

## Issues in Accounting Education

A Publication of the  
American Accounting Association

### EDUCATIONAL RESEARCH

#### **When I Grow Up . . . Understanding the Motivations That Individuals Have for Pursuing a Career in Tax**

Till-Arne Hahn and Tisha King

#### **Revisiting the Status of the U.S. Academic Profession of Accounting**

Derek K. Oler, Christopher J. Skousen, Kevin R. Smith, and Jayson Talakai

#### **A Word of Caution to Students: Public Accountant Perceptions of Alternative Work Arrangements**

Margaret E. Knight and Regina M. Taylor

#### **Creating a Modified Monopoly Game for Promoting Students' Higher-Order Thinking Skills and Knowledge Retention**

Tan Ming Kuang, Ralph W. Adler, and Rakesh Pandey

#### **Integrating Professionally Oriented Faculty: Views of Professionally Oriented Faculty, Tenure-Track Faculty, and Administrators**

Margaret E. Knight and Dana R. Hermanson

### INSTRUCTIONAL RESOURCES

#### **S Corporations and IRC Section 199A: Incorporating Excel Into Tax-Planning Scenarios**

Lauren A. Cooper, Kimberly G. Key, and Mollie E. Mathis

#### **Making the Trade in the National Basketball Association (NBA): A Research Case Exploring Like-Kind Exchange Treatment Post Tax Cuts and Jobs Act**

Paul C. Nylen and Brian W. Huels

#### **Using Tableau to Analyze the Effects of Tax Code Changes: A Teaching Case for Tax and AIS Courses**

Deb Sledgianowski, Steven T. Petra, Alexander Pelaez, and Jianbing Zhu

#### **The Frozen Supply Chain Business Case: A Management Accounting Instructional Resource**

Matt D. Peters



**American  
Accounting  
Association**  
Thought Leaders in  
Accounting

# Issues in Accounting Education

V.36 N.3 2021

**AMERICAN ACCOUNTING ASSOCIATION**  
Board of Directors

President	Robert D. Allen, The University of Utah
President-Elect	Mark C. Dawkins, University of North Florida
Past President	Elaine G. Mauldin, University of Missouri
Vice President–Finance	Mark S. Beasley, North Carolina State University
Vice President–Research & Publications	Anne M. Farrell, Miami University
Vice President–Education	Sarah E. McVay, University of Washington
Director–Focusing on Membership	Beth B. Kern, Indiana University
Director–Focusing on International	Ann C. Dzurarin, Northern Illinois University
Director–Focusing on Segments	Giorgio Gotti, The University of Texas at El Paso
Interim Director–Focusing on Diversity, Equity, & Inclusion	Timothy J. Rupert, Northeastern University
Director–Focusing on Academic/Practitioner Interaction	Matthew J. Anderson, Michigan State University
	John Hepp, University of Illinois at Urbana-Champaign

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 \$85.00	Total U.S. \$430.00
<i>Accounting Horizons</i> . . . . .	with Print Option \$55.00	Total U.S. \$400.00
<i>Issues in Accounting Education</i> . . . . .	with Print Option \$55.00	Total U.S. \$400.00
All three Association-wide journals . . . . .	with Print Option \$195.00	Total U.S. \$540.00

**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 \$85.00	Total U.S. \$185.00
<i>Accounting Horizons</i> . . . . .	with Print Option \$55.00	Total U.S. \$155.00
<i>Issues in Accounting Education</i> . . . . .	with Print Option \$55.00	Total U.S. \$155.00
All three Association-wide journals . . . . .	with Print Option \$195.00	Total U.S. \$295.00

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](mailto: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](mailto:ealmer@pdx.edu)

Editorial Office  
Nate Smith  
Phone: (941) 556-4128  
Fax: (941) 922-1018  
Email: [nate@aaahq.org](mailto: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, School of Business, Portland, OR, USA*

### ASSOCIATE EDITORS

ALLEN D. BLAY, *Florida State University, Dept. of Accounting, Tallahassee, FL, USA*  
A. FAYE BORTHICK, *Georgia State University, School of Accountancy, Atlanta, GA, USA*  
ALISA G. BRINK, *Virginia Commonwealth University, Department of Accounting, Richmond, VA, USA*  
JULIA M. CAMP, *Providence College, Dept. of Accountancy, Providence, RI, USA*  
PAUL CORAM, *The University of Adelaide, Business School, Adelaide, South Australia, Australia*  
IGNACE DEBEELDE, *Ghent University, Dept. of Accounting, Ghent, Belgium*  
RANDAL J. ELDER, *The University of North Carolina at Greensboro, Dept. of Accounting and Finance, Greensboro, NC, USA*  
ANDREW (SANDY) HILTON, *The University of British Columbia, Okanagan, Faculty of Management, Kelowna, British Columbia, Canada*  
JOANNE C. JONES, *York University, School of Administrative Studies, Toronto, Ontario, Canada*  
MARK J. KOHLBECK, *Florida Atlantic University, School of Accounting, Boca Raton, FL, USA*  
JAMES H. LONG, *Auburn University, School of Accountancy, Auburn, AL, USA*  
NICHOLAS MCGUIGAN, *Monash University, Dept. of Accounting, Melbourne, Victoria, Australia*  
CASEY J. MCNELLIS, *Gonzaga University, Dept. of Accounting, Spokane, WA, USA*  
MICHAEL L. MORROW, *Consultant*  
TRACY J. NOGA, *Bentley University, Dept. of Accountancy, Waltham, MA, USA*  
DEREK K. OLER, *Texas Tech University, Rawls College of Business, Lubbock, TX, USA*  
JANET ANN SAMUELS, *Arizona State University, School of Accountancy, Tempe, AZ, USA*  
LOUISE E. SINGLE, *St. Edward's University, Dept. of Accounting, Austin, TX, USA*  
DAVID A. WOOD, *Brigham Young University, School of Accountancy, Provo, UT, USA*

### SENIOR 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. Venzryk

### AMERICAN ACCOUNTING ASSOCIATION

#### CHIEF EXECUTIVE OFFICER

Yvonne L. Hinson

#### PUBLICATIONS DEPARTMENT

Stephanie Austin

Nate Smith

Chelsea Matthews

David Twiddy

Peyton Fultz

Jan Kovarik (subcontracted)

#### OTHER AAA STAFF

Steve Matzke	Debbie Gardner
Shauna Bigelow	Beverly Collins
Barbara Gutierrez	Stephanie Glaser
Nancy Maciag	Kelli Gouwens
Michele Morgan	Karen Toney
Connie O'Brien	Jean Thompson
Mark VanZorn	Kelly Lee
Joe Parisi	Pat Stein
Suzanne Mullinnix	Mary Beth Gripshover
Erlinda Jones	Darlene Dobson
James Rock	Dylan Plaster

## EDITORIAL ADVISORY AND REVIEW BOARD

- LINDSAY M. ANDIOLA, *Virginia Commonwealth University, Dept. of Accounting, Richmond, VA, USA*
- BARBARA M. AREL, *The University of Vermont, Dept. of Business, Burlington, VT, USA*
- PENELOPE (PENNIE) L. BAGLEY, *Appalachian State University, Dept. of Accounting, Boone, NC, USA*
- GREG BERBERICH, *University of Waterloo, Dept. of Accounting, Waterloo, Ontario, Canada*
- ELLEN E. BEST, *University of North Georgia, Dept. of Accounting, Dahlonega, GA, USA*
- JACQUELINE L. BIRT, *The University of Western Australia, Dept. of Accounting, Crawley, Queensland, Australia*
- CYNTHIA (CINDY) BLANTHORNE, *University of Rhode Island, Dept. of Accounting, Kingston, RI, USA*
- KELSEY R. BRASEL, *Ball State University, Paul W. Parkison Department of Accounting, Muncie, IN, USA*
- WILLIAM D. BRINK, *Miami University, Dept. of Accountancy, Oxford, OH, USA*
- ALBIE BROOKS, *The University of Melbourne, Dept. of Accounting and Business, Parkville, Victoria, Australia*
- VEENA LOOKNANAN BROWN, *University of Wisconsin–Milwaukee, Dept. of Accounting, Milwaukee, WI, USA*
- THOMAS G. (TOM) CANACE, *Wake Forest University, Dept. of Accounting, Winston-Salem, NC, USA*
- CARLA CARNAGHAN, *University of Lethbridge, Dept. of Accounting, Lethbridge, Alberta, Canada*
- ANNE L. CHRISTENSEN, *Montana State University, Dept. of Business, Bozeman, MT, USA*
- PAUL M. CLIKEMAN, *University of Richmond, Robins School of Business, Richmond, VA, USA*
- STEPHEN A. COETZEE, *University of Pretoria, Dept. of Accounting, Pretoria, Gauteng, South Africa*
- BILLIE M. CUNNINGHAM, *University of Missouri (Emerita), Trulaske College of Business, Columbia, MO, USA*
- SUSAN M. CURTIS, *University of Illinois at Urbana-Champaign, Dept. of Accounting, Champaign, IL, USA*
- CHRISTINE A. DENISON, *Iowa State University, Dept. of Accounting, Ames, IA, USA*
- MICHELLE C. DIAZ, *Texas A&M University, Dept. of Accounting, College Station, TX, USA*
- DENISE DICKINS, *East Carolina University, Dept. of Accounting, Greenville, NC, USA*
- ANDREA R. DRAKE, *Louisiana Tech University, School of Accountancy, Ruston, LA, USA*
- KIMBERLY DUNN, *Florida Atlantic University, School of Accounting, Boca Raton, FL, USA*
- CINDY DURTSCHI, *DePaul University, School of Accountancy, Chicago, IL, USA*
- NICHOLAS J (NICK) FESSLER, *Western Kentucky University, Dept. of Accounting, Bowling Green, KY, USA*
- MITCHELL A. (MITCH) FRANKLIN, *Le Moyne College, Dept. of Accounting, Fayetteville, NY, USA*
- ROCHELLE K. GREENBERG, *Florida State University, Dept. of Accounting, Tallahassee, FL, USA*
- ADAM J. GREINER, *University of Denver, Daniels College of Business, Denver, CO, USA*
- STEPHANIE DEHNING GRIMM, *University of St. Thomas, Dept. of Accounting, Minneapolis, MN, USA*
- SAVANNAH (YUANYUAN) GUO, *University of Nevada, Reno, Dept. of Accounting and Information Systems, Reno, NV, USA*
- STEPHANIE A. HAIRSTON, *Georgia Southern University, Parker College of Business, School of Accountancy, Statesboro, GA, USA*
- MARY K. HARRIS, *Washington State University, Carson College of Business, Pullman, WA, USA*
- JULIA L. HIGGS, *Florida Atlantic University, School of Accounting, Boca Raton, FL, USA*
- MARK A. HOLTZBLATT, *Cleveland State University, Monte Ahuja College of Business, Cleveland, OH, USA*
- KERRY K. INGER, *Auburn University, School of Accountancy, Auburn, AL, USA*
- GAIL KACIUBA, *St. Mary's University, Greehey School of Business, Plantersville, TX, USA*
- SARA R. KERN, *Gonzaga University, School of Business Administration, Spokane, WA, USA*
- KEVIN H. KIM, *The University of Memphis, Dept. of Accounting, Memphis, TN, USA*
- KAREN A. KITCHING, *George Mason University, Dept. of Accounting, Fairfax, VA, USA*
- CAMILLO LENTO, *Lakehead University, Faculty of Business Administration, Thunder Bay, Ontario, Canada*
- TERESA A. LIGHTNER, *Oklahoma State University, Dept. of Accounting, Stillwater, OK, USA*
- TINA M. LORAAS, *Auburn University, Dept. of Accounting, Auburn, AL, USA*
- SUZANNE H. LOWENSOHN, *The University of Vermont, Dept. of Accounting, Burlington, VT, USA*
- MARTA MACIAS, *Universidad Carlos III de Madrid, Dept. of Business Administration, Madrid, Spain*
- DAWN W. MASSEY, *Fairfield University, Dept. of Accounting, Fairfield University, CT, USA*
- BRIAN MCALLISTER, *University of Colorado Colorado Springs, Dept. of Accounting, Colorado Springs, CO, USA*
- LASSE MERTINS, *Johns Hopkins University, Dept. of Faculty and Research, Baltimore, MD, USA*
- TRACIE L. MILLER-NOBLES, *Austin Community College, Dept. of Accounting, Austin, TX, USA*
- REBEKAH D. MOORE, *James Madison University, College of Business, Harrisonburg, VA, USA*
- ROBYN A. MORONEY, *Monash University, Dept. of Accounting, Caulfield East, Victoria, Australia*
- JENNIFER M. MUELLER-PHILLIPS, *Auburn University, Raymond J. Harbert College of Business, Auburn, AL, USA*
- BRANDIS PHILLIPS, *North Carolina Agricultural and Technical State University, School of Business & Economics, Greensboro, NC, USA*
- JASON C. PORTER, *Washington State University, Dept. of Accounting, Pullman, WA, USA*
- MARK E. RILEY, *Northern Illinois University, Dept. of Accountancy, DeKalb, IL, USA*
- TRACEY RILEY, *Suffolk University, Dept. of Accounting, Boston, MA, USA*
- ANDREA ALSTON ROBERTS, *University of Virginia, McIntire School of Commerce, Charlottesville, VA, USA*
- MARIA H. SANCHEZ, *Rider University, Dept. of Accounting, Lawrenceville, NJ, USA*
- ARLINE SAVAGE, *The University of Alabama at Birmingham, Dept. of Accounting, Birmingham, AL, USA*
- KIMBERLY M. SAWERS, *Seattle Pacific University, School of Business, Government and Economics, Seattle, WA, USA*
- JENNIFER KAHLE SCHAFFER, *Kennesaw State University, Dept. of Accounting, Kennesaw, GA, USA*
- REGAN SCHMIDT, *University of Saskatchewan, Edwards School of Business, Saskatoon, Saskatchewan, Canada*
- ASTRID SCHMULIAN, *University of Pretoria, Dept. of Accounting, Pretoria, Gauteng, South Africa*
- ANNE LEAH SCHNADER, *Suffolk University, Dept. of Accounting, Boston, MA, USA*
- BARBARA W. SCOFIELD, *Washburn University, Dept. of Accounting, Topeka, KS, USA*
- MARGARET SHACKELL, *Ithaca College, Dept. of Accounting, Ithaca, NY, USA*
- DEB SLEDGIANOWSKI, *Hofstra University, Dept. Of Accounting/Hempstead, NY, USA*
- PAMELA A. (PAM) SMITH, *Northern Illinois University, Dept. of Accountancy, DeKalb, IL, USA*
- THOMAS J. (TOM) SMITH, *University of South Florida, Dept. of Accounting, Tampa, FL, USA*
- SHANE R. STINSON, *The University of Alabama, Dept. of Accounting, Tuscaloosa, AL, USA*
- JAYSON TALAKAI, *Utah State University, School of Accountancy, Logan, UT, USA*
- FENGCHUN TANG, *Virginia Commonwealth University, Dept. of Accounting, Richmond, VA, USA*
- NORBERT TSCHAKERT, *Salem State University, Dept. of Accounting, Salem, MA, USA*
- LISA M. VICTORAVICH, *University of Denver, Dept. of Accounting, Denver, CO, USA*
- TAMMY R. WAYMIRE, *Middle Tennessee State University, Jones College of Business, Murfreesboro, TN, USA*
- KIMBERLY D. WESTERMANN, *California Polytechnic State University, San Luis Obispo, Dept. of Accounting, San Luis Obispo, CA, USA*
- NEIL A. WILNER, *University of North Texas, Dept. of Accounting, Denton, TX, USA*
- ALFRED (FRED) YEBBA, *Binghamton University, SUNY, Dept. of Accounting, Binghamton, NY, USA*
- YAN ZHANG, *New Mexico State University, Dept. of Accounting, Las Cruces, NM, USA*

# Education

Volume 36

Number 3

**EDUCATIONAL RESEARCH**

When I Grow Up . . . Understanding the Motivations That Individuals Have for Pursuing a Career in Tax Till-Arne Hahn and Tisha King . . . . .	1
Revisiting the Status of the U.S. Academic Profession of Accounting Derek K. Oler, Christopher J. Skousen, Kevin R. Smith, and Jayson Talakai . . . . .	23
A Word of Caution to Students: Public Accountant Perceptions of Alternative Work Arrangements Margaret E. Knight and Regina M. Taylor . . . . .	29
Creating a Modified Monopoly Game for Promoting Students' Higher-Order Thinking Skills and Knowledge Retention Tan Ming Kuang, Ralph W. Adler, and Rakesh Pandey . . . . .	49
Integrating Professionally Oriented Faculty: Views of Professionally Oriented Faculty, Tenure-Track Faculty, and Administrators Margaret E. Knight and Dana R. Hermanson . . . . .	75

**INSTRUCTIONAL RESOURCES**

S Corporations and IRC Section 199A: Incorporating Excel Into Tax-Planning Scenarios Lauren A. Cooper, Kimberly G. Key, and Mollie E. Mathis . . . . .	91
Making the Trade in the National Basketball Association (NBA): A Research Case Exploring Like-Kind Exchange Treatment Post Tax Cuts and Jobs Act Paul C. Nylén and Brian W. Huels . . . . .	103
Using Tableau to Analyze the Effects of Tax Code Changes: A Teaching Case for Tax and AIS Courses Deb Sledgianowski, Steven T. Petra, Alexander Pelaez, and Jianbing Zhu . . . . .	117
The Frozen Supply Chain Business Case: A Management Accounting Instructional Resource Matt D. Peters . . . . .	135

