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Teaching and educational notes

Accounting case search: A web-based search tool for finding published accounting cases

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ABSTRACT

The creation of the *Accounting Case Search* website was motivated by the *Pathways Commission Report* and inspired by the frustration felt in trying to find cases for courses we have had to develop over the past 17 years. The site updates and extends previously published case search resources such as Weinstein (2005), Lipe (2006), and Miller et al. (2014), as well as resources available at the Management Accounting Section (MAS) and ATA Section sites on the American Accounting Association (AAA) website. The site currently includes all cases published to date in the *Journal of Accounting Education*, *Issues in Accounting Education* and the *IMA Educational Case Journal* (492 cases). Searching for cases at the site is based primarily on courses (course title), which can then be narrowed by keywords (Accounting Topics). This website will be updated by the authors as new cases are published. The authors will also expand the set of source journals. The website address is <http://www.cases.ndacct.com/>.

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1. Introduction

Over the course of the past 17 years we have been asked to create, change, and improve a variety of undergraduate and graduate courses. Often we start with a desire to integrate cases into the curriculum. However, the frustration to find cases relevant to the specific course overwhelm the desire

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to find relevant cases. We know that our frustration is not unique as there have been attempts over the years to develop useful tools to help accounting faculty find cases appropriate to the courses they teach. Further, the [Pathways Commission \(2012, p. 12\)](#) recommends that better tools be developed to aid accounting faculty in implementing and maintaining a robust curriculum. Spurred by the *Pathways Commission Report* and faced with redesigning another graduate accounting course, we decided to tackle the task of creating a searchable web-based tool to allow accounting faculty to easily find cases relevant for their courses.

The *Accounting Case Search* site currently searches all cases published to date in the *Journal of Accounting Education*, *Issues in Accounting Education*, and the *IMA Educational Case Journal* since their inception. As such, the current database includes 492 cases (114 published in the *Journal of Accounting Education*, 300 published in *Issues in Accounting Education*, and 78 published in the *IMA Educational Case Journal*) appropriate for use in undergraduate, MBA, EMBA, and MAcc/MSA courses. The site has a two-tiered search process, first by course, then further refined by keyword (referred to as “Accounting Topics” in the site). Links to article abstracts are included where available (abstracts of *Issues in Accounting Education* are not available at the AAA Digital Library prior to 1999).¹

The *Accounting Case Search* site updates and extends the resources previously available² for accounting faculty to search for cases to include in their courses. The site allows users to easily identify cases relevant to specific courses, allows users to refine searches by keyword, and provides links to case abstracts. Because the site is web-based, it is available to be accessed by any device and does not require any additional software knowledge to use.

Teaching Notes for the *Journal of Accounting Education* cases are generally available within the case.³ On-line access to the *Journal of Accounting Education* is available through Elsevier’s Science Direct and includes cases published in Volume 14 (1996) and thereafter. Teaching notes for cases published in *Issues in Accounting Education* are available at the American Accounting Association (AAA) Digital Library (aaahq.org). Membership in the AAA is required for access to the teaching notes for the *Issues in Accounting Education* cases though access to the cases can be obtained through university library on-line journal databases such as EBSCOhost Business Source Complete and ProQuest ABI/INFORM. The American Accounting Association’s AAA Digital Library⁴ includes all back issues of *Issues in Accounting Education* and teaching notes from 1999 to the present. Teaching notes for cases published in the *IMA Educational Case Journal* are available at the IMA (www.imanet.org) website. Membership in the IMA is necessary for access to both the case and teaching notes for the *IMA Educational Case Journal*. To access the *Accounting Case Search* website go to <http://www.cases.ndacct.com>.

2. Searching for cases

Over the past 17 years we have been challenged with designing courses in Accounting Information Systems, IT Audit, EMBA Managerial Accounting (including an international EMBA Managerial Accounting course), MBA Managerial Accounting, Undergraduate Capstone, Master of Science in Management (MSM) Managerial Accounting, Introductory/Principles of Financial Accounting and Introductory/Principles of Managerial Accounting. In every case there has been a desire on our part to incorporate cases of various levels of difficulty into these courses. We found the case-selection search process cumbersome and inefficient, often leading to abandoning the use of cases outside of what is available in the textbook associated with the course in question. It was these experiences along with the added

¹ It is possible to find the cases and abstracts through on-line journal databases such as EBSCO and ABI/INFORM for older cases published in *Issues in Accounting*. We are currently working with the AAA to obtain copyright approval to create abstracts and post them to our site.

² These resources include the Accounting Education Literature Review series published approximately every three years in the *Journal of Accounting Education* (discussed later in the paper), [Weinstein \(2005\)](#), [Lipe \(2006\)](#), [Miller et al. \(2014\)](#), and the AAA section websites of the Management Accounting Section (MAS), ATA Section, and Information Systems Section. These resources are discussed later in the paper.

³ Since 2014, authors are now given a choice as to whether to have suggested solutions published as part of the Teaching Note (within the case) or to direct interested users to contact the author(s) for such material.

⁴ Membership in the AAA is required for access to the AAA Digital Library.

push from the Pathways Commission Report that served as the motivation for creating the *Accounting Case Search* website. Outside of our website there exists several useful resources for an academic to find accounting cases. What follows is a description of those resources, which are summarized in Table 1, as well as a comparison between these resources and the *Accounting Case Search* website.

One of the most timely and complete analyses is published in the *Journal of Accounting Education*⁵ approximately every three years (for the most recent three-year summary see Apostolou, Dorminey, Hassell, & Watson, 2013) covering six different accounting academic journals.⁶ In addition to summarizing all education research articles published over their examination time horizon, they provide a listing of cases published, categorized by topic (i.e., AIS, Auditing/Internal Auditing, Cost/Managerial, Financial Accounting, Not-for-profit, and Tax). It should be noted that the case categorization has evolved for the three-year summaries and that each of the published analyses is not cumulative.

Miller et al. (2014) provide a summary of all cases published in the *IMA Educational Case Journal*. Their analysis provides a summary of cases categorized by keyword (Topic), target audience (Undergraduate – introductory, Undergraduate – advanced, Graduate, or Professional), case company size, industry (by BLS Industry Code), and organizational type (both goal types – for profit/not for profit – and legal type (corporation, partnership, governmental, or proprietorship)). In addition, they provide summary information on the case authors (quantity of cases published and affiliations). Their analysis also has a companion spreadsheet that allows for a case search which is available through the journal's teaching notes website.

Weinstein (2005) created a searchable Microsoft Access database, which (as of this writing) has been updated through 2009. Access to the database can be obtained via the following web address: <http://blackboard.jcu.edu>.⁷ His database consists of 520 cases published in *Issues in Accounting Education* (227 cases published in Volume 1 through Volume 24, No. 2 [May 2009]), the *Journal of Accounting Education* (83 cases published in Volume 1 through Volume 26, No. 4 [2008]), the *Accounting Educators' Journal* (9 cases published in Volume 1 through Volume 10, No. 2 [1998]), *The Journal of Accounting Case Research* (192 cases published in Volume 2, No. 3 through Volume 9, No. 2 [2007]), and the *Annual Advances in Business Cases* (9 cases published between 1996 and 1998). He classifies cases by category (Audit, Cost, Financial, General, Information Systems, Integrative, and Tax) and by intended course.

Liye (2006) provides a listing of cases published in *Issues in Accounting Education* from its inception in 1983 through November 2006. Cases are categorized by course (Accounting Information Systems, Auditing, Financial Accounting, Managerial/Cost Accounting, Taxation, Fraud/Ethics) with a short listing of keywords (Topics) or a case description parenthetically presented with the title of the case. Cases related specifically to Not-for-Profit/Governmental organizations and those related to the Service Sector are presented in an additional list.

Several of the sections of the AAA provide links to various educational materials on their sections' website. The Management Accounting Section (MAS) website provides a listing (<http://aaahq.org/MAS/resource.cfm>) of management-accounting-related educational research (research studies and instructional resources, including cases) published in seven education journals: *Accounting Education: An International Journal* (43 articles/cases published between 1996 and 2013), the *Accounting Educators' Journal* (29 articles/cases published between 1988 and 2010), *Advances in Accounting Education* (18 articles/cases published between 2002 and 2013), *The Journal of Accounting Case Research* (122 cases published between 2000 and 2007), *Accounting Perspectives* (15 cases published between 2007 and 2013), the *Journal of Accounting Education* (111 articles/cases published between 1983 and 2013), and *Issues in Accounting Education* (99 instructional resources published between 1985 and 2013).

⁵ The accounting education literature review series published in the *Journal of Accounting Education* includes Apostolou et al. (2013); Apostolou, Hassell, Rebele, & Watson (2010); Apostolou, Watson, Hassell, & Webber (2001); Rebele et al. (1998a, 1998b); Rebele, Stout, & Hassell (1991); Rebele & Tiller (1986); Watson, Apostolou, Hassell, & Webber (2007).

⁶ The journals summarized by Apostolou et al. (2013) include the *Journal of Accounting Education*, *Accounting Education: An International Journal*, *Advances in Accounting Education*, *Global Perspectives on Accounting Education*, *Issues in Accounting Education*, and *The Accounting Educators' Journal*. The journal list has changed over time.

⁷ Once at this site you will need to login with the username (jcuase_bb) and password (12345678). Click on JCUCaseDatabase (under My Courses) then click on Course Documents. Double-click on the file name (090531 JCU CASE DATABASE.mdb) and you will be prompted to either open or save the file. The file is a Microsoft Access file.

Table 1

Summary of existing case search resources.

Resource	Journals included	Description
The Accounting Education Literature Review Series which includes: Apostolou et al. (2001, 2010, 2013); Rebele et al. (1991, 1998a, 1998b); Rebele & Tiller (1986); and Watson et al. (2007).	<i>Journal of Accounting Education</i> , <i>Accounting Education: An International Journal</i> , <i>Advances in Accounting Education</i> , <i>Global Perspectives on Accounting Education</i> , <i>Issues in Accounting Education</i> , and <i>The Accounting Educators' Journal</i> . The journal list has changed over time.	This series of journal articles published in the <i>Journal of Accounting Education</i> provides a summary of published articles and a listing of cases published (categorized). The series publishes a summary approximately every three years.
"The IMA Educational Case Journal: A retrospective of the first five years (2008–2012)," <i>IMA Educational Case Journal</i> , 7, 1–17 (Miller et al., 2014).	<i>IMA Educational Case Journal</i>	Provides a summary of all cases published in the <i>IMA Educational Case Journal</i> . The teaching notes provide an Excel spreadsheet that allows for some search capabilities.
JCU Case Database (Weinstein)	<i>Issues in Accounting Education</i> , the <i>Journal of Accounting Education</i> , the <i>Accounting Educators' Journal</i> , <i>The Journal of Accounting Case Research</i> , and the <i>Annual Advances in Business Cases</i>	This Microsoft Access database provides information about all cases published through 2009 in seven different journals. The database can be downloaded from the JCU blackboard site (instructions are provided in this manuscript as well as in Weinstein, 2005)
"Using cases published in <i>Issues in Accounting Education</i> : Categories and topics at a glance," <i>Issues in Accounting Education</i> , 21(4), 417–430 (Lipe, 2006).	<i>Issues in Accounting Education</i>	The article provides a summary list of all cases published in <i>Issues in Accounting Education</i> from its inception through the date of publication. The cases are categorized and short descriptions of the cases are provided.
Management Accounting Section of the American Accounting Association, section website (http://aaahq.org/MAS/resource.cfm)	<i>Accounting Education: An International Journal</i> , the <i>Accounting Educators' Journal</i> , <i>Advances in Accounting Education</i> , <i>The Journal of Accounting Case Research</i> , <i>Accounting Perspectives</i> , the <i>Journal of Accounting Education</i> , and <i>Issues in Accounting Education</i>	The website provides links for each journal which includes selected cases (i.e., determined to be relevant to the section members), abstracts, and reference information.
American Taxation Association (Section of the American Accounting Association) Tax Case Exchange. http://aaahq.org/ata/teaching/tax_case_exchange/tax_case_exchange.cfm	Individual Cases provided by ATA members. PWC Case Studies in Taxation.	The site provides links to individual tax cases provided by ATA members, listed by tax course. The site provides a link and information on how to access the PWC Case Studies in Taxation.
Information Systems Section of the American Accounting Association. Compendium of Classroom Cases and Tools for AIS Applications.	Individual Cases provided by IS members that are available on the AAACommons website (under AIS Teaching Resources).	Each volume of the Compendium of Classroom Cases and Tools for AIS Applications (currently 5 available) provides peer reviewed course materials that are available for use. Links provide detail on each resource.

The American Tax Association (ATA) provides a tax case exchange (http://aaahq.org/ata/teaching/tax_case_exchange/tax_case_exchange.cfm) as well as links to PwC Case Studies in Taxation. The Information Systems Section on their AAACommons site provides access to their “Compendium of Classroom Cases and Tools for AIS Applications.” Currently there are five volumes of the Compendium. In addition, the AAA Commons Teacher2Teacher area provides access to teaching resources, categorized by course.⁸

Finally, [Brasel and Hentz \(2006\)](#) describe a database they created to search all types of educational research, not just cases. The journals they include in their database include *Accounting Education: An International Journal*, the *Accounting Educators' Journal*, *Issues in Accounting Education*, and the *Journal of Accounting Education*. Based on the web address provided in the article, the database no longer appears to be available.⁹

While the resources described here and summarized in [Table 1](#) remain valuable resources, we believe that our *Accounting Case Search* website provides a more flexible platform for accounting faculty to use to find relevant cases. The site is not dependent upon software to be available on the device being used (such as Microsoft Excel or Microsoft Access, as [Miller et al.'s \(2014\)](#) or [Weinstein's \(2005\)](#) resources require, respectively) to access the information. Further, the site provides direct links to abstracts of the cases. The site was also designed to allow the authors to easily update the underlying database and add cases as they become available to assure that the site remains current.

3. Site specifics

The data contained in the *Accounting Case Search* website was collected by the authors. Each case and related teaching note referenced on the site was read to identify the accounting course(s) where case usage would be appropriate. Often the case authors provided a listing of appropriate courses for the case as well as courses where the case had been implemented. For many cases, we felt that courses other than those listed by the authors could also benefit from the case, thus expanding the list of possible courses for the case. In addition, we determined a set of keywords (Accounting Topics) for each case. For more recent cases, authors provided lists of possible keywords, though not all of the author-provided keywords were used in the database. For many cases we expanded the list of appropriate keywords (Accounting Topics) for a case based on our analysis of the case and its requirements.

The *Accounting Case Search* site (<http://www.cases.ndacct.com>) presents an alphabetical listing of courses separated between undergraduate and graduate (see [Table 2](#) for a list of the courses). Parenthetically next to each course title is the number of cases related to that course available in the database. By clicking on the course title you are presented with the full list of all cases determined to be appropriate for that course. The search can then be further refined by selecting any (or all) of the available keywords (Accounting Topics) relevant to the cases presented (an alphabetical list of keywords is provided). Next to each keyword (Accounting Topic) is the number of cases available in the database that relate to the specified Accounting Topic.

The summary of each case (see [Exhibit 1](#)) includes its title, journal reference, author(s) (last name), industry, list of appropriate undergraduate courses for the case (if any), list of appropriate graduate courses for the case (if any), and the list of keywords (Accounting Topics) relevant for the case. In addition, if an abstract link is available, there will be a link “Link to Abstract” to the right of the case title.

To start a new search, click on the “New Search” link in the left column above, the list of Accounting Topics (keywords).

4. Limitations and future of the site

We attempted to be inclusive in providing information about all of the published cases in the *Journal of Accounting Education*, *Issues in Accounting Education* and the *IMA Educational Case Journal*. However,

⁸ Access to the AAA Commons Teacher2Teacher site requires membership in the AAA.

⁹ A recent search in Google similarly could not locate the site.

Table 2

List of courses.

Undergraduate courses	Number of cases
Introductory/Principles	
Intro/Principles – Financial Accounting	20
Intro/Principles – Managerial Accounting	37
Intermediate/Advanced Undergraduate Courses	
Accounting Information Systems (AIS)	43
Accounting Theory	40
Advanced Financial Accounting	39
Auditing/Assurance	140
Cost/Managerial Accounting	142
Environmental Accounting	3
Intermediate Accounting	101
International Accounting	31
Not-for-Profit/Governmental Accounting	14
Tax Accounting	22
Courses Either Advanced Undergraduate or Graduate	
Capstone	84
Data Analytics	3
Financial Statement Analysis	32
Fraud Examination	32
Internal Audit	24
IT Audit	11
Professional Accounting Research	32
Tax Research	10
Graduate courses	
EMBA – Financial Accounting	2
EMBA – Managerial Accounting	12
MBA – Financial Accounting	57
MBA – Managerial Accounting	112
MACCT/MSA – AIS	19
MACCT/MSA – Auditing/Assurance	103
MACCT/MSA – Corporate Taxation	5
MACCT/MSA – Financial Accounting	76
MACCT/MSA – Managerial Accounting	123
MACCT/MSA – Tax Strategy	4
MACCT/MSA – Taxation	12

Note that cases are listed on the website alphabetically, categorized as either Undergraduate or Graduate. Cases may be appropriate for multiple courses.

we excluded articles describing games and similar instructional tools. We input all of the data contained in the site and are responsible in the event errors exist. We will correct any errors that come to our attention. We made no effort to evaluate the quality of the cases. As Weinstein (2005) suggests, being a judge of worthiness is fraught with difficulty, and we believe unnecessary. We considered adding the functionality for individuals to comment on or rate cases, but considered this to be, potentially, more harmful than useful. We believe that comments on case usefulness, case quality and case implementation should take place on the AAA Commons Teacher2Teacher (or other appropriate) site.

The site currently does not allow for direct searching of keywords (Accounting Topics). Instead, appropriate courses must first be selected. The purpose behind this decision was that in our experience instructors are interested in a particular course rather than a specific keyword (Accounting Topic). We do realize that this may not always be the case and have not ruled out the possibility of adding this functionality in the future. Similarly, the site does not currently allow for direct searching of industry. We recognize that there may be certain situations (e.g., MBA programs targeting specific industries, such as healthcare) where industry searches might be valuable. Again, if there appears to be sufficient feedback to this point, we will add this functionality in the future. There is a feedback link on the site to provide feedback to the authors.



ACCOUNTING CASE SEARCH

MENDOZA COLLEGE OF BUSINESS

CASE LIST		Cases for Auditing/Assurance	
9	New Search...	1	Zacha Technology Corporation: Internal Control Assurance Service Reporting Issues in an E Commerce Environment
		2	Issues in Accounting Education , Issue: 16, 2001
		3	Authors: Ivancevich, Joseph
		4	Industry: Cpa Firm, E-commerce
10	Accounting Topics <input type="checkbox"/> ACL Software (1) <input checked="" type="checkbox"/> AICPA Professional Standards (9) <input type="checkbox"/> Accounting Estimates (3) <input type="checkbox"/> Accounts Receivable Valuation (1)	5	Undergraduate Courses Accounting Information Systems (AIS) Auditing/Assurance IT Auditing
		6	Graduate Courses MACCT/MSA Auditing/Assurance
		7	Accounting Topics AICPA Professional Standards Internal Control Reporting Internal Controls
		8	Link to Abstract

Exhibit 1. Components of the Case Search Results.

1. Case title.
2. Case reference.
3. Case author(s) last name.
4. Industry(ies) in the case.
5. List of appropriate Undergraduate Course.
6. List of appropriate Graduate Courses.
7. List of Accounting Topics (keywords) for case.
8. Link to abstract (if blank, there is no link available).
9. Click for new search.
10. List of Accounting Topics (keywords) related to cases for a selected course. By selecting the box next to the Accounting Topic (keyword), all cases identified as including this topic are listed.

Note that the above screen shot of the website has been truncated for illustration purposes. The actual search would have resulted in a listing of nine cases, not just one.

We have a great deal of respect for all of the authors of the accounting education cases we reviewed. Their efforts to publish these cases and provide detailed implementation guidance provide great benefit to the academic community. Though it may be obvious, there is added value to reading multiple cases on a topic beyond using an already published and implemented case. Such a search process has the ability to foster creativity to develop alternative cases to cover accounting topics as you may determine that the published cases miss a critical point you highlight in your course. Further, case authors would benefit from this site by being able to identify cases covering similar topics. A condition for publication of a case requires authors to demonstrate value or contribution beyond what is currently available. Our site provides a vehicle for authors to find similar cases that could then be used to show the marginal contribution of their case.

It would seem that one of the goals of the *Pathways Commission Report* is for the accounting academic community to accept responsibility to transform accounting education. Implementing cases within courses allows students to see accounting outside of a set of rules. However, such implementation takes time that may not exist. It is our hope that this website serves to assist those willing to transform accounting education by making it easier to find appropriate cases. It is our commitment to continually update the cases available and expand the journals included to make the site a valuable tool for years to come. Our immediate goal is to assure that all cases on the site have links to abstracts (this is ongoing) though for older cases copyright approval has been slow. We intend to include cases published in *Accounting Perspectives* as well as cases published in its predecessor journal, the *Journal of Accounting Case Research*. We welcome recommendations from users of our site for further expanding the breadth of the journals to include.

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