

Issues in Accounting Education

A Publication of the
American Accounting Association

EDUCATIONAL RESOURCES

The Intersection of Academia and Practice: Publishing in Leading U.S. Accounting Organizations' Journals

Douglas M. Boyle, James F. Boyle, and Dana R. Hermanson

How to Publish in Peer-Reviewed Practitioner Accounting Journals

Douglas M. Boyle, James F. Boyle, and Dana R. Hermanson

SUMMARIES OF THE TEACHING DOMAIN STATEMENTS OF THE 2019 COOK PRIZE WINNERS

Summaries of the Teaching Domain Statements of the 2019 Cook Prize Winners

Elizabeth Dreike Almer, Mary S. Stone, Margarita M. Lenk, William E. McCarthy, Edmund Outsley, and Jill Mitchell

INSTRUCTIONAL RESOURCES

Learning from Ethical Violations in Public Accounting: A South African Audit Scandal and a Firm's Transformation

Mark A. Holtzblatt, Craig Foltin, and Norbert Tschakert

Larson Industries: A Case on Identifying and Researching Revenue Recognition Issues

Casey J. McNellis, Gerhard J. Barone, and Joshua Herbold

Kabbage: A Fresh Approach to Understanding Fundamental Auditing Concepts and the Effects of Disruptive Technology

Michael E. Ozlanski, Eric M. Negangard, and Rebecca G. Fay



**American
Accounting
Association**
Thought Leaders in
Accounting

Issues in Accounting Education

V.35 N.2 2020

Downloaded from <http://publications.aahq.org/ae/article-pdf/35/2/61885/11558-7983-35-2-1.pdf> by guest on 18 June 2025

AMERICAN ACCOUNTING ASSOCIATION

Board of Directors

President	Terry Shevlin, University of California, Irvine
President-Elect	Elaine G. Mauldin, University of Missouri
Past President	Marc A. Rubin, Miami University
Vice President—Finance	Mark H. Taylor, University of South Florida
Vice President—Research & Publications	Mark L. DeFond, University of Southern California
Vice President—Education	Steven E. Kaplan, Arizona State University
Director—Focusing on Membership	Tracie L. Miller-Nobles, Austin Community College
Director—Focusing on International	Wim A. Van der Stede, The London School of Economics and Political Science
Director—Focusing on Segments	Audrey A. Gramling, Oklahoma State University
Director—Focusing on Intellectual Property	Mary Harris Stanford, Texas Christian University
Director—Focusing on Academic/Practitioner Interaction	John Hepp, University of Illinois at Urbana-Champaign
Vice President—Finance-Elect	Mark S. Beasley, North Carolina State University

The American Accounting Association was founded in 1916 as the American Association of University Instructors in Accounting. Its present name was adopted in 1936. The Association is a voluntary organization of persons interested in accounting education, research, and practice.

Membership in the Association is available at the following annual rates.

Full membership:

The membership dues of \$345.00 include *Accounting Education News* and the online selection of all three Association-wide journals: *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. (This does not include Section journals.) Full members may also opt to receive hard copies of AAA journals for an additional cost:

<i>The Accounting Review</i>	with Print Option \$80.00	Total U.S. \$425.00
<i>Accounting Horizons</i>	with Print Option \$45.00	Total U.S. \$390.00
<i>Issues in Accounting Education</i>	with Print Option \$45.00	Total U.S. \$390.00
All three Association-wide journals	with Print Option \$170.00	Total U.S. \$515.00

Associate membership:

Full-time students are eligible for associate membership at \$100.00, which includes *Accounting Education News* and access to all three Association-wide journals: *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. Members may also opt to receive hard copies of AAA journals for an additional cost. (Teaching Notes for *Issues in Accounting Education* are not available to students.)

<i>The Accounting Review</i>	with Print Option \$80.00	Total U.S. \$180.00
<i>Accounting Horizons</i>	with Print Option \$45.00	Total U.S. \$145.00
<i>Issues in Accounting Education</i>	with Print Option \$45.00	Total U.S. \$145.00
All three Association-wide journals	with Print Option \$170.00	Total U.S. \$270.00

In addition, AAA Section journals *Accounting Historians Journal*, *Accounting and the Public Interest*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, *Journal of Emerging Technologies in Accounting*, *The Journal of the American Taxation Association*, *Journal of Financial Reporting*, *Journal of Forensic Accounting Research*, *Journal of Information Systems*, *Journal of International Accounting Research*, *The ATA Journal of Legal Tax Research*, and *Journal of Management Accounting Research* are available to all AAA members. Full members may belong to one or more Sections: Academy of Accounting Historians; Accounting, Behavior and Organizations; Accounting Information Systems; Accounting Programs Leadership Group; American Taxation Association; Auditing; Diversity; Financial Accounting and Reporting; Forensic Accounting; Gender Issues and Worklife Balance; Government and Nonprofit; International Accounting; Management Accounting; Public Interest; Strategic and Emerging Technologies; Teaching, Learning and Curriculum; and Two-Year College. Each Section assesses its own dues, which are collected by the Association.

Inquiries concerning membership, subscriptions, advertisements, permissions, and other matters related to the Association (other than submission of manuscripts) should be sent to American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202.
Telephone: (941) 921-7747 • Fax: (941) 923-4093 • Email: Info@aaahq.org.

Notice of change of address should be mailed at least eight weeks in advance to ensure undelayed receipt of *Issues in Accounting Education*. The submission fee of \$75.00 for members of the AAA or \$100.00 for nonmembers may be paid online (VISA, MasterCard, or American Express only) and should be paid *before* the article is submitted. Payments may be made at: <http://aaahq.org/Research/Journals/Information-for-Authors/Online-Payment/productcd/AAAISSUBM>. Manuscripts should be submitted in electronic form. Detailed instructions can be found at <http://issues.allentrack.net>. The editorial offices can be reached using the information below:

Elizabeth Dreike Almer, Editor
Portland State University
Email: ealmer@pdx.edu

Editorial Office
Nate Smith
Phone: (941) 556-4128
Fax: (941) 922-1018
Email: nate@aaahq.org

Issues in Accounting Education is indexed in the Emerging Science Citation Index, which is included in Web of Science.

Issues in Accounting Education (ISSN 0739-3172 print and ISSN 1558-7983 online) is published 4 times a year in February, May, August, and November by the American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202. General subscriptions are available at the annual rates of \$443 for a print copy. The member subscription rate for a hard copy is \$45. Electronic access is included with membership dues. Periodicals Postage Paid at Manasota, Florida and additional mailing offices. **POSTMASTER:** Send address changes to **Issues in Accounting Education**, 9009 Town Center Parkway, Lakewood Ranch, FL 34202.

EDITORIAL STAFF OF *ISSUES IN ACCOUNTING EDUCATION*

EDITOR

ELIZABETH DREIKE ALMER, *Portland State University*.

ASSOCIATE EDITORS

ALLEN D. BLAY, *Florida State University*
A. FAYE BORTHICK, *Georgia State University*
ALISA G. BRINK, *Virginia Commonwealth University*
PAUL CORAM, *The University of Adelaide*
IGNACE DEBEELDE, *Ghent University*
RANDAL J. ELDER, *University of North Carolina, Greensboro*
ANDREW (SANDY) HILTON, *The University of British Columbia*
MARK J. KOHLBECK, *Florida Atlantic University*
JAMES H. LONG, *Auburn University*
NICHOLAS MCGUIGAN, *Monash University*
CASEY J. McNELLIS, *Gonzaga University*
MICHAEL L. MORROW, *Merrimack College*
TRACY J. NOGA, *Bentley University*
DEREK K. OLER, *Texas Tech University*
JANET ANN SAMUELS, *Arizona State University*
LOUISE E. SINGLE, *St. Edward's University*
DAVID A. WOOD, *Brigham Young University*

MANAGING EDITOR

NATE SMITH, *American Accounting Association*

PAST EDITORS

1983-1985 Richard J. Murdock	2002-2004 Thomas P. Howard
1986-1988 Robert W. Ingram	2005-2007 Sue Pickard Ravenscroft
1989-1991 Daniel L. Jensen	2008-2010 E. Kent St. Pierre
1992-1995 Frederick L. Neumann	2011-2013 William R. Pasewark
1996-1998 Wanda A. Wallace	2014-2016 Lori Holder-Webb
1999-2001 David E. Stout	2017-2019 Valaria P. Vendrazyk

AMERICAN ACCOUNTING ASSOCIATION

EXECUTIVE DIRECTOR

Tracey E. Sutherland

PUBLICATIONS DEPARTMENT

Stephanie Austin
Nate Smith
Chelsea Matthews
David Twiddy
Peyton Fultz
Jan Kovarik (subcontracted)

OTHER AAA STAFF

Julie Smith David	Erlinda Jones
Susan Crosson	Debbie Gardner
Barbara Brady	Beverly Collins
Shauna Bigelow	Stephanie Glaser
Barbara Gutierrez	Kelli Gouwens
Nancy Maciag	Karen Toney
Michele Morgan	Jean Thompson
Connie O'Brien	Kelly Lee
Michelle Russak	Pat Stein
Mark VanZorn	Mary Beth Gripshover
Joe Parisi	Darlene Dobson
Suzanne Mullinnix	

EDITORIAL ADVISORY AND REVIEW BOARD

BARBARA M. AREL, *The University of Vermont*
 PENELOPE L. (PENNIE) BAGLEY, *Appalachian State University*
 GREG BERBERICH, *University of Waterloo*
 ELLEN BEST, *University of North Georgia*
 JACQUELINE L. BIRT, *The University of Western Australia*
 CYNTHIA (CINDY) BLANTHORNE, *University of Rhode Island*
 KELSEY BRASEL, *Ball State University*
 WILLIAM D. BRINK, *Miami University*
 ALBIE BROOKS, *The University of Melbourne*
 JULIA M. CAMP, *Providence College*
 THOMAS G. (TOM) CANACE, *Wake Forest University*
 CARLA CARNAGHAN, *University of Lethbridge*
 ANNE L. CHRISTENSEN, *Montana State University*
 PAUL M. CLIKEMAN, *University of Richmond*
 STEPHEN COETZEE, *University of Pretoria*
 BILLIE M. CUNNINGHAM, *University of Missouri (Emerita)*
 SUSAN M. CURTIS, *University of Illinois*
 CHRISTINE A. DENISON, *Iowa State University*
 MICHELLE C. DIAZ, *Texas A&M University*
 DENISE DICKINS, *East Carolina University*
 ANDREA R. DRAKE, *Louisiana Tech University*
 CINDY DURTSCHI, *DePaul University*
 NICHOLAS J. (NICK) FESSLER, *The University of Texas at Tyler*
 MITCHELL A. (MITCH) FRANKLIN, *Le Moyne College*
 ROCHELLE GREENBERG, *Florida State University*
 ADAM J. GREINER, *University of Denver*
 SAVANNAH (YUANYUAN) GUO, *University of Nevada, Reno*
 STEPHANIE A. HAIRSTON, *Georgia Southern University*
 MARK A. HOLTZBLATT, *Cleveland State University*
 KERRY K. INGER, *Auburn University*
 GAIL KACIUBA, *St. Mary's University*
 SARA R. KERN, *Gonzaga University*
 KEVIN KIM, *The University of Memphis*
 KAREN A. KITCHING, *George Mason University*
 TERESA LIGHTNER, *Oklahoma State University*

TINA M. LORAAS, *Auburn University*
 SUZANNE H. LOWENSOHN, *The University of Vermont*
 MARTA MACIAS, *Universidad Carlos III de Madrid*
 DAWN W. MASSEY, *Fairfield University*
 TRACIE L. MILLER-NOBLES, *Austin Community College*
 ROBYN A. MORONEY, *Monash University*
 JENNIFER M. MUELLER-PHILLIPS, *Auburn University*
 BRANDIS PHILLIPS, *North Carolina Agricultural and Technical State University*
 JASON C. PORTER, *Washington State University*
 MARK E. RILEY, *Northern Illinois University*
 MARIA H. SANCHEZ, *Rider University*
 GABRIEL D. SAUCEDO, *Seattle University*
 ARLINE SAVAGE, *The University of Alabama at Birmingham*
 KIMBERLY M. SAWERS, *Seattle Pacific University*
 JENNIFER KAHLE SCHAFER, *Kennesaw State University*
 REGAN SCHMIDT, *University of Saskatchewan*
 ASTRID SCHMULIAN, *University of Pretoria*
 ANNE LEAH SCHNADER, *Suffolk University*
 BARBARA W. SCOFIELD, *Washburn University*
 MARGARET SHACKELL, *Ithaca College*
 DEB SLEDGIANOWSKI, *Hofstra University*
 PAMELA A. (PAM) SMITH, *Northern Illinois University*
 THOMAS J. (TOM) SMITH, *University of South Florida*
 SHANE R. STINSON, *The University of Alabama*
 JAYSON TALAKAI, *Utah State University*
 FENGCHUN TANG, *Virginia Commonwealth University*
 NORBERT TSCHAKERT, *Salem State University*
 LISA M. VICTORAVICH, *University of Denver*
 TAMMY R. WAYMIRE, *Middle Tennessee State University*
 KIMBERLY D. WESTERMANN, *California Polytechnic State University, San Luis Obispo*
 NEIL A. WILNER, *University of North Texas*
 ALFRED (FRED) YEBBA, *Binghamton University, SUNY*
 YAN ZHANG, *New Mexico State University*

Education

Issues in Accounting

May 2020

Volume 35

Number 2

Educational Resources

The Intersection of Academia and Practice: Publishing in Leading U.S. Accounting Organizations' Journals	
Douglas M. Boyle, James F. Boyle, and Dana R. Hermanson	1
How to Publish in Peer-Reviewed Practitioner Accounting Journals	
Douglas M. Boyle, James F. Boyle, and Dana R. Hermanson	19

Summaries of the Teaching Domain Statements of the 2019 Cook Prize Winners

Summaries of the Teaching Domain Statements of the 2019 Cook Prize Winners	
Elizabeth Dreike Almer, Mary S. Stone, Margarita M. Lenk, William E. McCarthy, Edmund Outslay, and Jill Mitchell	31

Instructional Resources

Learning from Ethical Violations in Public Accounting: A South African Audit Scandal and a Firm's Transformation	
Mark A. Holtzblatt, Craig Foltin, and Norbert Tschakert	37
Larson Industries: A Case on Identifying and Researching Revenue Recognition Issues	
Casey J. McNellis, Gerhard J. Barone, and Joshua Herbold	65
Kabbage: A Fresh Approach to Understanding Fundamental Auditing Concepts and the Effects of Disruptive Technology	
Michael E. Ozlanski, Eric M. Negangard, and Rebecca G. Fay	77

