

The Accounting Educators' Journal 2018

Mark E. Friedman, Editor
University of Miami

Associate Editors

Ouadie Akaaboune	Sam Houston State University	Robert Gruber	University of Wisconsin-Whitewater
Philmore Alleyne	University of the West Indies	Daryl Max Guffey	Clemson University
Ron Baker	University of Guelph	Leisa L Marshall	Southeast Missouri State University
Pamela Smith Baker	Texas Woman's University	Jim Martin	Washburn University
Michael E. Bitter	Stetson University	Jane Mooney	Simmons College
Royce Burnett	Old Dominion University	Ross Quarles	Sam Houston State University
Bea Chiang	The College of New Jersey	Jalal Soroosh	Loyola University Maryland
Michelle Freeman	East Tennessee State University		

Editorial Review Associates

Barbara L Adams <i>South Carolina State University</i>	Sharon Cheuk <i>Universiti Malaysia Sabah</i>
Philmore Alleyne <i>University of the West Indies</i>	John David Critchett <i>Madonna University</i>
Khaled Aljifri <i>UAE University</i>	Christopher Demaline <i>Central Arizona College</i>
Caroline Aggestam <i>Copenhagen Business School</i>	Jennifer H Dosch <i>Metropolitan State University</i>
Sunita Ahlawat <i>The College of New Jersey</i>	Tom Downen <i>University of North Carolina Wilmington</i>
Elsie Ameen <i>Sam Houston State University</i>	Hans J. Dykxhoorn <i>University of Western Michigan</i>
Amelia Annette Baldwin <i>University of Arkansas - Fort Smith</i>	Russell Engel <i>Southern Connecticut State University</i>
Sidney Askew <i>Borough of Manhattan</i>	Barbara Jean Eide <i>University of Wisconsin - La Crosse</i>
Pamela Smith Baker <i>Texas Woman's University</i>	Thomas Frecka <i>University of Notre Dame</i>
Ron Baker <i>University of Guelph</i>	Daryl Guffey <i>Clemson University</i>
Pamela Baker <i>Texas Woman's University</i>	Robert Gruber <i>University of Wisconsin-Whitewater</i>
Evan D Barshack <i>Century College</i>	Steven C Hall <i>University of Nebraska at Kearney</i>
Grant Beck <i>UNLV</i>	Roger G. Holland <i>Georgia College and State University</i>
Lynn Bible <i>Berry College</i>	Lawrence R. Hudack <i>Saint Bonaventure University</i>
Robert L. Braun <i>Southeastern Louisiana University</i>	Roberta Humphrey <i>Troy University</i>
Tinto Bras <i>Jacksonville University</i>	Joseph Lawrence Ilk <i>Strayer University</i>
Kimberly Gladden Burke <i>Millsaps College</i>	Daniel Jones <i>Assumption College</i>
Kim Charron <i>UNLV</i>	Jefferson Jones <i>Auburn University</i>
Theodore Chen <i>Hong Kong Shue Yan University</i>	Kathleen A Kaminski <i>The University of South Dakota</i>

David James Karmon
Central Michigan University

David Kerr
The University of North Carolina at Charlotte

Linda Kidwell
University of Wyoming

Suzanne Kiess
Jackson College

Meihua Koo
University of Nevada, Las Vegas

Stacy Kovar
Kansas State University

Mark Landis
San Francisco State University

Tanya Lee
Valdosta State University

Anna Lusher
Slippery Rock University

Charles A Malgwi
Bentley College

Maureen F Mascha
Marquette University

Mark McCartney
Saginaw Valley State University

Linda McCann
Metropolitan State University

Karen McCarron
Georgia Gwinnett College

Paul H Mihalek
Central Connecticut State University

Natalia Mintchik
University of Missouri-St. Louis

Jane Mooney
Simmons College

Tonia Hap Murphy
University of Notre Dame

Richard Newmark
University of Northern Colorado

Mindell Reiss Nitkin
Simmons College

Alisha Ortiz
Southeast Missouri State University

Derek Oler
Indiana University

Chrisann Palm
Queensland University of Technology

Sarveshwar Pande
Amity University

Srinivasan Ragothaman
University of South Dakota

Luciane Reginato
University of Sao Paulo

Alan Reinstein
Wayne State University

Randall Rentfro
Nova Southeastern University

Brian Routh
Washington State University

A Rushinek
University of Miami

Elaine Sanders
The University of Texas at San Antonio

Christine Schalow
University of Wisconsin - Stevens Point

Dana Schwieger
Southeast Missouri State University

Anne Sergeant
Grand Valley State University

David E. Stout
Youngstown State University

C David Strupeck
Indiana University Northwest

Peter Theuri
Northern Kentucky University

James F Traylor
Central State University

Frank Urbancic
University of South Alabama

Donna Viens
New England College of Business

Robert Yu
University of Wisconsin-Whitewater

Joseph Ugrin
Kansas State University

Sonia Wasan
Zayed University

Ann Watkins
Texas State University

Steve W Wheeler
University of the Pacific

Sara Wick
University of Guelph

Meifang Xiang
University of Wisconsin-Whitewater