

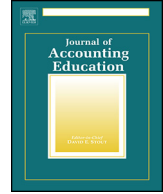


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Teaching and educational notes

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.

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