop the database skills of importing the spreadsheet data into a database manager, joining tables, and performing the analysis using database querying. The case requires students to think critically to model the business situation in spreadsheet formulas and database query expressions, structure relationships among the attributes across data tables, and manipulate attributes to achieve the business objective. The case is suitable for courses in accounting systems, managerial accounting, decision making, and database systems. Objective questions are provided for assessing students' ability to analyze transaction records using both spreadsheet and database tools.

“Rebecca’s Coffee and Tea House: A Strategic Mapping and Balanced Scorecard Case Study” James M. Kohlmeyer III and Janet A. Samuels. Vol. 32 Issue 2 (2017) pg. 73-81

Abstract: This case is designed to be used in an undergraduate or M.B.A. managerial/cost accounting course. The case asks students to act as advisors to the owner of a relatively new coffee and tea house. Students' familiarity with coffee houses enhances the real-life application of cost/managerial concepts in the case. The primary learning objectives include understanding quality costs, developing a strategy map, designing a balanced scorecard (BSC), analyzing how some of the BSC measures would be captured and monitored, and articulating the advantages/disadvantages of linking a BSC to employee evaluation. The small business is easily understood by students and, therefore, the case allows for rich class discussion.


Abstract: Hometown Community Church is a not-for-profit (NFP) organization that is faced with substantial attendee growth and the corresponding challenges that come with increasing
demand. Located in the Midwest, Hometown Community Church has grown over the past several decades from a few dozen parishioners to a church with two building sites and increasing attendance. As growth continues, three alternatives are presented to help alleviate the space crunch. The business and accounting topics that this case addresses include: The necessity and usefulness of accounting information in NFP enterprise decisions. The need to make well-informed and well-analyzed choices when “business” is good, not just when “business” is bad. The analysis, in a NFP, of management decision-making scenarios, such as make or buy, adding a second branch “store,” and capacity constraints. The discussion of both quantitative and qualitative data in the decision-making process.

Educational Research

Instructional Section


Abstract: The AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize is an award designed to recognize up to three currently active faculty members annually for teaching excellence in accounting. This paper has a three-fold objective: (1) provide an additional mechanism for promoting the Cook Prize as a formal means of rewarding and—in the words of the Pathways Commission (2012)—“shining a light” on teaching excellence in accounting; (2) share with other accounting faculty the self-reflective insights on effective and ineffective teaching practices from the first six recipients of the Cook Prize; and (3) compare Cook Prize recipient responses to those of other accounting educator exemplars reported previously in the literature. With regard to categorical identification of effective and ineffective teaching practices, we find general agreement between Cook Prize recipients and accounting educator exemplars, as reported by Stout and Wygal (2010) and Wygal and Stout (2015). Further analysis identifies purposeful planning perspectives common to Cook Prize respondents that inform their teaching strategies. Collectively, these insights from accounting exemplars should be of interest to accounting faculty members who wish to improve their teaching effectiveness, to individuals considering a teaching career in accounting, and to those seeking to inform their professional/teaching development.


Abstract: Lenzini Steel is an inter-disciplinary case that uses four inter-company transactions (ICTs) to demonstrate how the cost/managerial concept of transfer pricing can impact financial and/or tax disclosures on an international stage. The goal is to strengthen students' managerial/cost accounting, tax, and/or financial accounting skills by asking them to examine a transfer pricing case from the different technical perspectives. The case tells the story of an Italian parent company with significant cash flow inflexibility. It needs an infusion of cash from its U.S.-based subsidiary to remain viable, while limiting tax exposure. Students may face any or all of these issues: (1) How can the parent company best obtain the cash it so urgently needs?
(2) What are the tax consequences of management's decisions to obtain this cash? (3) What are the financial accounting implications of these decisions? (4) How will they communicate potentially bad news? When using the case, instructors can use an integrated approach (consider cost/managerial, financial, and tax accounting issues), or focus on the learning objectives that most align with their course. The case has been successfully used with M.Acc., M.B.A., and E.M.B.A. students to demonstrate the implications of management's transfer pricing decisions, the impact of judgment in critical thinking, and how problem solving represents leadership.