

Exploring Accounting Educators' Perceptions and Intentions to Teach International
Financial Reporting Standards: A Multiple-Case Study

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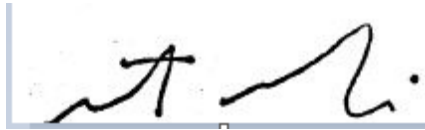
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Abstract

International financial reporting standards (IFRS) emerged within the accounting field for providing uniformity for financial reporting purposes for companies doing business worldwide. This situation affects accounting educators' endeavors within the classroom because they are responsible for preparing learners to perform in a globalized business environment that may include applying IFRS. Many Puerto Rican accounting professors differ in their perceptions and intentions to teach IFRS topics because of several factors influencing educators' perceptions and intentions. The purpose of this qualitative multiple-case study was to address the research problem of exploring and providing the further understanding needed on what are Puerto Rican accounting professors' perceptions and intentions to teach IFRS and the factors influencing educators' perceptions and intentions. A qualitative multiple-case study with thematic analysis was used for collecting data. The data collection methods were audio-recorded interviews including open-ended questions. Data were coded and analyzed using the NVivo computer software. This study included 10 accounting educators teaching accounting courses in public and private universities in Puerto Rico, who had been teaching for the last three years before being interviewed. Participants in the study perceived IFRS teaching as useful but were not ready and did not intend to teach IFRS topics. The findings of this investigation contribute to accounting education research and the applicability of the theory of planned behavior in an academic environment. Recommendations for practice include performing an all-inclusive evaluation of academic accounting programs for implementing strategies to align accounting curricula to current trends in the profession. Future research would include conducting a

quantitative study involving more participants so the findings could be generalized more broadly.

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Chapter 1: Introduction

The increase in international business transactions, including activities within financial markets, has contributed to reducing national frontiers for worldwide trading but also has added to the need for a global set of accounting standards (Street, 2012). Thus, there is a necessity for addressing accounting standards setting and financial reporting issues for facilitating the development of a common language in the accounting arena (Harper, Leatherbury, Machuca, & Phillips, 2012; Kaya & Pillhofer, 2013). In an effort to reduce or eliminate these concerns, the International Accounting Standards Committee (IASC) was established in 1973 as a collaborative effort and under the initiative of accounting authoritative bodies from several nations comprising Australia, Canada, France, Germany, Ireland, Japan, Mexico, the Netherlands, the United Kingdom, and the United States of America (Tan, Chatterjee, & Bolt, 2014). On April 1, 2001, the International Accounting Standards Board (IASB), headquartered in London, was founded, which has emerged as a globally recognized authoritative body that is also impartial, independent, and autonomous for accounting standards setting purposes (Eng, Sun, & Vichitsarawong, 2014). The board has issued the international financial reporting standards (IFRS), formerly known as international accounting standards; a set of commonly accepted accounting principles applicable to publicly traded companies that are expected to provide uniformity to financial reporting within organizations worldwide (Moqbel, Charoensukmongkol, & Bakay, 2013).

Currently, more than 120 nations have transitioned from preparing firms' financial statements according to their local or nationally accepted accounting principles to IFRS for financial reporting purposes (Bandyopadhyay & McGee, 2012). In addition,

the U.S. Securities and Exchange Commission (SEC) currently allows U.S. publicly traded companies listed with the SEC to switch voluntarily to IFRS when preparing their financial statements (SEC, 2012; Tysiac, 2013). Accounting authoritative bodies worldwide understand and recognize IFRS as a principles-based approach for accounting standards setting purposes, designed to meet the needs and existing differences between countries around the world (Bradbury & Schröder, 2012; Persons, 2014).

The anticipated movement of U.S. publicly traded companies from the U.S. generally accepted accounting principles (GAAP) to IFRS has caused a variety of issues and controversies in the exercise of the accounting profession in the U.S.; thereby, affecting accounting educators' endeavors within the classroom (Santos & Quilliam, 2013). Some of the issues that has arisen in the classroom, as reported by accounting professors, comprise, for example, the scarcity of IFRS-based curriculum materials, many accounting educators not having practical experience in applying IFRS, and the social pressure that accounting educators feel for teaching IFRS while implementing a rules-based approach in the classroom as they are expected to prepare learners for accounting professional license exams that have specific correct and incorrect answers to the tests' question items (Braun & Mauldin, 2012; McPeak, Pincus, & Sundem, 2012; Ryack, Mastilak, Hodgdon, & Allen, 2015). Additional challenges faced by accounting educators involve expanding the accounting curriculum to include IFRS topics because of the existing differences related to their perceptions about the usefulness of teaching IFRS, their perceived degree of control for teaching IFRS, and their intention to teach IFRS topics within the courses they teach (Cherubini, Rich, Hong, & Michenzi, 2011; Yoon, Vedd, & Jones, 2013).

Background

Accounting performs a relevant role as a facilitator for communicating business outcomes and as an information system that provides valuable insights to stakeholders in relation to the economic performance and well-being of organizations worldwide (Bloomfield, 2008; Harper et al., 2012). This assertion implies accounting standards setting is critically important for allocating resources appropriately as well as for the progress of the accounting education and profession fields (Jackling, Howieson, & Natoli, 2012; Kaya & Pillhofer, 2013; Street, 2012). Global trading, as backed by technological advances, has incredibly reduced national frontiers but also reflects the need for the development of a common, understandable financial language worldwide (Tan et al., 2014).

Therefore, special emphasis has been given to improving accounting as the language of business for fostering the accounting education and the accounting profession fields (Bloomfield, 2008; Harper et al., 2012). Stakeholders also expect published accounting information becomes useful for decision-making purposes that may also affect international issues (Alam & Ahmed, 2012). Consequently, many scholars have recognized and pointed out the need for developing an internationally accepted set of accounting standards for providing uniformity and consistency to the exercise of the accounting profession and the accounting education fields (Bandyopadhyay & McGee, 2012; Becker & Miller, 2012). The scholars' point is this will definitely favor the elimination of the issues associated with the differences in accounting practices around the world (Beke, 2011; Blaskova & Bohusova, 2013).

The IASC emerged in 1973 as the result of a collective effort that included

accounting authoritative bodies from several nations including Australia, Canada, France, Germany, Ireland, Japan, Mexico, the Netherlands, the United Kingdom, and the United States of America (Tan et al., 2014). The goal of the IASC was, in the best interest of business stakeholders, the development of a set of accounting standards accepted worldwide for advancing the accounting profession (Beke, 2011). As an authoritative body within the accounting profession, the IASC published the International Accounting Standards, which were becoming accepted internationally. Later, on April 1, 2001, the IASC became the IASB and issued the IFRS for applying them to publicly traded companies in an effort to provide uniformity to financial reporting within firms worldwide (Moqbel et al., 2013).

As related to accounting education, the anticipated transition within U.S. publicly traded companies from U.S. GAAP to IFRS is expected to affect accounting educators' endeavors within the classroom (Santos & Quilliam, 2013). Many accounting professors argue and identify several elements that affect them including that they do not have access to updated IFRS-based curriculum materials and do not have experience in applying IFRS (Campbell, 2016). Some educators have the opinion that teaching two different sets of accounting standards concurrently adds extra load to their academic responsibilities; therefore, endangering the quality of the accounting education professors deliver to learners (Cherry & Schwartz, 2013). The perceptions of other accounting educators are that teaching IFRS is useful and they feel familiar with IFRS topics (Marrero-Díaz, 2014) while others are doubtful about teaching IFRS because of the uncertainty of the U.S. SEC in deciding the specific date when IFRS are to be applicable to U.S. publicly traded companies (Moqbel et al., 2013). Other accounting professors

perceive social pressures from authoritative bodies because IFRS topics are now included within the CPA examination (Berríos, 2012; Hopper, 2013). Notwithstanding, many accounting educators perceive administrators of colleges and universities in the U.S. and its territories, perhaps because of financial constraints, do not provide them with the resources they need for updating accounting academic programs since they are not aware of the pertinence of addressing these issues (Jackling, 2013). Another important element has to do with accounting educators' perceived degree of control for teaching IFRS topics. Many of them feel they do not have the authority to determine whether or not to teach IFRS; they simply adhere to what individuals holding authority positions decide about accounting curriculum issues (Braun & Mauldin, 2012; McPeak et al., 2012; Ryack et al., 2015).

IFRS have been extensively recognized worldwide since a recent statement issued by the IFRS Foundation, reflected that 119 out of 143 jurisdictions reported requiring IFRS for financial reporting purposes for publicly traded companies, including all nations of Africa, Europe, Middle East, Asia-Oceania, and the Americas (IFRS, 2016). In contrast, the U.S. is one of eight jurisdictions that apply their national accounting standards (IFRS, 2016). Currently the U.S. SEC has not decided whether or not publicly traded companies should apply IFRS for financial reporting purposes; but since 2007, the U.S. SEC has allowed foreign publicly traded companies listed in the U.S. SEC to prepare their financial statements according to IFRS without requiring them to reconcile to U.S. GAAP (Djatej, Zhou, Gorton, & McGonigle, 2012).

Puerto Rico is a territory of the U.S., so the accounting profession and the accounting education are exercised and taught, respectively, according to U.S. GAAP

(Berríos, 2012). Regardless that Puerto Rico is a territory of the U.S., there are considerable differences that add to the difficulties of implementing a single set of accounting standards. Some of these differences include financial constraints because Puerto Rico's credit rating was downgraded and many economists indicate the territory will go into bankruptcy (Lubben, 2014). As well, the barrier of language also affects the Puerto Rican situation because even though the island is a territory of the U.S., its primary language is Spanish, not English as in the U.S.

The implication is after lots of years, multiple efforts for the implementation of many strategies for transitioning to IFRS, and for infusing IFRS into accounting academic programs, meaningful advances have not been accomplished (Moqbel et al., 2013). Consequently, accounting professors' perceptions about teaching IFRS, their intentions to teach IFRS, and identifying what factors influence Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics remain major issues as educators raise relevant concerns that should be attended properly in the best interest of accounting education and the accounting profession (Djatej et al., 2012). Thus, there has been a real need to explore a deeper understanding of accounting educators' perceptions and intentions about teaching IFRS and the factors that influence Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics, to deliver a broader perspective, and develop a complete picture of how to integrate IFRS into accounting academic programs in colleges and universities in the U.S. and its territories, including Puerto Rico (Berríos, 2012).

Since qualitative research is not focused on producing or finding a right or final answer to a specific phenomenon, for the present study, the researcher implemented an

exploratory approach (Lambert & Lambert, 2013). The objective was not to determine whether the outcomes were correct or incorrect. The goal was to explore and discover, while at the same time reflecting openness to new ideas, concepts, topics, or issues that emerged from the research process. As well, an inductive approach was implemented, so the emphasis was to be given to the data collected for comparing the findings of the study against theory later (Kahlke, 2014).

Because of the nature of the exploratory approach and the study outcomes, it was also possible that new theories would emerge; thus, contributing to theory building (Dworkin, 2012). In relation to the present study, the application of an exploratory approach was justified since the topic of exploring Puerto Rican accounting educators' perceptions and intentions to teach IFRS in the courses they teach and the factors influencing their perceptions and intentions had been understudied and there was great interest in exploring to discover potentially surprising outcomes never before found (Marrero-Díaz, 2014). Additionally, while academic issues associated with IFRS teaching have been studied worldwide, no studies have been limited to the geographic area of Puerto Rico (Moqbel et al., 2013). Therefore, the paucity of published studies focused on Puerto Rico and IFRS education supported the implementation of an exploratory approach for conducting the study.

Statement of the Problem

Currently, over 60% of accounting educators teaching in the U.S. and its territories are hesitant about teaching accounting apprentices to apply IFRS within firms (Jackling et al., 2012). Only 27% of them feel qualified to teach IFRS topics (Berríos, 2012). There is a variety of attitudes and perceptions toward the usefulness of teaching

IFRS topics, different perceptions about social pressures for teaching IFRS, and diverse perceptions related to the degree of control that accounting educators have for teaching IFRS (Moqbel et al., 2013).

Research has shown that unfavorable attitudes regarding IFRS deter accounting educators' intentions to teach IFRS topics (Moqbel et al., 2013). Further, social pressures can affect and discourage accounting educators' intention to teach IFRS (Berríos, 2012; Hopper, 2013), because many administrators of universities are not aware of the further effort required and do not provide educators with the additional financial resources they need for updating accounting academic programs (Jackling, 2013). In addition, research has revealed that a perceived lower degree of control for teaching IFRS influences accounting educators' intention to teach IFRS negatively (Tan et al., 2014). This suggests that accounting educators perceive not having the authority to decide whether or not to teach IFRS; they should adjust to what individuals holding top decision-making positions about accounting curriculum issues resolve about teaching IFRS (Berríos, 2012).

The problem was that further understanding was needed on what are accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and what factors influence educators' perceptions and intentions (Moqbel et al., 2013). If this problem was not addressed, the quality of accounting education may be endangered, suggesting the continuation of the problems associated with the disproportion between the demand and supply of academically-qualified accounting faculty, and risking the development of an enhanced accounting curriculum (Plumlee & Reckers, 2014).

Purpose of the Study

The purpose of this qualitative multiple-case study was to explore and provide further understanding of Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions. Some of these perceptions include educators attitude about the usefulness of teaching IFRS, their perceptions of the social pressures for teaching IFRS, and their perceived degree of control for teaching IFRS (Moqbel et al., 2013). A multiple-case study was the preferred approach because it allowed in-depth exploration to collect valuable data for developing a comprehensive description as the means to identify, understand, and interpret (Yin, 2014) accounting educators' thoughts, perspectives, points of view, and the rationale of their perceptions (Lambert & Lambert, 2013; Sandelowski, 2000; St. George, 2010), as well as what are their intentions to teach IFRS topics, and what factors influence their perceptions and intentions. Thus, a multiple case study allowed the exploration of this phenomenon thoroughly, in its real-world context, for identifying and interpreting (Yin, 2014) educators' feelings, beliefs, recurrent patterns, and assessments (Kahlke, 2014; Sandelowski, 2010) for addressing the research problem.

The research tool for collecting data was one-to-one, semi-structured interviews (Irvine, Drew, & Sainsbury, 2013) to explore, describe, and interpret (Farago, Zide, & Shahani-Denning, 2013; Jacob & Furgerson, 2012; Yin, 2013a) Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics and the factors that influence them. The open-ended question items soliciting the participants' perceptions were self-developed from the original research questions guiding this inquiry as grounded in

scholarly research (Kvale, 2006). These integrated interview questions were field tested to ensure reliability and validity (Lugtig & Lensvelt-Mulders, 2014).

The one-to-one, semi-structured interviews captured Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics and the factors that influence them by requiring participants to answer open-ended questions (Kvale, 2003, 2008). The collected data were analyzed using NVivo computer software for elaborating a comprehensive and all-inclusive picture of the data gathered (Edwards-Jones, 2014; Zamawe, 2015). Thematic analysis was implemented for identifying common themes and recurring patterns as they emerged from the participants' answers to the open-ended questions (Kvale, 2008; Yin, 2013b).

The sample was recruited purposefully (Yin, 2014) as all participants met the criterion of being accounting educators. The study was limited to the geographic area of Puerto Rico since research has revealed over 60% of accounting educators teaching in the U.S. and its territories, which include Puerto Rico, are reluctant about teaching IFRS (Jackling et al., 2012). An analysis considering saturation, the homogeneity of the population, and the scope of the study as the criteria for determining the appropriate sample size for conducting the investigation suggested that interviewing between 8 to 10 accounting professors would suffice (Mason, 2010).

Theoretical Framework

The theory of planned behavior (TPB; Ajzen, 2011) was the foundation of the theoretical framework for this dissertation study. Icek Ajzen (1991) developed TPB in his endeavors to overcome a limitation of the theory of reasoned action, which proposed that human comportment is motivated by behavioral intentions. According to the theory

of reasoned action, developed by Ajzen and Fishbein, a person's behavioral intentions are motivated by the individual's attitudes and subjective norms (Underwood, 2012). TPB includes perceived behavioral control as an additional drive for explaining an individual's behavior. Therefore, TPB's author described human behavior as explainable because of the interaction of three elements: (a) attitude, (b) subjective norms, and (c) perceived behavioral control (Ajzen, 2015). One of the objectives of developing TPB was to provide a more comprehensive approach to describing and explaining human behavioral intentions but not with the purpose of replacing the theory of reasoned action (Ajzen, 2011). This theory continues to be a valid and robust one for investigating human behavior from the perspective of how behavioral intention varies according to individuals' attitude and subjective norms (Ajzen, 2001; Djajet et al., 2012).

Attitude, the first element of behavioral intentions, as explained by TPB, has to do with the individuals' favorable or unfavorable evaluation of the outcomes of performing a specific behavior (Djatej et al., 2012). There are two components of attitude that facilitate understanding human behavior: the beliefs about the outcomes of performing a particular behavior and the positive or negative evaluations of the attained results (Ajzen, 2001). Attitude reflects the impact of a general or a significant cognitive disposition as related to a behavior (Di Fabio, Palazzeschi, Asulin-Peretz, & Gati, 2013) and, as proposed in the theory's content, it influences intentions (Ajzen, 2015). Attitude represents a state of mind that affects the responses and approaches toward a particular behavior or intended action (Eek & Axmon, 2013).

Subjective norm, the second element of behavioral intentions, relates to the social environment surrounding the individual and the beliefs about the normative expectations

of others (Ajzen, 2015). It matches up with the social pressure for enabling or obstructing a decision or for performing a specific action (Hopp, 2013). Subjective norm reflects the individual's beliefs concerning others' approval or disapproval of a decision or action (Ajzen, 2001, 2011). The level of importance that the individual gives to others' opinions regarding a particular behavior is also related to the element subjective norm as described in TPB (Hsu & Huang, 2012). Subjective norm may include the opinion of authoritative bodies, top-decision makers in the workplace, immediate supervisors, coworkers, colleagues, and society (Aksoylu, 2014). Other elements comprising subjective norms include personal feelings and the moral duty or responsibility the individual perceives that he or she should assume as related to the expected outcomes of performing a specific behavior (Ajzen, 1991, 2001, 2011). Research demonstrates that beliefs about the sociocultural context impact an individual's decisions and actions (Walker, Jeger, & Kopecki, 2013).

Perceived behavioral control, the third component of behavioral intentions, as described in TPB's content, is associated with the level of easiness or difficulty the individual perceives in the surrounding environment regarding a specific behavior (Ajzen, 2001; Macy, Middlestadt, Seo, Kolbe, & Jay, 2012). This element has to do with the perception of the absence or presence of resources and opportunities for performing a specific behavior (Ajzen, 1991; Scarinci, Bandura, Hidalgo, & Cherrington, 2012). Other proponents explain perceived behavioral control may include the level of confidence or efficacy human beings identify for accomplishing a task or goal, the judgment of the easiness or complexity for performing a particular behavior prospectively, or their confidence in reporting an event (Djatej et al., 2012; Miles-Johnson, 2013; Moqbel et al.,

2013).

In this study, the core assumptions of TPB supported the theoretical perspective for framing the study and provided further understanding of accounting educators' perceptions and intentions to teach IFRS topics and the factors that influence their perceptions and intentions (Djatej et al., 2012). As related to TPB and the dissertation topic, there were a variety of elements that affect accounting educators' perceptions and intentions to teach IFRS topics (Moqbel et al., 2013). Consequently, accounting professors' intentions to teach IFRS reflect the meanings and beliefs (Khader, 2012) that identify and characterize educators about teaching IFRS. Summarizing the primary postulations of TPB, the more useful accounting professors perceive the teaching of IFRS, the more favorable educators perceive the social pressures toward teaching IFRS, and the higher the perceived degree of control professors identify for teaching IFRS, the more willingness and enthusiastic educators will feel about teaching IFRS topics (Djatej et al., 2012). On the contrary, the less useful accounting educators perceive the teaching of IFRS, the less favorable professors perceive the social pressures toward teaching IFRS, and the lower the perceived degree of control they identify for teaching IFRS, the more hesitant educators will feel about teaching IFRS topics (Djatej et al., 2012). Therefore, accounting educators' perceptions and intentions to teach IFRS topics result from the interaction of several factors including personal, environmental, and contextual elements (Moqbel et al., 2013; Underwood, 2012).

For this study, the attitudes and perceptions toward the usefulness of teaching IFRS were assessed as an influential element of behavioral intention (Alleyne & Lavine, 2013). Attitudes and perceptions have to do with the belief accounting instructors assess,

favorably or unfavorably, the teaching of IFRS as useful (Djatej et al., 2012). Consequently, the teaching of IFRS will impact accounting professors' endeavors as educators within the classroom (Moqbel et al., 2013). A favorable attitude because of considering the teaching of IFRS as useful should lead to an increased involvement and willingness to teach IFRS topics (Gujarathi & Yezegel, 2014). The in-depth and thorough outcomes of this study have contributed to our understanding of TPB. This dissertation research has revealed what are accounting educators' perceptions about the usefulness of teaching IFRS topics, professors' intentions to teach IFRS, and the factors influencing educators for strengthening and instilling willingness to teach IFRS topics in the courses they lecture (Moqbel et al., 2013).

Subjective norm, in this study, implies the elements associated with the social pressures for teaching IFRS and its influence on accounting educators' perceptions and intentions to teach IFRS topics (Berríos, 2012). To the extent that accounting professors perceive administrators of colleges and universities are aware of the additional financial resources and efforts required for updating accounting academic programs, they will feel enthusiastic about teaching IFRS (Hopper, 2013; Jackling, 2013). As well, it is expected when accounting educators perceive administrators of academic institutions demonstrate a collaborative attitude regarding this issue, this should favor accounting educators' perceptions and intentions to teach IFRS topics (Tan et al., 2014).

From the perspective of this study, subjective norms included the social pressures accounting educators perceived from the beliefs and opinions of accounting authoritative bodies, administrators of colleges and universities, and top decision makers within the academic institutions where professors teach (Moqbel & Bakay, 2010). As related to the

implications of social pressures for teaching IFRS, accounting educators may feel administrators of colleges and universities should be more aware of the impact of implementing the teaching of IFRS topics on their endeavors within the classroom (Jackling, 2013). Research has revealed when accounting professors feel they are not familiar with and capable of teaching IFRS topics, educators may experience the feeling of not belonging to an updated academic community characterized by innovation in accordance with current trends within the accounting profession and the accounting education fields (Jackling et al., 2012). The previously described findings concur with what other investigators have found regarding the human nature of wanting to belong to groups whose membership they appreciate and respect (Aksoylu, 2014; Coetzee & Schmulian, 2012). The detailed and comprehensive outcomes that arose from the dissertation research revealed what accounting educators' perceptions are about social pressures for teaching IFRS, its relationship with professors' intentions to teach IFRS topics, and how these social pressures have influenced educators' perceptions and intentions to teach IFRS (Moqbel et al., 2013).

For conducting the current research, perceived behavioral control, as described in TPB's content, was assessed as related to accounting educators' perceived degree of control for teaching IFRS topics (Berríos, 2012). The main element considered when evaluating the perceived degree of control for teaching IFRS comprised accounting educators' feelings they do not have full authority to decide whether or not to teach IFRS (Moqbel et al., 2013; Tan et al., 2014). As a result, educators should adopt and implement what individuals holding top decision-making positions within academic institutions decide about accounting curriculum issues and the teaching of IFRS (Berríos,

2012; Bradbury & Schröder, 2012; Kaya & Pillhofer, 2013). Addressing this issue is relevant and is a real need since research has revealed a perceived lower degree of control for teaching IFRS influences accounting educators' intention to teach IFRS negatively (Moqbel et al., 2013; Tan et al., 2014). Thus, this dissertation research facilitated addressing the research problem by providing valuable insights related to accounting educators' perceptions about the influence of their perceived degree of control for teaching IFRS on their intention to teach IFRS topics.

The outcomes of this study add, support, and expand the applicability of TPB as related to the accounting education field. The results of this study provide valuable information for exploring and explaining the perceptions and intentions of accounting educators toward teaching IFRS topics to accounting learners (Moqbel et al., 2013; Rich, Cherubini, & Zhu, 2012). The outcomes of this study provided with the opportunity to gathering in-depth information considering accounting professors' perceptions and intentions to teach IFRS topics and what other factors influence educators' perceptions and intentions (Moqbel et al., 2013). The further understanding provided by this study may facilitate informing and assisting accounting educators to change or modify their behavioral intentions, as needed, to adapt their pedagogical methodologies and performance within the classroom to current trends within the accounting education field (Chiang, 2013).

From the theoretical perspective of TPB, the elements attitude, subjective norms, and perceived behavioral control provided the basis for exploring, understanding, and explaining the individual's intention to perform a specific behavior (Ajzen, 1991, 2001, 2011, 2015). Therefore, the outcomes of this dissertation research have provided a lens

and a broader perspective that facilitated attaining further understanding of accounting educators' perceptions and intentions to teach IFRS topics and the factors influencing their perceptions and intentions (Moqbel et al., 2013).

Research Questions

The purpose of this qualitative multiple-case study was to explore and provide further understanding of Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics in the courses they teach and determine the factors that influence their perceptions and intentions. The following research questions guided this inquiry:

Q1. What are Puerto Rican accounting educators' perceptions about teaching IFRS topics in the accounting courses they teach?

Q2. What are Puerto Rican accounting educators' intentions to teach IFRS topics in the accounting courses they teach?

Q3. What are the factors influencing Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics in the accounting courses they teach?

Nature of the Study

The purpose of this qualitative multiple-case study was to explore and provide further understanding of Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics in the courses they teach. Some of these perceptions included their attitude about the usefulness of teaching IFRS, their perceptions of the social pressures for teaching IFRS, their perceived degree of control for teaching IFRS, and consequently, their intentions to teach IFRS (Moqbel et al., 2013). This study also explored the factors influencing accounting educators' perceptions and intentions to teach IFRS (Djatej et al., 2012). A qualitative research method was the better approach to collect valuable, in-

depth, and useful information describing the substance and essence of accounting educators' perceptions on these issues (Kvale, 1996, 1999, 2006). This study also provided for developing a comprehensive and all-inclusive picture of the phenomenon studied because of the richness and abundance of the information collected (Yin, 2013a, 2013b, 2014). The implementation of a qualitative multiple-case study design with thematic analysis facilitated the exploration, exposure, understanding, and interpretation of new information, subjects, concepts, keywords, and topics as they emerged from the collected data (Brinkmann & Kvale, 2005; Yin, 2013a).

To collect data for answering the research questions, the investigator applied individual interviews, conducted in person, that used semi-structured open-ended question items (Kvale, 1996). The interview protocol contained open-ended question items following Kvale's pattern, wording, and approach (Brinkmann & Kvale, 2005). Participants were recruited purposefully (Yin, 2014) and they were sent an invitation email to participate in the study. Synchronous one-to-one, semi-structured, face-to-face interviews were held purposively with accounting educators teaching in public and private universities located in the commonwealth territory of Puerto Rico. For reaching saturation, 10 interviews were conducted with accounting educators currently teaching accounting courses who had also taught accounting courses for the last 3 years (Dworkin, 2012). This sample size was suitable because of the homogeneity of the population and the scope of the study as the criteria for determining the appropriate sample size for conducting this inquiry (Mason, 2010).

A qualitative multiple-case study with thematic analysis facilitated assessing a variety of perspectives, including transcriptions of thorough, valuable, comprehensive,

in-depth insights, and worthwhile data collected through interviews in its real-world contextual conditions (Kvale, 1996, 1999, 2008; Yin, 2013a, 2014). Such assortment offered thoroughness and attention to detail, vital elements needed to perform an all-inclusive analysis of the gathered data (Kvale, 2003; Yin, 2013b).

Kvale (1999, 2003, 2008), Yin (2013a, 2014), and other scholars have consistently stated that interviews represent a helpful research tool for generating high-quality data that facilitate exploring a multiplicity of phenomena (Agee, 2009). For conducting this study, a multiple-case study using semi-structured, face-to-face interviews represented the best approach for soliciting accounting professors to convey their perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions (Kvale 1996, 2006, 2008; Irvine et al., 2013; Yin, 2013a, 2014). Face-to-face interviews also allowed examining verbal and non-verbal expressions while accounting educators answered the interview question items (Kvale, 1996). A qualitative multiple-case study research design was the best alternative for this study because face-to-face interviews, held in a pleasant and free from unnecessary distractions environment allowed accounting educators to convey their real-world contextual conditions (Yin, 2013b). It also created a friendly atmosphere that fostered trust and confidence. This way, interviewees were more likely to express the participants inner beliefs, thoughts, perspectives, perceptions, intentions to teach IFRS topics, and any other factor influencing educators' perceptions and intentions to teach IFRS (Kvale, 1996, 1999; Yin, 2014).

For ensuring alignment as related to the purpose of the study and to answer the research questions, the investigator developed an initial set of interview question items

(see Appendix D) based on the original research questions guiding this inquiry as grounded in scholarly research (Kvale, 2006). These integrated interview question items were field tested (Kim, 2010) with the collaboration of three experts performing as seasoned accounting educators who were knowledgeable about the topic. The outcomes from the field test allowed refining and improving the interview question items as needed and ensured their reliability and validity (Dillman & Redline, 2004; Kvale, 1996, 2008; Lugtig & Lensvelt-Mulders, 2014; Yin, 2013a, 2014). Since the interview question items were self-developed from the original research questions guiding this study, the participants' responses facilitated exploring the necessary contexts for answering the research questions (Kvale, 2003, 2006; Yin, 2014) and provided the further understanding needed about accounting educators' perceptions and intentions to teach IFRS topics and the factors influencing professors' perceptions and intentions.

For conducting the proposed qualitative multiple-case study, a flexible and interpretive approach was implemented for allowing the understanding of new information and themes as topics emerged from the research process (Braun & Clarke, 2006). An inductive approach was implemented for going from data to theory (Kvale, 1996; Yin, 2014). This study also implemented thematic analysis so keywords, concepts, ideas, and subjects conveyed by participants led to identifying recurring themes as topics emerged from the participants' responses (Kvale, 2006). Thematic analysis matches and fits with a qualitative multiple-case study because of the investigator's interaction with the study participants, and thus, facilitated the researcher to catch, understand, and interpret correctly (Plamondon, Bottorff, & Cole, 2015; Yin, 2013b, 2013c) accounting professors' perceptions and intentions to teach IFRS topics and the factors influencing

educators' perceptions and intentions. Consequently, it was likely to provide the details and themes to answer the research questions guiding this study and to arrive at appropriate conclusions about the phenomenon studied in its real-world context (Kvale, 2008; Yin, 2014).

When achieving saturation, as reflected by no additional new topics emerging from participants' responses, interviews were organized and entered into the NVivo qualitative data analysis software for performing a comprehensive and all-inclusive analysis of the collected data as well as for interpreting the study findings (Zamawe, 2015). This software provided support for the development of a coding process that allowed identifying common topics for the thematic analysis as they arose from the participants' responses to the open-ended question items contained in the interview protocol (Edwards-Jones, 2014). The usefulness of NVivo qualitative data analysis software extended from the program facilitating and helping the researcher identify keywords from the participants' responses and assisted the researcher to more easily assess themes, concepts, and theories as they emerged from the data collected (Zamawe, 2015). The NVivo computer software favored and supported the thematic analysis for further evaluation to assess their relevance in association with the research problem (Edwards-Jones, 2014; Leech & Onwuegbuzie, 2011; Woods, Paulus, Atkins, & Macklin, 2015). The themes that emerged from the interview process allowed identifying Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions.

Significance of the Study

This qualitative multiple-case study with thematic analysis contributes to the

accounting education field and its stakeholders in several ways (Yin, 2013a, 2014). Its results contribute to understanding Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics through the cultivation of the further understanding needed for addressing these relevant issues (Moqbel et al., 2013). Further understanding of these issues and about the factors influencing accounting educators' perceptions and intentions to teach IFRS originated from the participants' responses to the open-ended questions as themes emerged from educators' answers to the interview protocol (Agee, 2009; Kvale, 1999, 2006). The outcomes of this study could contribute to knowledge by providing further understanding of Puerto Rican accounting professors' perceptions in significant areas including (a) perceptions about the usefulness of teaching IFRS, (b) perceived social pressures for teaching IFRS, (c) perceived degree of control for teaching IFRS, (d) intentions to teach IFRS topics, and (e) the factors influencing educators' perceptions and intentions about teaching IFRS (Moqbel et al., 2013). The findings of this study provide answers to each of the research questions as aligned to the statement of the problem and the purpose statement.

The elicited understanding of this dissertation research provides further understanding of the applicability of the TPB (Ajzen, 1991, 2001, 2011) in an academic environment. This exploratory multiple-case study provides valuable insights for developing an all-inclusive and comprehensive description and its interpretation in its real-world context (Yin, 2014) by explaining how the association between accounting educators' attitudes and perceptions about the usefulness of teaching IFRS, perceived social pressures for teaching IFRS, perceived degree of control for teaching IFRS, and any other factors influencing educators' perceptions and intentions to teach IFRS topics

(Moqbel et al., 2013).

The study was also significant to demonstrate how such understanding might help foster the development of a holistic approach and a supportive learning environment for the accounting education field (Hopper, 2013) and how such relationships may contribute to the advancement and development of an improved, enhanced, and updated accounting curriculum aligned to current trends within the accounting profession and the accounting education fields, consequently benefiting future generations of accounting professionals (Jackling, 2013). The study outcomes also allow for the development of strategies within the academic community, so managers of business schools provide accounting educators with the support professors need for updating and enhancing accounting academic programs (Berríos, 2012).

Definition of Key Terms

Accounting education. Accounting education involves the delivery of professional training based on accounting's body of knowledge. It fosters the acquisition of theoretical and practical knowledge for applying that knowledge to problem-solving and for the exercise of the accounting profession according to the constantly changing career demands (Lawson et al., 2014). Accounting education also seeks to train learners knowledgeable of conveying information about the economic conditions and performance of an entity to interested parties (Shapiro & Naughton, 2013).

Accounting profession. The accounting profession entails the sharing of the rules and principles that guide the accounting body of knowledge (Kaya & Pillhofer, 2013). The accounting profession encompasses fulfilling professional training requirements, the proficient application of methodologies, techniques, controls, and

accounting theory in real world scenarios (Buhai, 2012).

Adoption of IFRS. The adoption of IFRS implies the requirement by the U.S. SEC to publicly traded companies to implement and apply IFRS for the accounting treatment of business transactions and for preparing the firms' financial statements (Horton, Serafeim, & Serafeim, 2013). This will involve the active participation of the Financial Accounting Standards Board (FASB) in sharing their viewpoints with the IASB, so IFRS includes the U.S. accounting perspective for the delivery and issuance of accounting standards, interpretations, and publications (Brochet, Jagolinzer, & Riedl, 2013).

Attitude about the usefulness of teaching IFRS. An attitude regarding the usefulness of teaching IFRS has to do with accounting instructors' comprehension of the practical implications of teaching IFRS to accounting learners (Moqbel et al., 2013). It also relates to the accounting educators' favorable or unfavorable perceptions about the helpfulness of teaching IFRS topics (Jackling, 2013).

Intention. From an exploratory perspective, the concept intention implies the favorable or unfavorable drive, reason, motive, or stimulus to act or not when facing a situation, the decision-making process, or observing a particular behavior (Chou & Edge, 2012). The learning process, memory, expectancies, and attention perform a relevant role in shaping intentions (Sweeney & Moyer, 2015).

Intention to teach IFRS topics. The term denotes accounting professors' motivation, willingness, enthusiasm, the strength of their desire, and the effort educators will implement, if any, for teaching IFRS themes to accounting learners (Berríos, 2012).

International Financial Reporting Standards (IFRS). Refer to a

comprehensive and worldwide set of accounting standards as published by the IASB. IFRS follow a principles-based approach and are not applicable to a specific country (Silva-Guerrero, Rodrigues, & Craig, 2014). The IASB issued IFRS for advancing the development of a universal and all-inclusive set of accounting standards as IFRS is applicable to multiple scenarios and business environments (Cohen, Krishnamoorthy, Peytcheva, & Wright, 2013).

Perceived degree of control for teaching IFRS. The perceived degree of control for teaching IFRS is associated with accounting professors' control beliefs of the authority, power, and control, if any, educators have for decision-making purposes as related to solving issues associated with the teaching of IFRS (Kaya & Pillhofer, 2013; Tan et al., 2014).

Perceived social pressures for teaching IFRS. The term relates to the accounting professors' perceptions of their social environment and social coercions with regard to the teaching of IFRS (Berríos, 2012). The concept corresponds to the pressures educators interpret as exercised by accounting authoritative bodies and administrators of colleges and universities for the teaching of IFRS (Jackling, 2013). As well, it comprises accounting educators' understanding of how aware administrators of universities where educators teach are about the additional resources and efforts required for updating accounting academic programs to include IFRS topics (Hopper, 2013; Moqbel et al., 2013).

Perceptions. In an exploratory context, perceptions may imply the perspectives and interpretation that individuals give to specific information, events, actions, or circumstances; thus, representing individuals' understanding of the environment or

elements surrounding them (Howieson et al., 2014).

Puerto Rico. The Commonwealth of Puerto Rico is a territory of the United States of America located in the northeastern Caribbean. It's official and primary language is Spanish. The accounting profession and the accounting education are exercised and taught, respectively, according to U.S. GAAP (Berríos, 2012). From the perspective of the present study, it represents the delimitation for conducting the study since this research explored Puerto Rican accounting professors' perceptions and intentions about teaching IFRS topics into accounting academic programs offered in colleges and universities in the island (Marrero-Díaz, 2014).

U.S. Generally Accepted Accounting Principles (GAAP). U.S. GAAP comprise all the rules and standards as published by the FASB. U.S. GAAP also includes the interpretations and other publications issued by former authoritative bodies that have not been replaced (Harris, Arnold, Kinkela, & Stahlin, 2013). The FASB has developed a codification process for postulating commanding information for addressing specific accounting issues and business transactions. Authoritative bodies across nations develop GAAP suitable for that country but not applicable in other nations (Jackling, 2013). U.S. GAAP follows a rules-based approach (Silva-Guerreiro et al., 2014).

Summary

International business has increased the presence of companies doing business worldwide, therefore, reducing national frontiers for trading (Street, 2012). This entails the need for speaking a common language in the financial accounting arena (Harper et al., 2012). Consequently, accounting professionals within U.S. companies face the challenge of deciding whether to prepare financial statements according to U.S. GAAP or to IFRS

since the U.S. SEC presently permits accountants of U.S. publicly traded companies to prepare financial statements following IFRS guidelines (SEC, 2012; Tysiac, 2013). In response to this situation, in 1973, the IASC emerged as an authoritative body, superseded later by the IASB in 2001 in an effort for developing a worldwide set of accepted accounting standards known as IFRS (Eng et al., 2014; Tan et al., 2014).

As well, this situation affects accounting academics' endeavors within the classroom (Djatej et al., 2012). Some of the issues accounting educators reported include the scarcity of IFRS-based curriculum materials, not having experience applying IFRS for financial reporting purposes, not possessing previous formal training related to IFRS, and educators' perceptions about the usefulness of teaching IFRS to accounting learners (Braun & Mauldin, 2012). Other accounting professors indicated there are social pressures for teaching IFRS at the same time educators are required to teach U.S. GAAP and many other professors perceive not having control for deciding whether or not to teach IFRS (Djatej et al., 2012). However, research ultimately demonstrated the initiatives of the U.S. SEC, IASB, FASB, and other accounting academic organizations have been insufficient to mitigate several elements affecting accounting educators' perceptions and intentions to teach IFRS topics within an updated accounting academic curriculum (Jackling et al., 2012; McPeak et al., 2012; Moqbel et al., 2013; Yoon et al., 2013).

Academia launched a worldwide research for exploring a variety of perspectives for identifying accounting academics' perceptions and intentions to teach IFRS topics (Berríos, 2012; Jackling et al., 2012). Scholars, as supported by the literature, have demonstrated the attitude about teaching IFRS topics influences accounting professors'

intention to teach IFRS because of educators' perceptions concerning its usefulness (Moqbel et al., 2013). Within the administrative realm of academia, scholars revealed the social pressures accounting professors perceive from authoritative bodies and how social pressures affect educators' intentions to teach IFRS topics (Hopper, 2013).

Administrators of colleges and universities are expected to be aware of the need for providing accounting educators with the resources they need for aligning accounting academic programs to current trends within the accounting profession field (Jackling, 2013). Additionally, accounting professors expect administrators of universities assess educators' insights for solving accounting curriculum issues and for deciding whether or not to teach IFRS topics within accounting academic programs (Berríos, 2012; Tan et al., 2014).

The problem was further understanding was needed on what are accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions (Moqbel et al., 2013). The purpose of this qualitative multiple-case study was to explore and provide further understanding of Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions. A multiple case study research design was the most favorable approach since it facilitated the interpretation of contextual events (Yin, 2013). This dissertation research was conducted using semi-structured one-to-one interviews containing open-ended questions based on the original research questions guiding this study. The steps comprising the research plan included (a) the completion of a field test for refining and improving the interview protocol, (b) the purposive recruitment of participants and

conducting an appropriate screening process, (c) the implementation of Yin's approach for conducting the multiple-case study, (d) the implementation of Kvale's approach for conducting the multiple-case study interviews, and (e) the use of thematic analysis for assessing and interpreting the collected data.

Chapter 2: Literature Review

The purpose of this qualitative multiple-case study was to explore and provide further understanding of accounting professors' perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions. The literature review is organized around several main topics that emerged from searching peer-reviewed resources. It begins with a succinct history of the IFRS, comprising its origin, development, and how IFRS has been taught over the years. The review of the literature depicts a logical and coherent approach to supporting the themes and concepts relevant to the research problem and the dissertation topic. Each subheading contains a synthesis, discussion, and analysis assessing the findings and implications of previous research as related to the teaching of IFRS in colleges and universities in the U.S. and its territories, including Puerto Rico.

Documentation

There are a multiplicity of available resources for exploring an infinity of topics transcending national frontiers. For developing the following literature review, the researcher took into consideration several searching strategies for getting top quality materials as the philosophic, theoretical, and conceptual framework for investigating the proposed topic. Some accounting education peer-reviewed journals provided a foundation for core concepts in relation to the dissertation research topic. Theoretical and conceptual topics regarding the accounting educators' perceptions and intentions to teach IFRS topics were located within peer-reviewed journals and scholarly research articles. Some of the databases used for locating the literature include EBSCOhost, ProQuest, SAGE Journals Online, Wiley Online Library, Google Scholar, PsycINFO, and

PsycARTICLES. A variety of sources of information were identified including published dissertations, books, journal articles, website directories, and periodical publications.

Some of the concepts and phrases used, separately and together, for identifying the information resources included *accounting education, Financial Accounting Standards Board, U.S. Generally Accepted Accounting Principles, International Accounting Standards Board, International Financial Reporting Standards, accounting academic programs, accounting training, IFRS education, perceived usefulness of IFRS, perceived social pressures for teaching IFRS, perceived degree of control for teaching IFRS, intentions to teach IFRS, theory of planned behavior, accounting faculty shortage, accounting educators' perceptions about IFRS, education theories, and the Puerto Rican perspective as related to IFRS.*

Historical and current literature in relation to these topics, their findings, and recommendations for future research are assessed in the review of the literature. As the dissertation process is a recurring and iterative research activity, further outcomes and sources of information were included progressively in the dissertation process and finally in the dissertation manuscript for completing this journey. The subheadings listed below comprise crucial and significant areas in association to the dissertation topic and as the foundation for exploring this study.

The following subheadings represent the key themes and findings that emerged from the body of existing literature with relationship to the dissertation topic. These subheadings include (a) historical literature, (b) accounting faculty shortage, (c) challenges for integrating IFRS into accounting academic programs, (d) educational approaches for implementing IFRS, (e) current trends in IFRS education, (f) the TPB, and

the (g) Puerto Rican perspective as related to IFRS.

Historical Literature

The IASC was founded on June 29, 1973, as a collaborative effort of accounting authoritative bodies from Australia, Canada, France, Germany, Ireland, Japan, Mexico, the Netherlands, the United Kingdom, and the U.S. (Tan et al., 2014). Their endeavors, as a commanding, reliable, and dependable accountancy body, included developing accounting rules, standards, and regulations known as IAS during the period comprising the years between 1973 and 2000 (Aitken & Wise, 1984; Baker & Burlaud, 2015).

Progressively, as of April 1, 2001, the IASB emerged as a global accounting standards setting authoritative body within the accounting profession (Eng et al., 2014; Larson & Kenny, 1996). The IASB's main objective is the development of a global set of accepted and recognized accounting rules and principles to guide the exercise of the accounting profession, to provide comparability and uniformity to financial reporting, and to bring transparency to financial markets worldwide (Collins, 1989; Moulin & Solomon, 1989).

The development of IFRS implies an international deliberative process for assessing different perspectives of interested parties including individuals and organizations around the world (Murphy, 2000). The insertion of the IASB in 2001 has contributed to the worldwide acceptance of IFRS for financial reporting purposes in over 100 nations (Berríos, 2012; Sugahara & Boland, 2011) while accounting authoritative bodies in other nations are allowing voluntary use of IFRS (Roussey, 1992). Other nations, in contrast, are pursuing the convergence of their national accounting standards and IFRS (Rezae, Smith, & Szendi, 2010; Wyatt & Yospe, 1993). In the context of the accounting field, the convergence of domestic accounting standards and IFRS involves

reducing the differences between the nation's accounting principles and rules as related to IFRS (Haverty, 2006; Rezae et al., 2010).

These issues affect accounting educators' endeavors within the classroom (Moqbel et al., 2013; Weiss, 2011). The project for the convergence of U.S. GAAP and IFRS has affected the development of accounting academic programs aligned with current trends in accounting education and the accounting profession fields (Thomas, 2009). The diversity of opinions and perspectives has affected the historical development and insertion of IFRS teaching within accounting academic programs (Berríos, 2012). Scholars have proposed a variety of alternatives for introducing IFRS within the accounting curricula including (a) the implementation of available Internet resources, (b) motivating companies to publish IFRS-based textbooks, and (c) integrating the discussion of international accounting cases within the accounting courses' content (Larson & Brady, 2009). The teaching of IFRS topics within accounting courses has been a topic of debate between accounting academics that propose the teaching of IFRS topics in the accounting principles course (Charkey & Hadden, 2006; Kinkela, Harris, & Malindredos, 2010) while others advocate for the teaching of IFRS in intermediate and advanced accounting courses (Conrod, 2010; Davidson & Francisco, 2009).

The history of IFRS teaching in U.S. colleges and universities also depicts a variety of perspectives, perceptions, and intentions for its inclusion in the curriculum. The strategy of infusion of IFRS topics within business schools' academic programs is not limited to accounting courses (LeBlanc, 2007). It implies providing a context about the culture and geography of other countries for offering to business learners, regardless of their major field, a worldwide perspective comprising the study (LeBlanc, 2007). A

further approach as revealed in the history of IFRS teaching comprises the development of a separate international accounting course that only requires learners to approve the accounting principles course prior to enrolling in this class (Durkee, 2006). This represents a means for introducing IFRS topics within business schools' academic programs but also challenges accounting educators because of the unavailability of resources and the extra effort required for developing curriculum materials (Miller & Becker, 2010). Advocates of this approach explain the implementation of this strategy is more challenging for accounting educators but facilitates business learners to gain a deeper comprehension of relevant international accounting issues and IFRS topics (Crosling, Edwards, & Schroder, 2008; McPeak et al., 2012).

The history of IFRS teaching also reflects that advocates of an alternative approach proposed that partnering with foreign organizations and public accounting firms may enable accounting educators' and learners' acquisition of a worldwide perspective of the accounting profession (Geary, Kutcher, & Porco, 2010; LeBlanc, 2007). In the case of a partnership with a public accounting firm, the partner commits one of its members to teach an accounting course that also adds the element of the hands-on experience of the lecturer; therefore, benefiting the program (Geary et al., 2010). In addition to strategies of infusion, the development of a separate international accounting course and partnering with foreign organizations or public accounting firms, there are also other approaches that are part of the historical development of IFRS teaching (LeBlanc, 2007).

These further pedagogical methodologies include the comparative, the multidisciplinary, and the issue approaches (LeBlanc, 2007). The comparative approach, as related to the teaching of IFRS implies, for example, contrasting the methodologies for

inventory costing in two different countries within an accounting course (Jeffers, Wei, & Askew, 2010). This approach may facilitate deepening in understanding international accounting topics when evaluating different perspectives (Raby, 1996). The multidisciplinary approach, in contrast, combines two or more academic disciplines for exploring an international topic (LeBlanc, 2007). In the context of IFRS, it may imply assessing the valuation of investments in different countries, its presentation in the firms' financial statements, and its impact on evaluating a potential investment in a foreign company (Kwok & Arpan, 1994). The issue approach is associated with assessing topics that are cross-cultural in nature (LeBlanc, 2007). From the perspective of accounting education, it can involve the development of a comparative accounting course for evaluating and assessing the similarities and differences between the accounting systems of several countries and its impact on worldwide trading (Hussein, 1996; Morris & Parker, 1998).

The history of IFRS teaching, as supported by the literature, is reflective of the variety of perspectives and perceptions related to IFRS education, and this is a relevant issue to address because accounting educators are expected to train future generations of accounting professionals (Thomas, 2009). Many accounting educators believe and understand teaching IFRS is useful while others are hesitant about teaching IFRS because of their perceptions of the usefulness of teaching IFRS, the social pressures for teaching IFRS, and their perceived degree of control for teaching IFRS (Moqbel et al., 2013); consequently, affecting educators' intentions to teach IFRS topics. Therefore, those discrepancies, as supported by the literature, reflect that understanding accounting educators' perceptions and intentions to teach IFRS and the other factors influencing

educators' perceptions and intentions to teach IFRS is a fertile area for exploration (Djatej et al., 2012; Marrero-Díaz, 2014; Moqbel et al., 2013). Recent decades in the accounting education arena reveals U.S. business schools teaching IFRS have a long route to go (Santos & Quilliam, 2013). The history of IFRS teaching exposes accounting educators are delivering IFRS at a very basic level, and learners are not fully prepared to apply IFRS in their endeavors within firms (Bui & Porter, 2010; Miller & Becker, 2010). The time has arrived when accounting academics have to go the extra mile for devoting time to solve the issues associated with teaching IFRS into the business curriculum, so, if required, students master the new accounting system at the same time that they continue applying U.S. GAAP as it corresponds (Coetzee & Schmulian, 2012; Munter & Reckers, 2009).

Accounting Faculty Shortage

The scarcity of accounting educators has resulted in low staffing levels in colleges and universities in the United States and its territories, therefore risking the development of an enhanced accounting curriculum (Boyle, Carpenter, & Hermanson, 2015). This situation is representative of high concern within the accounting academic community (Plumlee & Reckers, 2014). Academic institutions in the U.S. and its territories confront the challenge of increased demand for accounting educators in contrast to a decreased supply since the American Institute of Certified Public Accountants (AICPA) and the U.S. Bureau of Labor and Statistics anticipate the shortage will continue. Consequently, the supply of professors will not suffice to meet the demand of accounting educators in the workforce (AICPA, 2013). Interestingly, the AICPA expects for upcoming years, enrollment in undergraduate and graduate accounting programs will experience an over

60% increase in the number of applicants, but the shortage of accounting academics is expected to continue as a result of the exodus of the baby boomers from the accounting workforce (McCabe, 2015). For that reason, it is urgently needed that younger and skillful candidates enter the accounting education field (AICPA, 2013).

Economic constraints also contribute to the accounting faculty shortage because of the unavailability of financial resources for recruiting tenure-track accounting faculty positions (Schneider & Sheikh, 2012). Many organizations, including the AICPA, the American Accounting Association (AAA), the FASB, the IASB, the Association to Advance Collegiate Schools of Business (AACSB), the Accreditation Council for Business Schools and Programs (ACBSP), and the U.S. SEC have specified there is an urgent need for more accounting educators holding higher educational degrees because the competitive business setting demands accounting professionals able to perform in a globalized business environment (AICPA, 2013; Boyle et al., 2015; McCabe, 2015; Schneider & Sheikh, 2012). Financial limitations, have also created the scenario that department chairs and managers of colleges and universities opt for recruiting part-time faculty, non-tenure track full-timers, augmented class sizes, and diminished the number of sections for classes offered, which also implies further loads on tenure-track accounting educators and can impact the quality of accounting education negatively (Hunt & Jones, 2014).

The issue of encouraging more accounting professionals to enter in the accounting education arena and the shortage of accounting educators has been the subject of many studies and research for over 20 years (Baldwin, Lightbody, Brown, & Trinkle, 2012; Boyle, Hermanson, & Mensah, 2011; Fogarty & Holder, 2012). A study conducted in the

U.S. revealed the average age of accounting professors is 55 or older, and many already exceed 60 years; there are very few accounting educators in their early thirties (Schneider & Sheikh, 2012). The inquiry also exposed more than half of accounting professors in tenure-track positions will retire within the next 5-10 years, which further complicates the shortage of accounting professors. This research also indicated the number of accounting professors who retired during the period 2006-2014 totaled 1,500 while the average annual number of students who completed a doctoral degree in accounting was about 140, which shows the imbalance between the supply and demand for academically qualified accounting educators (Schneider & Sheikh, 2012). Representatives of the AICPA have said that the shortage of academically qualified accounting educators presents an opportunity for professionally qualified accountants to enter in the accounting education field (Braun & Mauldin, 2012). This, in contrast, presents an issue of concern for academic institutions with regard to the requirements of accrediting agencies such as the AACSB and ACBSP with regard to the requirements of specific percentages of academically qualified educators and the maximum percentage allowed for professionally qualified accounting educators (Bitter, 2014).

In addition, statistics show if the shortage of academically qualified accounting educators is not addressed and compensated, the problem will further aggravate the future prospects of the accounting profession (AICPA, 2013; Braun & Mauldin, 2012). KPMG and the American Accounting Association (AAA) conducted the 2014 IFRS in the accounting curriculum survey during the summer of 2014. This study is conducted annually by accounting academics participating in the annual meeting of the AAA (KPMG, 2014). According to the latest survey, 40% of department chairs in U.S.

business schools have not taken any action toward appointing accounting educators who will be in charge of integrating IFRS topics within current accounting courses (KPMG, 2014).

A study conducted in the U.S. explored the perceptions of accounting faculty and administrators of colleges and universities regarding the causes and alternative solutions for addressing the accounting faculty shortage (Boyle et al., 2015). Several studies conducted in U.S. business schools consistently reflected five leading causes associated with the accounting faculty shortage: (a) the retirement of academically qualified accounting professors (Boyle et al., 2015; Buchholz, Kass, & Gutic, 2013; Fogarty & Black, 2015), (b) lack of motivation for accounting faculty to pursue a doctorate in accounting because of the expensive tuition costs and time required for completing (Boyle, Carpenter, Hermanson, & Mensah, 2013; Brink, Glasscock, & Wier, 2012), (c) the emphasis given by business schools to recruit accounting faculty holding a doctorate degree for attaining professional accreditations to build up their standing and reputation (Bitter, 2014; Hunt, 2014; Hunt & Jones, 2014), (d) the accounting professionals' perception of an inferior income potential as an accounting academic when compared to earnings expectations in professional practice (Gary, Denison, & Bouillon, 2011; Plumlee & Reckers, 2014), and (e) an increased number of learners pursuing an accounting major; thus, increasing the demand for academically qualified accounting professors in contrast with a decreasing supply of educators (Boyle et al., 2013; Fogarty & Holder, 2012; Schneider & Sheikh, 2012).

There is a growing concern among educators for the scarcity of accounting educators, which is likely to worsen in the years ahead (Fogarty & Holder, 2012; Hunt &

Jones, 2014). Multiple investigations have revealed there is a need for increasing the number of accounting doctorates as a way for addressing the accounting faculty shortage (Baldwin et al., 2012; Boyle et al., 2015; Plumlee & Reckers, 2014). Leaders within academic institutions and the accounting education field have acknowledged the need for more professors holding a terminal degree in the accounting field as a means of providing an enhanced accounting curriculum (Boyle et al., 2011). Therefore, the hiring and retention of more accounting doctorates have been identified as a meaningful solution for dealing with the accounting faculty shortage and to provide for an improved and updated accounting curriculum (Apostolou, Dorminey, Hassell, & Watson, 2013; Hunt & Jones, 2014).

One of the two most recommended courses of action to follow for dealing with the accounting faculty shortage, as supported consistently within the literature, is the implementation and support of online accounting programs so more accounting professionals can attain advanced accounting degrees to evolve within their careers (Fajardo, 2014; Myring, Bott, & Edwards, 2014). Existing traditional accounting programs are not sufficient for providing the workforce with the increased demand for accounting professionals, which also implies the need for more accounting educators to train those learners (Tabatabaei, Solomon, Strickland, & Metrejean, 2014). For the last 10 years, attempts to attract more accounting professionals to enter in the accounting education field and to attain more advanced accounting degrees have resulted in an increase in the number of students enrolling in online accounting programs (Myring et al., 2014). Several studies have identified online accounting education as an alternative to mitigate the accounting faculty shortage (Fogarty & Holder, 2012; Hunt & Jones,

2014; Schneider & Sheikh, 2012). The development of online accounting programs as a means of addressing the accounting faculty shortage has contributed to an increase in the number of learners enrolling in online accounting programs but has also increased the demand for academically qualified accounting professors (Lindquist, 2012). This need contrasts with the decrease in the number of accounting educators available for teaching (Boyle et al., 2015).

Investigators have explained that the flexibility of online accounting programs has positively influenced the increase of more professionally and academically qualified accounting instructors in the accounting education field (Myring et al., 2014). Some of the advantages associated with pursuing an online accounting degree include facilitating the attainment of an accounting degree for accounting professionals while working and giving attention to other personal responsibilities and interests. The only materials learners need are a computer, Internet connection, and time management skills for fulfilling students' personal responsibilities while attending classes (Tabatabaei et al., 2014).

As academic institutions advocate for more accounting graduates with a master's or a terminal degree in the accounting field, research has demonstrated this proposed alternative solution has increased the enrollment in online accounting programs (Lindquist, 2012), which has resulted in more accounting professionals with advanced accounting degrees within the academe (Schwartz, 2012). Studies also revealed there are no statistically significant differences in the employers' recruiting decisions with regard to hiring a candidate holding an accounting degree completed in an online program in contrast to applicants who attained their degree in a traditional business school (Madsen,

2015; Metrejean & Noland, 2011; Schwartz, 2012). Moreover, investigators have explained online accounting education facilitates an increased access to accounting apprentices and fosters the training of accounting educators to teach in business schools (Fajardo, 2014; Khanlarian & Singh, 2013).

Nevertheless, a lack of accounting educators to implement such educational plans can fail if these strategies are not properly managed and implemented (Ellingson & Notbohm, 2012). In trying to cope with the issue of the current accounting faculty shortage it is important to point out that leaders of business schools and administrators of U.S. colleges and universities needed to ensure online accounting programs will deliver education as high-quality as that expected from traditional schools (Weil, McGuigan, Kern, & Hu, 2013). If so, more accounting professionals may have the opportunity to attain more advanced accounting degrees, which will also allow accounting professionals to enter in the accounting education arena (Reinstein, Higgins, & Rebele, 2014).

The other most recommended strategy for augmenting the number of accounting educators, as supported by the current literature, has to do with increasing the number of accounting PhDs (Boyle et al., 2013; Boyle et al., 2015; Buchholz et al., 2013). As discussed, this situation places more of a burden on the currently decreasing number of accounting educators because of the increased demand for accounting PhDs (HassabElnaby, Dobrzykowski, & Tran, 2012). The present situation as related to the accounting PhDs shortage accentuates the accounting faculty scarcity but also emphasizes the need for hiring academically qualified accounting educators committed to high quality in accounting education to prepare the next generations of accounting professionals able to apply IFRS in their endeavors within firms (Brink et al., 2012).

Several of the most well-known accounting firms and CPA societies along with the AICPA have developed the Accounting Doctoral Scholars Program since 2008 for encouraging and supporting accounting professionals to pursue a doctorate degree in the accounting field (Hasselback, Reinstein, & Abdolmohammadi, 2012; Stephens, Summers, Williams, & Wood, 2011). The program requires upon completing their degree, participants seek a tenure-track faculty position in the accounting education arena and become researchers in the field (Boyle et al., 2013). The hiring and recruitment of accounting educators holding a doctoral degree have been recommended as a strategic alternative to increasing the quality of academic programs (Plumlee & Reckers, 2014). The recruitment of accounting doctorates is expected to provide an alternative solution to the problems or issues that may arise in the exercise of accounting educators' endeavors within the classroom because of the potential requirement by the U.S. SEC for the implementation of IFRS for financial reporting purposes within publicly-traded companies (Moqbel et al., 2013). As well, there is the perception that Ph.D. faculty are self-directed to learning and research, so people who hold accounting PhDs are expected to be able to be ready to teach IFRS to accounting learners (KPMG, 2014).

On the other hand, the number of accounting professionals who complete a doctoral degree is lower than those who complete a terminal degree in other specialization fields (HassabElnaby et al., 2012). This is caused, mainly, because of some accounting doctoral programs requiring learners to be enrolled on a full-time basis, which requires the candidate having to give up their job to be full-time students (Boyle et al., 2015). Additionally, the potential income loss because of having to work on a part-time basis may discourage accounting professionals from pursuing a doctoral degree in

the accounting field (Brink et al., 2012). Although accounting faculty income is attractive, many accountants believe the potential additional income they may earn does not balance the effort required for attaining an accounting doctoral degree; therefore, many accounting professionals prefer getting employment in a CPA firm (Fogarty & Holder, 2012).

It is also important to point out the professional accreditation of accounting academic programs by agencies such as the AACSB and the ACBSP also means greater demand for educators with a doctorate degree in the accounting field (Bitter, 2014; Taylor & Finley, 2009). Additionally, the forthcoming retirements of accounting professors have been identified as one of the causes of the accounting faculty shortage (Buchholz et al., 2013). This implies accounting educators close to retirement do not consider as cost-effective the investment in time, money, and extra effort required to complete a doctoral degree, especially when they are almost finishing their professional accounting career as educators (Boyle et al., 2015; Fogarty & Black, 2015).

The accounting faculty shortage, as exposed in the literature, will continue affecting the accounting education field if effective strategies are not implemented for attracting and increasing the number of accounting professionals entering the accounting education arena (Fogarty & Holder, 2012; HassabElnaby et al., 2012; Plumlee & Reckers, 2014). Addressing these issues is relevant because of the further exploration needed for understanding accounting educators' perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions to teach IFRS within the accounting curricula (Moqbel et al., 2013).

If the accounting faculty shortage continues to grow, the human capital required

for educating the future generations of accounting professionals will not suffice (Boyle et al., 2013; Boyle et al., 2015). Since a recent study revealed that business schools' chairs and accounting faculty anticipate that accounting Ph.D. level faculty are expected to be completely qualified to teach IFRS but there are decreasing numbers of qualified accounting educators and accounting PhDs (KPMG, 2014), accounting education's current situation is dire (Boyle et al., 2011; Brink et al., 2012; Buchholz et al., 2013).

Challenges for Integrating IFRS into Accounting Academic Programs

Accounting academics teaching in the U.S. and its territories face a significant challenge in teaching IFRS in the accounting courses they teach. This challenge involves teaching a set of accounting standards that have been described as principles-based in contrast to U.S. GAAP, which are widely recognized to apply a rules-based approach (Jackling et al., 2012; Weiss, 2011). One such challenge has to do with the perceptions of many accounting educators that the teaching of IFRS to learners supports the development of critical thinking and analytical skills because of the judgment that is necessary to implement IFRS for financial reporting purposes (Persons, 2014; Tan et al., 2014). A study conducted in the U.S. involving 535 accounting professors found 57% considered a challenge not having curriculum resources to teach IFRS to students within the accounting principles and more advanced accounting courses (Cherubini et al., 2011).

Another survey of accounting professors reflected other specific items they identified as challenging elements to teaching IFRS, such as the shortage of updated textbooks and lack of continuing professional education to prepare for teaching IFRS (Miller & Becker, 2010; Zhu, Rich, Michenzi, & Cherubini, 2011). This research showed that 56% of surveyed educators spent 30 minutes or less on teaching IFRS within

the accounting principles course, and 27% of respondents indicated not covering any topic related to IFRS (Zhu et al., 2011). On the other hand, 38% of participants said that they do not include IFRS topics in the courses they teach because they are not familiar with IFRS, so they choose not to include those topics in their courses (Zhu et al., 2011). These findings harmonize with the results of the surveys conducted annually by KPMG and the AAA (Jackling, 2013; Yoon et al., 2013). The results of the 2008 survey, the year when they started administering the IFRS survey within accounting academics, showed that 89% of accounting professors link the content of the courses accounting professors teach to specific textbooks and that 42% of educators understood publishing textbooks containing updated IFRS topics would occur after the 2010-2011 academic year (Jackling, 2013; KPMG, 2014; Miller & Becker, 2010).

However, there has been a noticeable but gradual reduction in the level of uncertainty perceived by accounting professors related to the availability of IFRS teaching resources and curriculum materials (Larson & Street, 2011). For the years 2011 and 2014, 60% and 44% of participants, respectively, considered the availability of IFRS curriculum materials challenging (Jackling, 2013; Yoon et al., 2013). In spite of this, it is important to note the percentages described above are representative of all participants who answered the survey research tool for each specific date (KPMG, 2014). The number of participating accounting professors in the KPMG/AAA IFRS survey was 638 and 349 for the years 2011 and 2014 respectively (KPMG, 2014). From these figures, it might be inferred the percentage reduction in educators' perception regarding the limited availability of resources about IFRS relates to the number of participants and not necessarily that accounting educators' perceptions in terms of the availability of IFRS

teaching resources have reduced. The percentage decrease in the number of participants was 45% less when compared to the data from the previous study, so identifying the causes for the limited participation may be important (Jackling, 2013; KPMG, 2014; Miller & Becker, 2010; Yoon et al., 2013).

Despite these criticisms of little or no availability of IFRS teaching resources, there is the opinion there is a broad range of current and relevant resources for teaching IFRS (Tan et al., 2014). Larson and Street (2011) indicated a series of workshops and presentations sponsored by the IFRS Foundation Teaching Initiative and the International Association for Accounting Education and Research have made available a variety of high-quality IFRS educational materials. The authors offered practical suggestions on the methodology to be implemented to include IFRS topics within accounting courses (Larson & Street, 2011). According to their opinion, the language factor should not be an obstacle in the process of updating accounting academic programs. Harmonizing with this perspective, the AICPA offers an IFRS certificate program that is available online in several languages (AICPA, 2015). Likewise, there are several IFRS resources available in other languages at little or no cost to ease the teaching and learning processes of IFRS for both educators and accounting learners (Apostolou et al., 2013; Larson & Street, 2011; Tan et al., 2014).

Other proponents explain there are other textbooks published on IFRS but indicate the perceptions of accounting professors are they are inadequate to develop the critical thinking and analytical skills demanded for the application of IFRS for financial reporting purposes (Stokes, Isaacson, & Clopper, 2011). To offset this challenge or obstacle, as perceived by accounting educators, several academics who favor the teaching

of IFRS in accounting courses have recommended the implementation of a variety of teaching methodologies including simulations, role plays, problem-based learning, case analyses with alternative solutions, and oral presentations (Coetzee & Schmulian, 2012). The application of diverse pedagogical techniques facilitates the transition for attaining the objective of getting on the right path to achieving the goal of accounting education as related to IFRS (Bishop, Caston, & King, 2014). Further educational alternatives for overcoming this challenge include the promotion of a framework-based approach to the teaching of IFRS as well as revising and accessing Worldwide Web sites, textbooks, and IFRS course materials used in other countries to get the needed advice and guidance for implementing IFRS within the accounting curricula in U.S. business schools (Apostolou et al., 2013; Coetzee & Schmulian, 2012; Jackling et al., 2012; Wells, 2011).

The IFRS survey performed by the KPMG/AAA during the summer of 2014, however, showed only 25% of the survey respondents have assessed IFRS teaching materials and case studies developed by well-recognized accounting firms (KPMG, 2014). These findings differ considerably from the related figures with the results of the survey administered in 2010 when 34% of participating accounting educators replied affirmatively to this question item (KPMG, 2014). Other relevant outcomes of this study showed that 69% and 68% of accounting educators, for the years 2014 and 2011 respectively, considered the inclusion of IFRS topics within the current course content as one of the biggest challenges for their endeavors within the classroom (KPMG, 2014). Similarly, accounting professors considered challenging the inclusion of IFRS topics in the accounting courses educators teach because of the heavy load in terms of accounting courses' content as described in the corresponding course syllabi (Jackling et al., 2012;

Loebl, 2014).

An additional investigation conducted in the U.S. showed accounting professors perceived indecision and hesitation as related to the exact date when the U.S. SEC will finally decide whether IFRS are to be applied by publicly-traded companies for financial reporting purposes or not (Miller & Becker, 2010; Tan et al., 2014). The unwillingness of many accounting educators to teach IFRS topics has to do with the potential convergence between U.S. GAAP and IFRS, which affects educators' intentions to teach IFRS topics (Bandyopadhyay & McGee, 2012). Another study reflected accounting educators explained because of the uncertainty of IFRS implementation it was less likely to propose and implement changes to accounting academic programs (Cherry & Schwartz, 2013). These results harmonize with the findings of the KPMG/AAA IFRS survey conducted during the summer of 2014 in the U.S. in which participants indicated a reduced degree of participation in these studies is associated with the lack of consistency of the U.S. SEC to adopt a position on the matter of the specific date for deciding whether publicly-traded companies will be required to apply IFRS for financial reporting purposes (Cherry & Schwartz, 2013; KPMG, 2014).

Educational Approaches for Implementing IFRS

Accounting professors' preferred approach to the teaching of IFRS topics within the courses educators teach, as supported by the literature, has to do with their perceptions about the usefulness of teaching IFRS and their perspective as related to the most effective educational methodologies (Djatej et al., 2012; Tan et al., 2014). The accounting educators' perceptions regarding how beneficial, advantageous, convenient, fruitful, and appropriate are the teaching of IFRS to accounting learners is a determining

factor related to educators' intention to teach IFRS topics in the courses they lecture (Moqbel et al., 2013). There is a great diversity of opinions between accounting academics ranging from a favorable attitude to those who argue against the usefulness and appropriateness of teaching IFRS topics within accounting courses (Jackling, 2013). Some accounting professors contend the uncertainty about the precise date when the U.S. SEC decide whether U.S. GAAP or IFRS will be applicable to public corporations turns them hesitant about teaching IFRS (Cherry & Schwartz, 2013; Street, 2012).

There are differing opinions with regard to the appropriate course level for the teaching of IFRS topics. These debates and controversies reflect the accounting educators' perceptions about the usefulness of teaching IFRS topics to accounting learners (Jackling, 2013; Moqbel et al., 2013). The understanding of many accounting educators is that IFRS should be taught in upper-level accounting courses such as intermediate accounting (Conrod, 2010). Educators' perception is that students enrolled in the intermediate accounting courses are mainly those who major in accounting and have already been exposed to complex accounting topics in relation to the exercise of the accounting profession (Conrod, 2010; Bandyopadhyay & McGee, 2012). Additionally, as a great portion of the intermediate accounting courses' content is associated with the study of corporate accounting and financial reporting, educators believe this type of course favors accounting learners becoming exposed to IFRS so learners can understand the differences between U.S. GAAP and IFRS (Conrod, 2010; Hall & Bandyopadhyay, 2012; Tan et al., 2014).

The California Society of Certified Public Accountants (CalCPA) conducted a study for exploring employers' expectations regarding undergraduate accounting majors,

specifically on issues associated with IFRS acquaintance, skills, and abilities (Yoon et al., 2013). Researchers sent a total of 10,000 online survey questionnaires from which they received 166 usable responses. Another study explored the perceptions of accounting educators teaching the introductory financial accounting course (Zhu et al., 2011). This research was conducted across U.S. colleges and universities and included accounting professors listed in the Hasselback's Accounting Faculty Directory. Investigators sent 1,649 surveys to 454 U.S. colleges and universities and received 348 valid and usable responses (Zhu et al., 2011).

The inquiry conducted by CalCPA found that 13.7% of respondents considered it appropriate to teach IFRS topics only in the intermediate accounting courses, but 27.3% perceived accounting educators should teach IFRS in all financial accounting courses because of its usefulness (Yoon et al., 2013). In contrast, Zhu et al. (2011) discovered that 56% of accounting educators teaching the introductory financial accounting course spent less than 30 minutes of study on IFRS topics during the academic term teaching the course. These outcomes contrast with the accounting educators' perception suggesting the accounting principles course is the only contact for non-accounting majors with accounting topics, consequently giving learners the opportunity for having an international perspective of the accounting profession (Coetzee & Schmulian, 2012; Kinkela et al., 2010; Tan et al., 2014). The previously described outcomes reflect there is a disparity between accounting educators' perceptions related to the course level where IFRS topics should be taught. If that is the case, then spending 30 minutes or less on teaching IFRS over the duration of the course will not suffice to provide learners with the essential tools related to IFRS. In addition, it is relevant to assess the rationale of those

accounting educators who do not favor the teaching of IFRS topics within accounting courses (Moqbel et al., 2013).

The 2014 KPMG/AAA IFRS study demonstrated, that among accounting educators who have included substantial components of IFRS into an existing accounting course, 81% of participants recommend teaching IFRS topics in the intermediate accounting course, while 19% favored the teaching of IFRS in the accounting principles course (KPMG, 2014). These results juxtapose with those obtained from CalCPA's study, which found only 13.7% considered it suitable to teach IFRS in the intermediate accounting courses (Yoon et al., 2013). This confirms there is no consensus among accounting educators related to the course level at which the teaching of IFRS is most appropriate (KPMG, 2014; Yoon et al., 2013).

The differences between the obtained outcomes from these studies related to accounting educators' perceptions for teaching IFRS topics may be explained owing to the CalCPA study being conducted only in the Southern California region (Yoon et al., 2013) in contrast to the study carried out by Zhu et al. (2011), which included 458 academic institutions across the U.S.. Additionally, the outcomes of the KPMG/AAA research reflected that 81% of participant institutions held the AACSB accreditation and 54% of participants from AACSB accredited institutions held additional accreditation for the accounting academic program too (KPMG, 2014). Since the CalCPA study was concentrated in a specific geographical region, the scope of research performed by Zhu et al. (2011) was broader, while the KPMG/AAA inquiry was more focused on accredited institutions. The differences in the profiles of participants certainly influenced the outcomes of the studies (Bitter, 2014; KPMG, 2014; Zhu et al., 2011).

A study was conducted implementing a content analysis research method and applying a meaning-oriented approach for providing more understanding and comprehension of the two accounting standards related to the amount of interest that can be capitalized or recorded in an expense account (Bradbury & Schröder, 2012). Investigators developed a coding system and performed extensive tests for ensuring the consistency of the coding system. The outcomes of this inquiry match with the belief of accounting educators and accounting authoritative bodies suggesting IFRS implement a principles-based approach in contrast to a rules-based approach as required by U.S. GAAP (Conrod, 2010). The opinion of those who favored the teaching of IFRS in intermediate accounting courses was that because IFRS is principles-based, it is expected that accounting learners possess a solid accounting foundation and background, which may allow students to exercise the judgment required when interpreting and applying IFRS about specific financial accounting and reporting issues (KPMG, 2014). Therefore, advocates of teaching IFRS in the intermediate accounting courses believe IFRS is more flexible than U.S. GAAP since the latter is rules-based (Conrod, 2010). Educators' perception was U.S. GAAP has resulted in more rigid guidance because the focus is on form rather than on the economic substance of a commercial transaction (Cohen et al., 2013; Persons, 2014). That U.S. GAAP is rules-based implies that according to accounting professors' perceptions, educators are provided with fewer opportunities to contribute to the development of the judgmental capabilities required for applying IFRS for financial reporting purposes (Cherry & Schwartz, 2013; Chiang, 2013; Davidson & Francisco, 2009).

Other advocates propose teaching IFRS topics within the accounting principles

course is preferable than teaching those subjects in more advanced accounting courses (Kinkela et al., 2010; Zhu et al., 2011). Educators' perception is that there is a real need for providing all business learners with an opportunity to become aware and well-informed about relevant topics, such as IFRS, regardless of whether students are to major or not in the accounting field (Coetzee & Schmulian, 2012). The professors' view is that for non-accounting majors, the accounting principles course represents their only opportunity to deepen their understanding of significant accounting issues and topics (Kinkela et al., 2010; Zhu et al., 2011).

A further perception on this matter is the proposition by other accounting educators who recommend the teaching of IFRS topics in a stand-alone course because professors feel there are enough course materials for extensively covering IFRS issues (Larson & Street, 2011). This opinion concurs with the findings of the KPMG/AAA survey conducted during 2014, which revealed 33% of participants believed a separate international accounting course would be the best option for teaching IFRS topics and that learners should enroll in the course after completing the intermediate accounting courses (KPMG, 2014). The rationale for this opinion was that students in the intermediate accounting course are exposed to advanced accounting topics and corporate financial reporting, so they are expected to have a sound basis for better understanding the differences between U.S. GAAP and IFRS (Persons, 2014). Regarding the 33% previously described, it is important to emphasize the number of participants who answered the 2014 KPMG/AAA IFRS survey was 349; but, only 221 participants responded to the question item associated with the course in which they consider appropriate the teaching of IFRS topics (KPMG, 2014).

The number of participants who answered the KPMG/AAA IFRS survey was 808, 638, and 349 for the years 2010, 2011, and 2014 respectively (KPMG, 2014). These results reveal a considerable and progressive reduction in the number of participants despite the data collection process being consistent (KPMG, 2014). Researchers suppose the decreased participation of accounting faculty in the survey reflects educators' discontentment with the ambiguity of the U.S. SEC in assuming a clear position related to when and whether U.S. publicly-traded companies will apply IFRS or U.S. GAAP for financial reporting purposes (Cherry & Schwartz, 2013; Silva-Guerreiro et al., 2014; Street, 2012).

Additionally, there is another accounting educators' perception related to the course level in which to teach IFRS. Some proponents recommend the advanced accounting course is the better option for teaching IFRS (Detzen, Hoffmann, & Zülch, 2013). The claim of these advocates is that students enrolled in the advanced accounting course should have already completed and approved the intermediate accounting courses, so they are expected to have the required analytical skills for evaluating the quality of information and fair value accounting issues (Detzen et al., 2013). The educators' rationale is that learners enrolled in this course have been exposed extensively to corporate financial accounting; therefore, students have the required tools to understand more complex topics that comprise, among others, business combinations, accounting for headquarters and branches, and consolidated financial statements (Detzen et al., 2013; Sam Sedki, Smith, & Strickland, 2014). This is supported by 44% of participants who answered the 2014 KPMG/AAA IFRS survey favoring the teaching of IFRS topics in the advanced accounting course (KPMG, 2014).

Additional controversies exist within accounting academics regarding the best instructional approach to use for teaching IFRS topics, specifically those associated with the implementation of a teacher-centered or a student-centered methodology (Phillips & Volker, 2014; Pollard, 2014). Scholars have constantly advocated for the learner-centered methodology because it applies a constructivist approach that encourages the students' acquisition and advancement of the analytical, reasoning, and critical skills that pupils should possess when applying IFRS for financial reporting purposes (Coetzee & Schmulian, 2012; Weaver & Kulesza, 2014). Advocates of the learner-centered educational approach propose that students acquire a deeper understanding and learn more complex accounting concepts because students participate actively in the teaching and learning processes and become involved in the problem-solving activity (Senior, Howard, Reddy, Clark, & Lim, 2012; Stanley & Marsden, 2012).

The teacher or lecturer-centered approach is characterized by an educator fully controlling the teaching and learning process (Coetzee & Schmulian, 2012). When applying this instructional approach, the accounting educator provides course materials, lectures, and explanations and learners assume a passive or a recipient role during the lesson with the topics and concepts taught and receive explanations regarding how students should apply those concepts when performing within a firm (Al Faris et al., 2013). Advocates of the teacher-centered approach recommend this instructional methodology since research has revealed that in business schools where accounting educators teach utilizing this educational technique, more accounting graduates succeeded in the professional accountancy exams (Coetzee & Schmulian, 2012). Since psychological theorists contend the learner-centered approach is more effective for

teaching students (Bishop et al., 2014), it would be beneficial to the accounting education field assessing and contrasting the impact of implementing both pedagogical methodologies in the passing rate of candidates registering for the CPA exam in the U.S. and its territories since the test now includes IFRS topics.

Critics of implementing the lecturer-centered approach in the introductory accounting course complain this educational technique deters accounting learners from developing critical thinking, analytical skills, teamwork capabilities, and engagement; talents needed to apply IFRS and to acquire more sophisticated and complex accounting concepts (Al Faris et al., 2013; Coetzee & Schmulian, 2012; Li & Guo, 2015). This viewpoint harmonizes with the perception of those who propose educators should not dominate the teaching and learning process since professors should become facilitators of the process; learners should perform an active role in attaining the purpose of teaching (Ito, 2014; Smart, Witt, & Scott, 2012). Consequently, accounting educators face the challenge of developing course materials and a teaching and learning environment that provides flexibility respecting course content, while contributing to the development of critical thinking and analytical skills, determining which evaluation techniques to implement for assessing the learners' progress, and for safeguarding the course content is ample enough for assisting learners in the attainment of the course learning objectives (Janor et al., 2013; Lawson et al., 2014; Li & Guo, 2015).

Current Trends in IFRS Education

Scholars have extensively investigated the need and the relevance of integrating IFRS topics within accounting academic programs (Apostolou, Dorminey, Hassell, & Rebele, 2015). Investigators have explored these issues in different countries and regions

including South Africa (Coetzee & Schmulian, 2013), Canada (Hilton & Johnstone, 2013), Australia (Jackling et al., 2013), Latin America (Berríos, 2012), the U.S. and its territories (Bandyopadhyay & McGee, 2012; Cherubini et al., 2011; Street, 2012; Zhu et al., 2011), and Puerto Rico (Berríos, 2012; Marrero-Díaz, 2014). The results of the studies conducted in Australia, Canada, and South Africa show accounting educators already teaching IFRS perceive the implementation of a principles-based approach to teaching IFRS result in the learners' attainment of a more enduring knowledge acquisition and the development of professional and analytical skills (Coetzee & Schmulian, 2013; Hilton & Johnstone, 2013; Jackling et al., 2013). In contrast, U.S. business colleges and universities, as exposed in the literature, do not depict agreement as related to the relevance and the pedagogical methodologies for teaching IFRS because of the unavailability of IFRS-based curriculum materials and the lack of institutional support for continuing professional education activities regarding IFRS topics (Bandyopadhyay & McGee, 2012; Cherubini et al., 2011; Miller & Becker, 2010; Street, 2012; Zhu et al., 2011). The investigation conducted in Latin America reveals only 23% of Latin American business schools reported being ready for IFRS teaching while only 27% of accounting professors teaching in U.S. and its territories, which includes Puerto Rico, understand that educators are skilled and qualified to teach IFRS topics (Berríos, 2012).

In summary, there are obvious contrasts between accounting academics from different countries regarding their perceptions and intentions to teach IFRS topics (Bandyopadhyay & McGee, 2012; Street, 2012; Zhu et al., 2011). The literature reveals accounting educators teaching in U.S. and its territories are more hesitant when compared

to other accounting academics around the world (Berríos, 2012; Miller & Becker, 2010; Moqbel et al., 2013). The recommendations done by investigators who have conducted studies performed in U.S. and its territories, which includes Puerto Rico, are that U.S. accounting educators should increase their familiarity with IFRS and awareness of the usefulness of teaching IFRS and ought to take actions to enhance their intention to integrate IFRS into the courses educators teach (Feucht, Imhof, Smith, & Wang, 2011; Langmead, Sedaghat, & Unger, 2010; Marrero-Díaz, 2014; Moqbel et al., 2013).

A pronouncement published by the U.S. SEC allows U.S. local organizations to apply IFRS for financial reporting purposes (SEC, 2007). As well, the U.S. SEC issued a report that accentuated the relevance of issuing a universal set of high-quality accounting standards for providing uniformity to the exercise of the accounting profession (SEC, 2012). Infusing standardization and homogeneity to the exercise of the accounting profession would require modifying and adapting accounting academic programs for preparing accounting learners to perform in a real job scenario that may include the application of IFRS for preparing the firms' financial statements (Apostolou et al., 2015; Hopper, 2013; Tan et al., 2014). The outcomes of the 2014 KPMG/AAA IFRS survey have demonstrated the accounting education field in the U.S. and its territories requires an update to align with current trends within accounting education worldwide (Buchholz & Liu, 2013; KPMG, 2014). Correspondingly, investigators who conducted further studies have recommended the teaching of IFRS topics within the accounting curricula in other nations comprising the United Kingdom (Stoner & Sangster, 2013), Brazil (Carvalho & Salotti, 2013), France (Bonnier, Demerens, Hossfeld, & Le Manh, 2013), and Russia (Vysotskaya & Prokofieva, 2013).

In contrast, opponents contend that accounting educators in U.S. colleges and universities should not teach IFRS topics (Haber, 2010; Ohlgart & Ernst, 2011; Yallapragada, Roe, & Toma, 2014). The opponents' judgment is the competitive business environment is constantly changing so accounting instructors should be responsible for providing students with the training and skills needed to perform in a real world scenario (Hopper, 2013); but accounting academics are not expected to anticipate or predict the changes that will affect the accounting profession and, consequently, affect their performance as educators (Haber, 2010; Liu & Hildebeitel, 2010; Ohlgart & Ernst, 2011; Yallapragada et al., 2014). A further motivation for accounting educators' resistance and hesitation is associated with their belief regarding the ambiguity of the U.S. SEC in conveying the specific date, if any, when IFRS is to be applied for financial reporting purposes (KPMG, 2014; Yallapragada et al., 2014). This perception harmonizes with the findings of a study conducted by accounting academics in the U.S. and its territories, which revealed that an unfavorable attitude toward IFRS discourages accounting educators' intentions to teach IFRS topics within the courses educators teach since there are many doubts about the benefits of teaching IFRS while teaching U.S. GAAP concurrently (Moqbel et al., 2013).

Both Haber (2010) and Schipper (2003) recommended both U.S. GAAP and IFRS are principles-based, so their argument was accounting educators do not need additional training related to the teaching of IFRS because, in its origins, U.S. GAAP is principles-based like IFRS, but its approach has progressively emerged as a rules-based one. Haber's and Schipper's opinion contradicted the perception of other academics within the accounting academic field that insist in differentiating U.S. GAAP as a rules-based

approach while IFRS is considered a principles-based approach (Bradbury & Schröder, 2012; Haber, 2010; Persons, 2014; Schipper, 2003; Tan et al., 2014). As opposed to Haber's and Schipper's propositions, many researchers and accounting academics have recommended IFRS-based continuing professional education activities for accounting educators are very important because of the existing differences between both sets of accounting standards (Chiang, 2013; Lassila & Smith, 2012; Lively & Mastracchio, 2012). Some of these differences comprise the conceptual framework of both sets of accounting standards and the approach they require for their application when recording business transactions and for financial reporting purposes (Chiang, 2013; Persons, 2014; Wells, 2011).

Worldwide trading demands business schools provide learners with the skills students need to accomplish the employers' expectations in the performance of their jobs within firms (Bui & Porter, 2010). Aligned with this real need, many organizations, including the International Accounting Standards Committee Foundation, the International Federation of Accountants, the American Accounting Association, and other qualified accounting bodies and academics have developed IFRS resources and curriculum materials that are available for training accounting educators (Tyrrall & Aggestam, 2011). The AICPA, as well, has developed the IFRS certificate program, which is available in English and Spanish (AICPA, 2015), so barriers associated with language do not hinder the accessibility to those IFRS resources. Nevertheless, sometimes there are financial issues related to gaining access to those resources, impeding their use and implementation as has occurred in the cases of Nigeria and Albania (Madawaki, 2012; Miller & Becker, 2010). The outcomes of the KPMG/AAA

IFRS survey revealed U.S. accounting educators perceive the majority of administrators of U.S. business schools are not aware of the technological resources and financial support professors need for their continuing professional education with reference to IFRS topics (Hopper, 2013). These results harmonize with the fact documented in the literature that administrators of colleges and universities are not knowledgeable and well-informed about the additional financial resources and efforts required for updating accounting academic programs (Jackling, 2013; KPMG, 2014; Miller & Becker, 2010).

This reality provides further understanding to accounting educators' perceptions associated with existing social pressures for teaching IFRS because accounting educators believe many administrators of U.S. academic institutions are unaware of the additional resources and tools professors need for revising and updating accounting academic programs (Berríos, 2012; Hopper, 2013). This lack of support may deter educators from addressing these relevant issues that may affect their endeavors within the classroom (Jackling, 2013). Additionally, accounting educators have reported managers at U.S. business schools lack a thorough understanding of the need for aligning accounting academic programs with current trends in the accounting education field (Buchholz & Liu, 2013). This is especially noticeable when individuals holding top decision-making positions in academic institutions do not have a background in the business administration and accounting fields (Berríos, 2012; KPMG, 2014).

Theory of Planned Behavior (TPB)

As exposed in TPB's content, individuals' behavioral intentions have to do with the human aim, wish, desire, and capacity for executing a specific action or to observe a particular behavior (Ajzen, 1991). Advocates of TPB suggest a behavioral intention is

understood as a psychological tension that precedes and leads to action (Demir, 2010; Djatej et al., 2012; Moqbel et al., 2013; Underwood, 2012). There are many motivational elements that influence humans' behavioral intentions and reveal the strength and intensity of their desire to observe a behavior or to attain certain performance (Young, Lierman, Powell-Cope, Kasprzyk, & Benoliel, 1991). An intention, as well, is an expression of an anticipated behavior, but only in the situation where the individual can exercise deliberate control over his or her behavior (Hsu & Huang, 2012).

Many researchers have applied TPB for exploring several topics including: (a) accounting practitioners' behavioral intentions toward the adoption of IFRS (Djatej et al., 2012), (b) educators' intention and willingness to teach specific topics (Teo, Koh, & Lee, 2011; Underwood, 2012), (c) educators' Internet usage for their professional development (Demir, 2010), (d) accounting academics' readiness for IFRS (Moqbel et al., 2013), and (e) professors' decisions as related to integrate technology into the courses they teach (Lee, Cerreto, & Lee, 2010). The explorations of these topics have helped in providing further understanding as related to a variety of topics and provided a context to the conducted study for developing a supportive and collaborative environment within the accounting education field (Apostolou et al., 2013). These results also help to understand that within an academic environment, the intention to perform a particular behavior can be fostered and supported by favorable attitudes and perceptions, positive perceived social pressures, the availability of resources, and the perception of having certain degree of control (Underwood, 2012).

The outcomes of these investigations added new perspectives to this research for sharing them with accounting professors since perceived usefulness, perceived ease of

learning, and perceived degree of control, as reported in the literature, may directly support accounting educators' intention to teach IFRS topics (Moqbel et al., 2013; Teo et al., 2011). Additionally, these results serve as a reminder to accounting educators to have self-awareness of how social pressures, perceived difficulties, and existing differences between U.S GAAP and IFRS affect accounting educators' attitude, perceptions, and intentions to teach IFRS (Djatej et al., 2012). Because many investigators have applied TPB for conducting previous research within an academic environment, the outcomes of former studies have guided to inform and conceptualize the elements that are influential, through conduct, actions, and words, to behavioral intentions (Demir, 2010; Lee et al., 2010).

The outcomes of the previously described studies clarified what constitutes behavioral intentions, attitude, subjective norms, and perceived behavioral control (Demir, 2010; Lee et al., 2010; Underwood, 2012). Therefore, these constructs can be applied to the proposed study for exploring accounting educators' perceptions and intentions to teach IFRS topics (Djatej et al., 2012; Teo et al., 2011). This way TPB can be applied to helping to develop and transform accounting academic programs to serve stakeholders better as aligned to current trends within the accounting education and the accounting profession fields (Moqbel et al., 2013).

Opponents of TPB argue there are some ambiguities in the theory for predicting precise behavioral intentions from the perspective of general and imprecise concepts (Eagly & Chaiken, 1993; Ogden, 2015). A criticism to TPB, for example, suggests the theory excludes the influence of emotions according to the expected affective results that may arise from performing a particular behavior (Sniehotta, Pousseau, & Araújo-Soares,

2014). Another reproach is TPB focuses only on the cognitive processes but ignores unconscious influences, emotive, and sensitive aspects related to behavioral intention (Conner, Gaston, Sheeran, & Germain, 2013; Echabe & Garate, 1994).

Other detractors suggest TPB provides a stagnant explanation and an exaggerated view of the human process of decision making with regard to performing a particular behavior (McEachan, Conner, Taylor, & Lawton, 2011; Sheeran, Gollwitzer, & Bargh, 2013). The detractors' point is TPB emphasizes mainly rational reasoning but overlooks temporal dynamics (Hall & Fong, 2007) so opponents suggest there is a need for developing a more comprehensive model that better describes human behavior (Armitage, 2015; Schwarzer, 2014). Different investigators, as well, propose subjective norms and the general understanding of normative beliefs, as described in the theory's content, lack a sound theoretical and empirical foundation for predicting an individual's comportment (Echabe, 1994; Sniehotta et al., 2014). Additionally, researchers who do not favor TPB at all, recommend for a more comprehensive theoretical foundation, new variables such as reflective or impulsive determinants of human behavior should be considered in the analysis (Johnston & White, 2003; Leventhal & Cameron, 1987). Detractors of TPB explain those elements may interact differently as proposed in the theory; therefore, affecting the process of forming motivation that may be translated into performing a particular behavior (Ogden, 2015; Sheeran et al., 2013).

As participation in worldwide trading has increased, there is a need for speaking a common language in the accounting education arena to create supportive learning environments for students that also facilitate the endeavors of accounting educators within the classroom (Aksoylu, 2014; Berríos, 2012). Accounting faculty members have

different perceptions about the usefulness and relevance of incorporating IFRS topics within the accounting curricula (Harper et al., 2012). According to educators' perceptions are their beliefs about how teaching or not teaching IFRS impacts the development of updated accounting academic programs aligned with current trends within the accounting profession and the accounting education fields (Erchinger, 2012; Tan et al., 2014). Thus, it became apparent there was a need to explore more deeply accounting professors' perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions (Djatej et al., 2012; Harris et al., 2013; Moqbel et al., 2013).

Researchers are concerned that accounting educators' having negative perceptions about the usefulness of teaching IFRS topics might endanger the quality of accounting education (Tan et al., 2014). TPB explains attitude, subjective norm, and perceived behavioral control affect an individual's intention to perform the behavior under consideration (Ajzen, 1991, 2001, 2011, 2015). Thus, the construct intention as related to the teaching of IFRS topics is somewhat complicated to define and interpret in theoretical jargons because the intention to teach is considered as inherent to the functions performed by accounting educators (Moqbel et al., 2013). Because of the accounting faculty shortage, most U.S. business schools have focused their efforts on the hiring and retaining issues associated with accounting educators and do not consistently include an IFRS framework in their curricula or as a core component of business programs (Hunt & Jones, 2014; Schneider & Sheikh, 2012).

Accounting professors who are not confident of the usefulness of teaching IFRS to accounting learners may not be willing to deliver IFRS topics within the courses they

teach and this may have negative consequences as accounting professionals make the transition from the classroom to practice in a real job scenario (Marrero-Díaz, 2014; Miller & Becker, 2010). Tan et al. (2014) described accounting educators should be enthusiastic about teaching IFRS topics because they are expected to train future generations of accounting professionals able to perform in a globalized business environment. In contrast, over 60% of accounting educators teaching in the U.S. and its territories are reluctant about teaching IFRS (Jackling et al., 2012). Just 27% of them feel ready to teach IFRS, which represents a challenge for updating accounting academic programs (Berríos, 2012).

The accounting professors' shortage is anticipated to reach impressive proportions, which has resulted in business schools taking actions to hire and retain desirable and well-trained accounting faculty consequently putting in a secondary place the need for updating accounting academic programs to include IFRS topics (Hunt & Jones, 2014; Schneider & Sheikh, 2012). This situation is reflective of the social pressures related to the unawareness of many administrators of colleges and universities of the need for modernizing and updating accounting academic programs (Hunt & Jones, 2014; Schneider & Sheikh, 2012). Several studies' literature reviews addressed that as more countries have transitioned from domestic GAAP to IFRS, there is growing concern whether students' needs are being met by accounting educators in business schools (Coetzee & Schmulian, 2013; Hilton & Johnstone, 2013; Jackling et al., 2013). Moqbel et al. (2013) indicated many accounting classrooms lacked IFRS content, which gives the impression accounting educators have misgivings about the usefulness of teaching IFRS. In contrast, other accounting professors perceive, in topics where there are differences

between U.S. GAAP and IFRS, it is preferable to teach the IFRS approach for a specific topic first because of its usefulness in contributing to the learners' critical thinking and analytical skills development (Ryack et al., 2015). These differences add context to the need for exploring, deepening, and providing further understanding about accounting educators' perceptions and intentions to teach IFRS topics (Djatej et al., 2012; Moqbel et al., 2013).

Three studies' data themes indicated TPB is broad and allows for guidance for the business education field and education research (Moqbel & Bakay, 2010; Moqbel et al., 2013; Teo et al., 2011). TPB clearly iterated the more positive the attitude and subjective norm with regard to a specific behavior, and the higher the perceived degree of control, the individual's intention to execute and perform the behavior under consideration will be positively influenced (Ajzen, 1991, 2001, 2011, 2015). Literature describing Ajzen's TPB also indicated subjective norm in accounting education denoted the importance of relating to others' opinion with regard to the teaching of IFRS topics (Moqbel et al., 2013). Attitudes and perceived degree of control, as described in a study, influence the perceived facilitating conditions, consequently affecting the perceived usefulness (Teo et al., 2011).

As accounting faculty shift from the traditional teaching of domestic GAAP to IFRS, the constructs from Ajzen's TPB allow for the guidance of exploring, deepening, and providing further understanding of accounting faculty perceptions and intentions to teach IFRS topics (Moqbel et al., 2013). The shift from the traditional teaching of domestic GAAP to the teaching of IFRS make it important for faculty to understand the need for infusing IFRS into the accounting curricula, and is especially worthy because

there is a growing demand for accounting professionals in the workforce (Coetzee & Schmulian, 2012; Djatej et al., 2012; LeBlanc, 2007; Madsen, 2015).

Moqbel et al. (2013) explored the need for diminishing the perception of risk in relation to IFRS, the necessity for intensifying IFRS awareness, and the emphasis required for conveying the usefulness of teaching IFRS as the means for influencing positively the intention to teach IFRS topics. Djatej et al. (2012) investigated the significant role social pressures and perceived behavioral control perform in association to the willingness to adopt IFRS for financial reporting purposes. As well, Teo et al. (2011) investigated the extent to which the components attitude, subjective norm, and perceived behavioral control explains the variability of behavioral intention in an academic environment. The research data collected from these three studies added further understanding and provided context to relevant issues related to the dissertation topic.

The accounting educators' role is an art and science based on intensive knowledge (Muzio, Brock, & Suddaby, 2013). Data from one study demonstrated that concern for self and concern for others were constructs related to accounting profession (LeJeune, 2015), which may include the role of accounting educators. Data from several studies indicated a need to understand the relationship of attitude, subjective norms, and perceived behavioral control with regard to the intention to perform certain behavior (Djatej et al., 2012; Lee et al., 2010; Underwood, 2012) and this is applicable in an academic environment that may include the teaching of IFRS topics. Accounting educators who convey a negative attitude with regard to the teaching of IFRS do not consider the teaching of IFRS beneficial (Moqbel et al., 2013) and feel discouraged

because of perceived social pressures (Berríos, 2012; Hopper, 2013). Instructors who feel they do not have the required resources and the control over deciding whether to teach IFRS or not may also feel unenthusiastic and create a detrimental academic environment for the teaching of IFRS topics (Jackling, 2013; Tan et al., 2014). In multiple studies, data indicated accounting instructors must have a positive attitude, should receive the needed support for fulfilling their responsibilities within the classroom, and ought to perceive having certain degree of participation in academic and administrative processes affecting professors' endeavors to be successful as educators (Carvalho & Salotti, 2013; Hilton & Johnstone, 2013; Jackling et al., 2013; Tan et al., 2014).

The Puerto Rican Perspective Related to IFRS

The situation of Puerto Rico is a very particular one. The Puerto Rican culture has been identified as collectivist where there is some degree of conformity with the status quo, probably because Puerto Rico is not an independent nation; it is a colonial territory of the U.S.; it is not a state itself but all Puerto Ricans are U.S. citizens (Meléndez, 2015). According to the Hofstede's Cultural Dimensions, Puerto Rican culture also reflects the uncertainty avoidance dimension because individuals live and act day-by-day according to the uncertainties they are aware of. They also demonstrate a higher degree of the distance of power dimension because systems are used to justify the decision-making process and its inherent authority (Ríos-Figueroa & Cardona, 2013). As related to the Puerto Rican accounting system, in Puerto Rico, accounting is ruled by U.S. GAAP, so there are specific accounting rules to follow as imposed by the rules-based approach required by the U.S. accounting authoritative bodies (Ríos-Figueroa &

Cardona, 2013).

Economic constraints also affect the Puerto Rican perspective as related to IFRS (Dick, 2015). The U.S. is a powerful nation and there is resistance to IFRS adoption as it may be interpreted as renouncing or resigning to their power as an accounting standard-setting authority (Cardona-Cardona, Castro-González, & Ríos-Figueroa, 2014). The uncertainty of the specific date when the U.S. SEC will decide whether IFRS or U.S. GAAP are to be applicable adds to the hesitation of U.S. in adopting IFRS for financial reporting purposes (Cardona-Cardona et al., 2014). In contrast, Puerto Rico, which is a colonial territory of the U.S., is not a powerful economic nation. Its credit rating has been degraded, so many politicians and economists believe the island should go through a bankruptcy process for restructuring the public debt (Piacentini, 2015). Because of the economic and political relationship between Puerto Rico and the U.S., regardless that Puerto Rico's culture and economic conditions differ from the U.S., Puerto Ricans do not have an accounting authoritative standard-setting body so Puerto Ricans adapt and adjust to what the U.S. decides regarding IFRS issues (Berríos, 2012; Dick, 2015; Cardona-Cardona et al., 2014).

Puerto Rican accounting educators teach according to U.S. GAAP since Puerto Rico does not have its own national or local GAAP (Berríos, 2012). Despite the existing economic and political relationship between Puerto Rico and the U.S., there are further differences between Puerto Rico and U.S. One of these dissimilarities has to do with language. Americans speak English while Puerto Ricans speak Spanish (Dick, 2015). This situation, as well, influences the accounting education field since accounting has been described as the language of business but English has been identified as the

language of accounting (Morris & Maxey, 2014). Since the main language in Puerto Rico is Spanish, accounting educators in colleges and universities in Puerto Rico teach accounting in Spanish but there are no accounting textbooks published in Spanish (Berríos, 2012).

As related to language, a longitudinal study revealed accounting learners who are native English speaking students outperform English second language learners in the introductory accounting course (Wagner & Huang, 2011). In contrast, there were no significant differences between English second language students and native English speaking learners in more advanced accounting courses. These differences in the learners' performance can be explained on account of the acquisition of new academic skills and the learning styles of English second language students (Wagner & Huang, 2011). These outcomes provide further understanding to the conducted study as Puerto Rican accounting educators should be aware that language may affect accounting learners' performance in the introductory accounting course, so they explore new alternatives and pedagogical methodologies. In this way students may overcome the barrier of language for better performance in the course so they stay motivated to pursue a career in the accounting field.

Further elements associated with the Puerto Rican reality as related to IFRS has to do with the well-documented fact the accounting curriculum at the 10 top rated universities in Puerto Rico do not require accounting learners to approve an international accounting course prior to completing their undergraduate degree in the accounting field (Berríos, 2012). Only the Arecibo, Humacao, Ponce, and Río Piedras campuses (4 out of 10) of the University of Puerto Rico (the university of the state) offer the international

accounting subject as an elective course within the accounting curriculum (University of Puerto Rico, 2016). Other main universities in Puerto Rico including the Interamerican University (Interamerican University, 2016), Turabo University, Metropolitan University (Ana G. Méndez University System, 2016), and the Polytechnic University (Polytechnic University, 2016) do not require an international accounting course for completing an undergraduate degree in the accounting field.

There is insufficient research conducted in Puerto Rico in relation to the teaching of IFRS topics (Berríos, 2012). A qualitative study conducted in Puerto Rico explored the degree of familiarity of accounting educators, accounting professionals, and accounting students with IFRS (Marrero-Díaz, 2014). A group of 36 accounting educators, ranging from instructors to full professors, 46 accounting students, and 38 accounting professionals participated in the study. The study outcomes revealed 69% of the accounting educators reported being more familiar with IFRS as compared to accounting professionals and accounting students (Marrero-Díaz, 2014). That accounting educators reported being familiar with IFRS can probably be explained because 16 of the 36 accounting professors who participated in the study, teach at the Río Piedras campus of the University of Puerto Rico where they offer international accounting as an elective course (University of Puerto Rico, 2016). There is also the argument that, sometimes, accounting academics can provide specific answers to questions for reflecting being updated as to recent pronouncements within the accounting profession and that not necessarily is their reality (LeJeune, 2015). This point harmonizes with what TPB explains in association to the feeling of belonging individuals want to experience, mainly in the cases when the belonging to a specific group is highly appreciated and whose

opinion is extremely important for them (Ajzen, 1991, 2001, 2011).

Accounting educators who participated in the aforementioned study reported updated international accounting textbooks are urgently needed, in addition to IFRS-based continuing professional education activities, understanding of IFRS, and experience in applying IFRS for financial reporting purposes (Marrero-Díaz, 2014). A further study investigated the IFRS readiness in the Latin America business curricula and included Puerto Rico. In a randomly selected sample of 30 academic institutions from the Webometrics World's Universities Ranking on the Web, only one academic institution in Puerto Rico included an international accounting course within the business curricula; 3% of the total sample (Berríos, 2012).

The scarcity of studies conducted in Puerto Rico in relation to the teaching of IFRS certainly supports the need for exploring, deepening, and providing further understanding about Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics. The exploratory nature of the proposed study as aligned to the research problem, purpose statement, research questions, and framed according to the theoretical framework may provide valuable insights for addressing these issues. It may also benefit the development of updated accounting academic programs and the future generations of accounting professionals within the field.

An additional fact that provides further understanding in relation to the Puerto Rican reality concerning IFRS and its impact on the accounting curriculum includes the differences between Puerto Rico's trading patterns when compared to the remaining states within the American nation: despite Puerto Rico being a colonial territory of the U.S. (Krueger, Teja, & Wolfe, 2015). There are federal restrictions applicable to Puerto

Rico according to the Merchant Marine Act, also known as the Jones Act of 1920, which does not allow ships coming from Europe, Latin American countries, and other nations to stop in Puerto Rico for offloading and loading of goods not manufactured in Puerto Rico. Ships are required to continue to U.S. ports (Dick, 2015). The previously described situation results in Puerto Rican consumers having to pay more for the same goods because products are required to arrive at U.S. ports for later returning to Puerto Rico in U.S.-flagged ships therefore adding carrying costs to the products and increasing the price Puerto Ricans have to pay for those goods (Krueger et al., 2015). Consequently, the island becomes less attractive and competitive for other markets to trade with Puerto Rico.

Different governmental administrations, across the Puerto Rican history, have unsuccessfully requested the U.S. Congress to exclude Puerto Rico from the restrictions imposed by the Merchant Marine Act but they have not acted. Therefore, the situation continues to be the same as previously described (Dick, 2015). Theoretically, it would be expected goods coming from countries closer to Puerto Rico cost less to Puerto Ricans, but that is not the reality because of the restrictions imposed by the Jones Act of 1920 (Cardona et al., 2013). The U.S. Congress believed the Puerto Rico government's petition would result in reducing shipping costs considerably and also in a decrease in the price at which consumers may purchase those goods but did not approve it because of the uncertainties associated with the U.S. shipping industry losing control over Puerto Rican imports and exports (Carrillo-Martín, 2013). Summarizing, because of the colonial, political, and economic relationship of Puerto Rico with the U.S., Puerto Ricans are not allowed to trade as they would like to with many countries and nations worldwide.

Puerto Rican imports and exports practically have to pass through the lens of the Merchant Marine Act's requirements and restrictions (Rasmussen, 2016).

The dilemma and controversies related to the need of IFRS by the Puerto Rican business community, and consequently, its impact on accounting education have to do with several factors. The U.S. SEC has been unclear and has not specified the particular date when IFRS is to be applied to publicly-traded companies for financial reporting purposes adding to the dispute and debate (Bandyopadhyay & McGee, 2012).

Additionally, accounting educators feel responsible for preparing the future generations of accounting professionals, and professors cannot anticipate where those learners will perform after completing their academic degree in the accounting field (Becker, Miller, & Pernsteiner, 2012). Puerto Rican accounting educators cannot predict whether an accounting graduate will perform as an accounting professional in Puerto Rico, in the U.S., or in any other country around the world (Marrero-Díaz, 2014).

There are several publicly-traded companies listed in the U.S. SEC operating in Puerto Rico (SEC, 2016). Some of these publicly-traded companies located in Puerto Rico include Abbot Laboratories, Abercrombie & Fitch Co., Advance Auto Parts, Inc., Colgate-Palmolive Co., Domino's Pizza LLC, H & R Block Inc., J.C. Penny Co., PepsiCo Inc., Wells Fargo & Company, and Toys 'R' Us Inc. (SEC, 2016). The previously listed companies are branches of their parent company doing business in Puerto Rico, but their headquarters offices are located in United States and the firms' consolidated financial statements are prepared in the U.S. where they decide whether to apply IFRS or U.S. GAAP for financial reporting purposes (IFRS, 2016). These elements also add to the hesitation about the need of IFRS for the Puerto Rican business community. U.S. is one

of eight jurisdictions that use their national standards (U.S. GAAP) for financial reporting purposes, but the U.S. SEC allows publicly-traded companies that want to prepare their financial statements according to IFRS to do so (SEC, 2007, 2012).

According to many educators, that the U.S. SEC allows publicly-traded companies to prepare their financial statements applying either IFRS or U.S. GAAP adds ambiguity to the process and results in hesitation to teach IFRS within accounting educators (Becker et al., 2012). Additionally, because the U.S. SEC allows the preparation of firms' financial statements either way, the CPA exam includes IFRS questions within the test and the IFRS-based test content is increasing with each exam edition (LeJeune, 2015). Since the accounting profession and the accounting education fields in Puerto Rico are ruled according to what prevails in the U.S., an attempt will be made to explore the association of Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions. Some of these factors may include Puerto Rico's trading patterns and the Puerto Rican business community needs, if any, in relation to IFRS.

Summary

There is a great diversity of perceptions related to the teaching of IFRS topics between accounting educators teaching in the U.S. and its territories, which includes Puerto Rico. These perceptions, consequently, affect educators' intentions to teach IFRS topics in the courses they teach (Djatej et al., 2012). The variety of perspectives include accounting professors' perceptions about the usefulness of teaching IFRS topics, perceptions about social pressures for teaching IFRS, perceived degree of control for teaching IFRS, and educators' intentions to teach IFRS topics (Moqbel et al., 2013).

Current and historical literature confirm that the increase in worldwide trading demands the accounting profession to develop and deliver a common and understandable financial language that goes beyond national frontiers (Tan et al., 2014). Several elements, if not properly addressed, may endanger the quality of accounting education and threaten the development of an enhanced accounting curriculum including the well-documented shortage of academically qualified accounting educators (Boyle et al., 2015; Plumlee & Reckers, 2014). Scholars have proposed an assortment of strategies for addressing the accounting faculty shortage but the situation continues to affect accounting academic programs within U.S. business schools. Accounting educators face a variety of elements that challenge them to integrate IFRS into accounting academic programs (Fogarty & Holder, 2012). Some of these include the availability of updated IFRS-based curriculum materials, the support educators demand for their continuing professional education activities, their perceptions about the degree of control they have for teaching IFRS topics, educators own perceptions about the usefulness of teaching IFRS, and accounting professors' understanding as related to the effectiveness of different pedagogical methodologies recommended in the literature for updating the accounting curriculum as aligned to current trends within the accounting profession (Apostolou et al., 2015). Consequently, there is a real need to explore, deepen, and provide further understanding of accounting educators' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions, as this is a fertile area for advancing the accounting education field.

Chapter 3: Research Method

The purpose of this qualitative multiple-case study was to explore and provide further understanding of Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions. Some of these perceptions included educators' attitude about the usefulness of teaching IFRS, perceptions of the social pressures for teaching IFRS, and perceived degree of control for teaching IFRS, professors' intentions to teach IFRS, and the factors influencing educators' perceptions and intentions (Moqbel et al., 2013). The problem was further understanding was needed on what are Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing professors' perceptions and intentions (Moqbel et al., 2013). The following research questions guided this inquiry:

Q1. What are Puerto Rican accounting educators' perceptions about teaching IFRS topics in the accounting courses they teach?

Q2. What are Puerto Rican accounting educators' intentions to teach IFRS topics in the accounting courses they teach?

Q3. What are the factors influencing Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics in the accounting courses they teach?

The following subheadings present the complete methodology and research plan implemented for conducting the dissertation study comprising (a) the research design, (b) a description of the population studied through this inquiry, (c) sampling procedures, (d) a comprehensive description of the materials, instruments, and research tools for collecting the data, (e) a detailed explanation of data collection, processing, and

analytical tools used for assessing and interpreting the collected data, (f) assumptions, (g) limitations, (h) delimitations, and (i) ethical assurances.

Research Methods and Design(s)

A qualitative research method and a multiple-case study design were used for collecting valuable, in-depth, and useful information describing the substance and essence of accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions. Additionally, a qualitative multiple-case study facilitated the exposure of new information and topics from the collected data in its real-world context, for identifying and interpreting (Yin, 2013) accounting educators' feelings, beliefs, recurrent patterns, and assessments (Kahlke, 2014; Sandelowski, 2010) for addressing the research problem (Brinkmann & Kvale, 2005; Yin, 2013). To answer the research questions, the study utilized individual interviews that used semi-structured and open-ended questions, and were conducted in person (Kvale, 1996).

Understanding accounting professors' perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions is fundamental for improving the quality of accounting academic programs (Moqbel et al., 2013). Providing further understanding of accounting professors' perceptions and intentions and the factors influencing educators' perceptions and intentions may also assist in addressing the issues related to the disproportion between the demand and supply of academically-qualified accounting educators as well as promoting the development of an enhanced accounting curriculum (Plumlee & Reckers, 2014). Addressing the research problem may allow accounting educators to serve their stakeholders better and more effectively

(Jackling et al., 2012).

A qualitative research method was suitable for conducting this study because of the detailed, rich, valuable, comprehensive, and in-depth insights and worthwhile data (Kvale, 1996, 1999; Lambert & Lambert, 2013; Sandelowski, 2000, 2010; St. George, 2010) provided was aligned with attaining the purpose of this study (Moqbel et al., 2013). The topic of the present study, as supported by the research problem, was explored by analyzing the study participants' perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions (Sandelowski, 2000). The researcher explored accounting educators' perceptions about teaching IFRS topics in their real-world context to deepen an understanding of the complexities associated with how accounting educators perceive their reality (Arghode, 2012) as related to their intention to teach IFRS topics and the factors influencing educators' perceptions and intentions.

This study followed an exploratory approach because there was insufficient research conducted on the research topic since there was not enough data and information for making conceptual distinctions and to propose an explanatory association between the factors studied (Ottmann & Crosbie, 2013). When conducting exploratory research, investigators are opened to new discoveries and surprising information that may emerge from the research process (Wagner & Alexander, 2013). When assessing perceptions from an exploratory perspective it is important to point out perceptions are difficult to collect, measure, or quantify because they represent individuals' insights, feelings, beliefs, acuties, and interpretation of information for understanding educators' environment in a real-world context (Aydin, 2013; Carter, Bryant-Lukosius, DiCenso, Blythe, & Neville, 2014; Coetzee & Schmulian, 2012; Yin, 2013a).

Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators is still an understudied topic (Marrero-Díaz, 2014). This dissertation research was exploratory since the investigator was aware that novel and unusual topics, ideas, and concepts may emerge from the investigation process (Chan, Ho, Sun, Soo, & Yoo, 2015). Investigating Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions by implementing an exploratory approach was appropriate because an attempt was made to acquire new insights in relation to the research topic. An inductive approach was implemented; therefore, data were collected first and then the study outcomes were checked against theory (Worrell, Wasko, & Johnston, 2013).

Two well-known studies focused on IFRS and conducted in Puerto Rico differ from this dissertation's direction. A study revealed Latin American business curricula are not ready for IFRS since only 27% of business schools, including those in Puerto Rico, depicted readiness for the transition from national GAAP to IFRS (Berríos, 2012). As well, the aforementioned inquiry was quantitative in nature. Data were collected from the Webometrics's database in relation to the World Universities' Ranking on the Internet. The statistical tests conducted for the analysis evaluated evidence based on the existence of some kind of international accounting course as the element to determine business school readiness (Berríos, 2012). This dissertation research, in contrast, went beyond that scope because the existence of an international accounting course itself does not determine the level of readiness for transitioning from U.S. GAAP to IFRS (Moqbel et al., 2013).

Another study conducted in Puerto Rico utilized a paper questionnaire containing Likert-type scale question items for investigating the familiarity of accounting professionals with IFRS (Marrero-Díaz, 2014). In this inquiry, there were only 36 out of 120 participants who were accounting professors and their responses to the Likert-type scale questions reflected they were familiar with IFRS. Since there are 300 accounting professors in Puerto Rico, 36 out of 300 represents only 12% of the total population; therefore, these outcomes cannot be generalized as applicable to all Puerto Rican accounting educators. A disadvantage of quantitative studies has to do with forcing participants to select between specific, already provided, alternative answers that may not be reflective of the participants' perceptions and understanding of the phenomenon studied (Brinkmann & Kvale, 2005; Kisely & Kendall, 2011).

For conducting the study differently, the researcher implemented an exploratory approach for conducting the study with the objective to deepen, intensify, and expand what has been previously studied (Cang, Chu, & Lin, 2014) in the context of the Puerto Rican reality in relation to IFRS and its impact on accounting education. Given that the research method implemented in this study was qualitative in nature, definitive conclusions were not drawn but the study outcomes provided the basis for getting more deeply acquainted with the topic and allow hypothesis development that could be later tested empirically (Worrell, Di Gangi, & Bush, 2013). Additionally, because this study was different from previously conducted inquiries it provided the opportunity to gain valuable experience to facilitate more definite research (Greene, Brush, & Brown, 2015). The in-depth and comprehensive findings of this dissertation research provided for answering questions such as what issues concern accounting educators, how do they feel,

and why do they feel as they do in relation to IFRS and their endeavors as accounting educators. The flexibility of a qualitative multiple-case study performed by conducting face-to-face semi-structured interviews eased the process of providing answers to research questions about what, how, and why (Andersen, Zuber, & Hill, 2015). The study was not focused on explicit expectancies since it was centered on the data collected for later checking and contrasting the results against theory (Janke, Mahlendorf, & Weber, 2014). This study was also different because it pursued exploration to allow for describing, explaining, and interpreting potentially significant patterns that provide further elucidation about relationships (Osgerby, 2013) between accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions.

A qualitative multiple-case study allowed for the development of an all-inclusive and wide-ranging thematic description as the means of comprehending accounting educators' perceptions, opinions, points of view, assessments, and the rationale for their perceptions (Kahlke, 2014; Lambert & Lambert, 2013; Sandelowski, 2010; St. George, 2010; Ward, House, & Hamer, 2009; Yin, 2013a, 2013b), while also adding to theory, knowledge development, and to build conclusions (Onwuegbuzie et al., 2012).

Numerous investigations have demonstrated the difficulties associated with measuring the constructs perceptions and intentions and applying a quantitative research method (Bozkurt, Islamoğlu, & Öz, 2013; McEnroe & Sullivan, 2013; Tan et al., 2014).

Consequently, a qualitative multiple-case study represented the best approach for performing a comprehensive thematic analysis (Braun & Clarke, 2006) to explore Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics in the

courses they teach and the factors influencing educators' perceptions and intentions.

Additionally, conducting a qualitative multiple-case study was important because accounting educators play a critical role as facilitators of the teaching and learning processes for training future generations of accountants who should be ready to perform in a globalized business environment (Berríos, 2012; DeAngelis, 2014; Mazzola, 2013). The specific study of accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions is a fertile area (Apostolou et al., 2015). Therefore, the outcomes of this study may facilitate expanding not only the relevance of those perceptions; the results also fostered identifying and defining accounting educators' perceptions about the best ways to implement the activities required for adding the necessary resources for attaining this objective (Moqbel et al., 2013). Moreover, the application of a qualitative research method and a multiple-case study research design enabled identifying the appropriate place in the accounting educators' academic development and career, where their intention to teach IFRS topics should be instilled, and provided for identifying areas conducive to future research within the accounting education field (Braun & Clarke, 2006; Fogarty & Black, 2014). For conducting the present qualitative multiple-case study, an inductive, flexible, subjective, and interpretive approach was implemented for allowing understanding of new information and themes as they arose from the research process (Braun & Clarke, 2006; Kvale, 1996; Lambert & Lambert, 2013). An effort was made so accounting educators define, explain, and express their perceptions as new concepts and ideas emerged from the one-to-one semi-structured interviews (Kvale, 1999, 2003; Sandelowski, 2000; St. George, 2010).

A quantitative research method was not suitable for conducting the envisioned research because it did not align with the purpose of this qualitative multiple-case study of providing further understanding about Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions. A quantitative method limits participants' responses to specific, already provided, alternative answers, which may or may not reflect or accurately portray the reality of their inner perceptions (Brinkmann & Kvale, 2005; Kisely & Kendall, 2011; Kvale, 1996, 1999). By implementing a quantitative approach, it is possible to evaluate and quantify statistic measures such as means, analysis of variance, correlation coefficient, standard deviation, and *t*-tests, among others, about specific behaviors but those responses do not provide any flexibility to elucidate meanings of the provided responses (Arghode, 2012; Lambert & Lambert, 2013; Onwuegbuzie et al., 2012).

Additional available qualitative research designs were evaluated for conducting the proposed study but were not selected because of the nature of the investigation seeking to provide further understanding of Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions. Content analysis was not chosen because this study did not seek to identify particulars of visual, audio, or written materials (David, David, & David, 2014; Sampson et al., 2014). An ethnographic study was not conducted because studying culture and its relationship with human behavior was not the focus of the research (Case, Todd, & Kral, 2014; Shumar & Madison, 2013). Phenomenological research, as well, did not fit with the purpose of this study because

describing an experience and its meaning through the lens of individuals who have participated or shared the same experience was not the goal of the investigation (Buser, Pitchko, & Buser, 2014; Clarke & Borders, 2014).

Historical research was rejected since establishing facts regarding past events to arrive at conclusions was not the goal of this study (Porra, Hirschheim, & Parks, 2014; Tadjewski & Jones, 2014; Thaler, 2013). Narrative research was not suitable for this investigation because a story and its meaning, according to the individual's experience, was not the emphasis of this investigation (Busanich, McGannon, & Schinke, 2012; Fleischer, 2012; Michie, 2013). Grounded theory was deliberated but not selected as the research design because the development of theory about a practice or phenomenon according to empirical data was not the goal of this inquiry (Cho & Lee, 2014; Păcurari & Nechita, 2013). None of the previously mentioned qualitative research designs provided for fulfilling the purpose of the study, to address the research problem, or to collect valuable data for answering the research questions that guided this dissertation study.

The implementation of a qualitative research method by applying a multiple-case study design with thematic analysis supported and facilitated the collection of in-depth, comprehensive, and all-embracing data to answer the research questions, to address and respond to the stated problem, and to attain the purpose of the study (Kvale, 2006). The direct and face-to-face contact between the researcher and study participants allowed getting the essence of accounting educators' perceptions for developing a straightforward description of the phenomenon studied (Brinkmann & Kvale, 2005; Kvale, 1996, 1999, 2003, 2008; Sandelowski, 2010). The multiple-case study design was the best approach

for conducting this research (Yin 2009). The endeavors implemented for conducting the research allowed attaining the purpose of the multiple-case study of providing further understanding about Puerto Rican accounting professors' perceptions and intentions to teach IFRS in the courses they teach and the factors influencing educators' perceptions and intentions, the reasons and the rationale for why educators do what they do, and how individuals modify their behavior according to the environment surrounding them in a real-world context (Guo, Cockburn-Wooten, & Munshi, 2014; Mariotto, Zanni, & Moraes, 2014; Yin 2013a, 2013b).

Population

The population of participants for this study included accounting professors currently teaching in public and private universities located in Puerto Rico. Accounting educators deliver professional training to accounting apprentices according to accounting's body of knowledge (Lawson et al., 2014). They are expected to provide accounting learners with theoretical and practical knowledge for applying accounting concepts, rules, guidelines, and principles in the exercise of the accounting profession (Shapiro & Naughton, 2013). This link was important to address the research problem, to fulfill the purpose of the study, and to answer the research questions because accounting educators have hands-on experience in the classroom. Therefore, the study provided valuable insights related to accounting educators' perceptions and intentions to teach IFRS topics and the factors influencing those perceptions and intentions (Moqbel et al., 2013).

Accounting academic programs in the commonwealth of Puerto Rico are ruled according to U.S. GAAP because Puerto Rico is a colonial territory of the U.S. (Berríos,

2012). The envisioned research included accounting educators teaching in public and private universities in Puerto Rico who have been teaching courses at the undergraduate, masters, and doctorate degree levels for the last three years before answering the interview protocol. The study population was a subset of the population of business school professors, specifically accounting educators. According to information published by the Association of University Accounting Professors and the National Encounter of Accounting Students, there are approximately 300 accounting professors currently teaching in the commonwealth of Puerto Rico (Marrero-Díaz, 2014).

Relevant characteristics of the population included their academic background since public and private universities in Puerto Rico require candidates to possess a master's or a higher degree in business administration with a specialization in accounting to be qualified to teach at least as an adjunct accounting professor in undergraduate accounting programs (Ana G. Méndez University System, 2016; Interamerican University of Puerto Rico, 2015; Pontifical Catholic University of Puerto Rico, 2015; University of Puerto Rico, 2015). Research data indicated that accounting educators are not completely aware of the required process for transitioning from U.S. GAAP to IFRS for financial reporting purposes within publicly-traded companies if the U.S. SEC decides to adopt IFRS. Therefore, a problem existed in that further understanding was needed regarding Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions (Djatej et al., 2012; Miller & Becker, 2010; Moqbel et al., 2013). This problem supported that a subset of the total population of business schools' professors, specifically accounting educators, were recruited from different public and private universities in the

commonwealth of Puerto Rico. The inclusion criteria for recruitment into the study was participants were accounting professors who have been teaching accounting courses at the undergraduate, graduate, and doctoral level for the last three years before answering the interview protocol.

Sample

The sample for this inquiry was recruited purposefully because all participants met the criterion (Yin, 2013a) of being accounting educators teaching in public and private universities in Puerto Rico. One of the advantages of using purposive sampling in qualitative multiple-case studies is that it provides reliable, unique, and extremely valuable information for in-depth study to achieve the objectives of the research (Fletcher & Plakoyiannaki, 2010; Patton, 1990, 1999; Suen, Huang, & Lee, 2014; Yin, 2009). The present study specifically included accounting educators to attain the purpose of this qualitative multiple-case study of exploring and providing further understanding about Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions (Moqbel et al., 2013; Robinson, 2014). The geographic area for conducting the study comprised the territory of Puerto Rico because previous research demonstrated that over 60% of accounting educators teaching in the U.S. and its territories, including Puerto Rico, are hesitant about teaching IFRS (Berríos, 2012; Jackling et al., 2012).

Scholarly literature confirms that smaller samples, usually between 8 to 10 interviewees are appropriate for qualitative research studies (Dworkin, 2012). For conducting a multiple-case study, Yin (2013a) explained that interviewing from 6 to 10 participants will suffice to reach saturation because of the richness of the data to be

collected from that number of participants. The use of semi-structured interviews, as well, provided and supported not needing more than 10 interviews for obtaining the data necessary to answer the research questions, to fulfill the purpose of the study, and to address the research problem (Kvale, 2003, 2006, 2008). Qualitative multiple-case studies are centered on developing a comprehensive description of a process, state of affairs, or social interactions for understanding their meaning deeply in their real-world context; therefore, fulfilling theoretical saturation and providing a solid foundation for answering the research questions (Marshall, Cardon, Poddar, & Fontenot, 2013; O'Reilly & Parker, 2012). The use of a qualitative multiple-case study research design allowed collecting high-quality information that provided for thematic analysis of the topic explored rather than focusing on the number of participants in the study (Kvale, 1999, 2008; Vaismoradi, Turunen, & Bondas, 2013; Yin, 2013a, 2013b).

As suggested by Yin (2013a, 2014), convenience sampling was applied for contacting readily available prospective participants, close to hand, through different means such as emails, written communications, and calling until the total number of participants needed for conducting the semi-structured interviews was completed. The recruitment process of the sample included sending an invitation email to prospective participants (see Appendix B). The participants' names and contact information were obtained through each business school once IRB site permission was obtained from each business school to conduct the study. The invitation email included information discussing the potential benefits the participants' responses may provide for addressing the research problem related to the need for further understanding of accounting professors' perceptions and intentions to teach IFRS topics and the factors influencing

educators' perceptions and intentions (Moqbel et al., 2013). The investigator eluded including participants known to him to avoid receiving coached responses to the interview question items. To motivate prospective participants, the invitation email contained information explaining the participants' responses to the interview questions may foster and advance the quality of accounting education, can also address the concerns related with the disproportion between the demand and supply of academically-qualified accounting educators, and may contribute to the development of enhanced accounting curricula (Plumlee & Reckers, 2014; Tan et al., 2014).

The selection process of those who conveyed their availability for participating in the study included ensuring the inclusion of accounting educators teaching in public and private universities located in Puerto Rico. Similarly, for ensuring the exploration of varied perspectives, accounting professors teaching accounting courses in undergraduate, masters, and doctoral degree programs were included in the study (Bradbury & Schröder, 2012; Chiang, 2013). This certainly added more diversity to the data collected and provided for theoretical saturation, consequently, adding credibility, dependability, and trustworthiness to the research outcomes (Burau & Andersen, 2014; Carter et al., 2014; Hoque, Covalski, & Gooneratne, 2013). Thus, the researcher made an effort to ensure appropriate screening criteria for selecting prospective participants. This way, participants from different backgrounds and different academic levels were encouraged to describe and explain their beliefs and opinions regarding accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions (Apostolou et al., 2013; Kaya & Pillhofer, 2013; Moqbel et al., 2013).

Materials/Instruments

The research tool for collecting the qualitative data was an interview protocol (see Appendix D) consisting of self-developed, open-ended question items based on the original research questions that guided this study (Kvale, 2006, 2008; Yin, 2009). The interview question items solicited participants to convey their perceptions for facilitating the collection and deepening on the interviewees' rationale for their opinion (Kvale, 1999) about Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions. Following the recommendations of experts from the social sciences field, an attempt was made so the self-developed interview protocol contained sufficient questions to elicit in-depth and rich responses to the research questions guiding this multiple-case study, to fulfill the purpose of the study, and for addressing the research problem (Brinkmann & Kvale, 2005; Yin, 2009). The interview questions' wording and structure followed Kvale's recommendations of developing open-ended questions containing terms such as how and what to solicit participants to convey their rich perceptions being sought in as much detail as reasonable (Husain, Bais, Hussain, & Samad, 2012; Kvale, 2003).

Because the study was conducted in Puerto Rico, where the main and official language is Spanish, the interview protocol was translated from English to Spanish (see Appendix E). The interview protocol was translated by a seasoned professor who holds a Master Degree in Education with specialization in the Teaching of English as Second Language. The translator has over 25 years of experience in teaching, translating, and editing in both languages. The translator is also a specialist and knowledgeable of English and Spanish grammar, therefore ensuring the appropriateness and correctness of

the translation. The translation technique used was the literal translation. The translator implemented a word-for-word translation for attaining a text in the target language that was as correct as it was idiomatic (Fadaee, 2013). Puerto Rico is a colonial territory of the United States (Berríos, 2012). Because of the political and socio-economic relationship between Puerto Rico and United States this technique is applicable to this study because English and Spanish, as spoken in United States and Puerto Rico, respectively, are extremely close in cultural terms (Burgos & Rivera, 2012). The implementation of this technique has resulted in obtaining a translated text retaining the same syntax, the same meaning, and the same style as the original text (Ali, 2016; Panou, 2013). Appendix E contains the interview protocol translation from English to Spanish.

Prior to performing the field test process, an attempt was made for self-developing a preliminary set of interview question items. These open-ended questions originated directly from the research questions guiding this inquiry. The questions' wording and structure followed Kvale's (2008) pattern that recommended the use of terms such as *what* and *how* for structuring open-ended questions. Experts in interview processes and multiple case studies recommended the number of interview question items should be a reasonable number, which allows the researcher to answer the research questions guiding the study (Kvale, 2008; Yin, 2013a). There were initially 17 preliminary interview questions designed to answer the research questions. The integrated interview questions contained in the interview protocol were field tested by three experts for ensuring their reliability and validity (Kim, 2010). The group of experts consisted of three knowledgeable and seasoned accounting professors, experts in the accounting field with more than 15 years of experience teaching accounting courses at

the undergraduate and graduate levels. One of the experts possesses a doctorate degree in accounting and is also a CPA. The second reviewer holds a master's degree in accounting and possesses the following professional certifications in the accounting field: CPA, Certified Fraud Examiner, Certified Government Auditing Professional, Certified Internal Auditor, Certified Anti-Money Laundering Specialist, Chartered Global Management Accountant, and Certified Forensic Accountant. The third reviewer holds a master's degree in accounting and finance and is also a CPA and Certified Forensic Accountant. The experts recommended consolidating questions two and three from the original question set into a single question as follows: How do you feel about the teaching of IFRS as related to your effectiveness as an accounting educator?

A further suggestion the experts shared was to modify the wording of question seven as follows: How do you perceive the administrators of public and private universities in Puerto Rico awareness of the relevance and need for providing accounting educators with the resources they need for updating accounting academic programs to include IFRS topics within accounting academic programs? A third recommendation was the elimination of question 16 because its content was directly related to the content of question 17 in the original set of question items. No additional changes were recommended. Appendix D, contains the field-tested interview questions. The expert reviewers were chosen using purposive and convenience sampling because of their academic background in the accounting field, professional certifications, and teaching experience. Each expert reviewer received, by email, an information packet containing the interview questions. The three expert reviewers performing as seasoned accounting educators agreed and confirmed the constructs used to develop the interview questions

were suitable and very appropriate descriptors for exploring accounting educators' perceptions and intentions to teach IFRS topics. All feedback received from the three reviewers was incorporated to validate the interview questions before submitting the interview protocol as supplemental materials along with the IRB application form.

The field test outcomes provided the basis for refining and improving the interview question items as needed (Dillman & Redline, 2004; Irvine et al., 2013; Kvale, 1996, 2008; Lambert & Lambert, 2013). The field test contributed in the process of providing a broader perspective about the applicability, appropriateness, and correctness of the interview protocol (Kim, 2010; Lugtig & Lensvelt-Mulders, 2014; St. George, 2010). The field test assessed the open-ended interview questions' content and structure to ensure their alignment to answer the research questions and that the question items performed as the basis for deepening the exploration of Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions (Jacob & Furgerson, 2012; Kvale, 2008).

Data Collection, Processing, and Analysis

No data were collected before obtaining Northcentral University's Institutional Review Board's (NCU IRB) approval for conducting the study (see Appendix A). Prior to data collection, each study participant received a document consisting of the informed consent sheet (Kvale, 1996). Participants were informed they would not receive any remuneration or tangible economic benefit. The informed consent form (see Appendix C) followed the applicable guidelines established by the NCU IRB. The document contained all of the elements depicted in the NCU sample informed consent form (NCU, 2015) for fulfilling the requirements specified in the informed consent checklist (NCU,

2007). The informed consent provided participants with information related to the purpose of the study, what the study was about, participation requirements, information about what the questions they were asked to answer, specifics clarifying that there are no potential risks or discomforts for their participation in the study, a description of the benefits associated with participating in the study, particulars of the actions to take for ensuring the anonymity and confidentiality of participants, details associated with the research staff, information related to their voluntary participation and right to withdraw, and data for contacting the NCU IRB in case that participants had questions or complaints associated with the research.

The informed consent sheet offered participants to provide their name, a space for their signature, the date, and required participants to provide their e-mail account or physical mailing address for receiving a copy of the interview transcription (Kvale, 1996). As required by codes of ethics of the American Psychological Association (APA), the American Educational Research Association (AERA), and the National Research Council, the researcher actions ensured protecting the original signed informed consent sheets, electronic files, audio recordings, and data collected in a private locked cabinet and a password-protected computer so unauthorized individuals do not have access to these files. Both the locked cabinet and the password-protected computer are secured in the researcher's locked private office (AERA, 2011; APA, 2012, Committee, 2009). This way the informed consent sheet performs as the evidence for the corresponding authorization to conduct and record the interview protocol (Kvale, 2008). The purpose was to ensure the transcribed responses were reflective of the accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors

influencing educators' perceptions and intentions as they responded to the open-ended interview question items (Hunka et al., 2013; Kvale, 1996, 2003, 2008). This way the informed consent fulfilled all the requirements for including human participants when performing the research process (NCU, 2015). Additional details about maintaining the privacy and confidentiality of the study participants' identities are provided in the ethical assurances section.

Before beginning the interview protocol, the researcher asked participants to answer two professional demographics questions for screening purposes and for ensuring the inclusion criteria were met (Covell, Sidani, & Ritchie, 2012; Kvale, 1999, 2008; Yin, 2009, 2014). Therefore, the collected answers came from accounting educators teaching accounting courses in public and private universities in the territory of Puerto Rico who had been teaching for the last three years before answering the interview protocol. The first question asked the participant to specify whether or not the professor was an accounting educator. If the answer to the first question was no, then no interview would have been conducted and the researcher would have conveyed a message expressing appreciation for the time and interest shown in participating in the study (Covell et al., 2012; Kvale, 2008). None of the responders to the invitation answered that question no. If the answer to that question was yes, then the investigator asked the participant a second question requiring information regarding whether the accounting professor was currently teaching accounting courses during the present academic term and for the past three years before answering the interview. If the answer to the second question was no, then the researcher would have stopped the interview and expressed appreciation for the time and interest shown. Once again, no respondents to the invitation answer no to this question.

Because all 10 of the respondents answered the second question yes, the investigator proceeded to conduct the interviews (Kvale, 1996, 2008).

Then the semi-structured, one-to-one interview protocol continued including open-ended questions that sought to satisfy the purpose of this qualitative multiple-case study (Doody, 2013) of providing further understanding about Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions (Moqbel et al., 2013). The questions addressed a variety of topics as related to the dissertation study, and as seen through the lens of the study participants. Once the informed consent sheet was completed and signed, including the participants' authorization for recording the interview, the researcher recorded the interview with each participant (Kvale, 1996, 2003). An Olympus Digital Voice Recorder WS-100 was used for recording and saving the interview audio for having them available for their transcription to perform an all-inclusive and comprehensive analysis of the collected data and to interpret the study findings (Szyjka, 2012).

The answers provided by diverse set of participants favored attaining saturation and contributed to greater reliability and validity of the results obtained from the proposed study (Hoque et al., 2013). This, in turn, increased the level of confidence in the obtained outcomes and findings. Similarly, saturation was attained to sustain and confirm the findings of the study because no new topics emerged from the participants' responses to the interview protocol after interviewing the ninth and tenth participants (Carter et al., 2014). Attaining saturation allowed analyzing different perceptions from the perspective of each participant for assessing the topic studied extensively and

objectively (Hoque et al., 2013). Reaching saturation encourages the creation and development of theories in different fields of knowledge without trying to force ideas, concepts, and knowledge arising from research in the context of a particular theory (Burai & Andersen, 2014). An inductive approach was implemented for collecting the data first and then assessed the study outcomes as related or in contrast to theory. Because this multiple-case study was exploratory in nature, the researcher was not testing a theory but analyzing the findings for theory building (Carter et al., 2014).

Upon recording and transcribing the interviews, each participant received a copy of the interview transcription to verify its accuracy and completeness as a member check (Kvale, 2008). The researcher provided his contact information so each participant could communicate with him for updating the transcriptions as needed but no participant identified any differences between their responses and the information transcribed (Szyjka, 2012). For guaranteeing the transparency of the implemented procedures, the interview recordings were backed up and saved in a locked private office where only the researcher could access the recordings and the interview transcriptions, which were saved on a password-protected computer (Kvale, 1996).

The interview audio recordings, as reflective of the participants' responses to the interview question items, were the primary source of information for answering the research questions guiding this inquiry (Doody, 2013; Yin, 2013a, 2013b). The participants' responses to the interview questions provided an all-inclusive and comprehensive communication (Kvale, 2003) of accounting educators' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing those perceptions and intentions. The advantage of conducting one-to-one, semi-structured,

face-to-face interviews was that in addition to the answers, the audio recording provided helpful insights regarding voice tone, changes in voice volume, intensity of voice, and any other relevant details that may clarify the connotations (Doody, 2013; Kvale, 2003) the participants wanted to convey about their perspectives and the rationale for their perceptions, which also added meaning to the interview transcriptions (Kvale, 2006).

The researcher performed only as the tool for collecting accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions. The investigator did not interfere with the participants' responses to the interview questions (Irvine et al., 2013; Kvale, 2006). The interviewer avoided all type of body language that could expose the researcher's beliefs and perceptions on the explored topic, as well as his reaction to the participants' responses (Doody, 2013). Likewise, the investigator avoided using expressions such as "okay", "right", "sure", "good", or any other remark that could be misunderstood by participants as indicative of agreeing or disagreeing with the conveyed points of view (Kvale, 1996, 2008). The researcher, too, avoided the use of confusing words or manifestations that may convey the idea the participants' responses did or did not fulfill the researcher's expectations (Doody, 2013; Jacob & Furgerson, 2012).

The audio recordings were transcribed verbatim and used to analyze the collected data for performing thematic analysis to identify common themes and recurrent patterns as topics emerged from the participants' responses to the open-ended questions as participants conveyed their perceptions (Yin, 2013a, 2014) and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions. To guarantee the authenticity, certainty, and exactness of the provided

responses, once the interviews were transcribed, the transcriptions were compared and contrasted with the recorded audio (Szyjka, 2012). As well, after sharing the interview transcriptions with the study participants, no modifications were implemented because participants did not recommended any adaptation for what participants had conveyed about their perceptions and intentions to teach IFRS topics in the accounting courses they teach and the factors influencing educators' perceptions and intentions (Szyjka, 2012).

NVivo computer software was used for performing a comprehensive and all-inclusive analysis of the collected data to ensure data description and interpretation were correct, adequate, and reasonable (Szyjka, 2012). Thematic analysis was performed for identifying common themes as topics emerged from the participants' responses to the open-ended question items (Kvale, 1996, 2008). The use of the NVivo computer software was advantageous because it allowed finding, recognizing, and categorizing common topics and recurring patterns more effectively; therefore, the software facilitated the organization of data, its storage, and retrieval (Braun & Clarke, 2006). Equally, the use of the NVivo computer software facilitated identifying specific details that could be overlooked by the investigator (Zamawe, 2015). The use of NVivo computer software facilitated performing an in-depth analysis to provide sound and empirical responses to the research questions guiding this inquiry (Doody, 2013).

Researchers from the social sciences and other fields, as supported by the literature, have extensively used the NVivo computer software when conducting qualitative studies for analyzing data collected through interviews and its usage has increased progressively over the years (Woods et al., 2015; Zamawe, 2015). The usefulness of NVivo extends from the program facilitating and helping researchers

identify keywords from the participants' responses and assist researchers to more easily assess themes, concepts, and theories as they emerge from the data collected (Edwards-Jones, 2014). Studies have demonstrated that NVivo computer software eases the researcher's abilities to combine and better understand and interpret what interviewees want to convey, which also allows the researcher to identify better similarities and differences between the participants' responses as related to the topic explored (Leech & Onwuegbuzie, 2011; Zamawe, 2015). The use of NVivo supports the rigor and accuracy of techniques implemented for qualitative data analysis (Sotiriadou, Brouwers, & Le, 2014). It also provided a broader perspective to the researcher for interpreting the outcomes of the investigation, for answering the research questions guiding the study, and to arrive at appropriate conclusions about the phenomenon studied (Edwards-Jones, 2014; Vaismoradi et al., 2013; Woods et al., 2015).

Assumptions

The main assumption related to this inquiry was responses to the interview question items by accounting educators were truthful for conveying their perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions in their real-world context because of the nature of this multiple-case study (Yin, 2009, 2014). This multiple-case study was conducted utilizing face-to-face interviews following Kvale's approach, which enhanced credibility, accurateness, and exactness of accounting educators' responses (Kvale, 2008; Yin, 2013b). A second assumption was accounting educators, because of their interaction with their colleagues, were able to surmise the perceptions and intentions of other accounting educators. Accounting educators could certainly surmise the perceptions and intentions of other

accounting professors since, in many instances, they work together and collaborate on curriculum committees and other academic activities related to the accounting education field (Hoper, 2013). Accounting educators further revealed their perceptions and intentions to teach IFRS topics in the accounting courses they teach and the factors influencing educators and their colleagues on the basis of the vocational contiguities to other accounting educators.

Another assumption was related with understanding that accounting educators are highly committed to excellence in accounting education. Therefore, it was expected accounting educators' responses to the interview question items were sincere, genuine, and reflected their best interests in contributing to the continuous improvement of the accounting teaching and learning processes. Given the accounting educators' participation in the study was voluntary, and they were not offered any financial incentive, it was anticipated the participants' responses to the open-ended questions were objective and impartial. At the same time, it was foreseen the participants replies reflected their wish to convey to managers and administrators of colleges and universities their feelings, perceptions, intentions for teaching IFRS, and the factors influencing educators as the direct mediators between academic institutions and their stakeholders for facilitating academic processes in the best interest of accounting education.

Further assumptions for the study implied that participants in the study had experience as accounting educators, possessed an accounting background, understood the processes associated with the design and implementation of accounting academic programs within colleges and universities, they had their own perceptions about the elements associated with the study topic, they were genuinely interested in participating

in the study, and they were engaged in their respective accounting academic programs.

Limitations

A limitation associated with this multiple-case study was that two reports issued by the U.S. SEC in 2007 and 2012, respectively, could produce biased responses because of the SEC's final plans as related to the implementation of IFRS for financial reporting purposes for publicly-traded companies. Both reports reflect ambiguity concerning the specific date when a final decision is to be made on that issue (SEC 2007, 2012).

Similarly, because of this same motive, some accounting educators could refuse to participate in the study. For example, accounting educators who know that a long time has elapsed arguing about this issue without providing a solution may have inclined them to not want to participate in the study for conveying accounting professors' perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions. For reducing the hesitation of prospective participants, the investigator emphasized the confidentiality and anonymity of their responses to the interview question items (Yin, 2009, 2013a, 2014). Participants were encouraged to speak truthfully and honestly for providing their inner beliefs, thoughts, perceptions, and opinions about their intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions (Kvale, 2006, 2008).

A further limitation that could affect this study was researcher bias. For overcoming the limitation of researcher bias, construct validity was implemented when conducting thematic analysis for ensuring the correct interpretation of the collected data (Yin, 2013b, 2014). Content validity and reliability were ensured by verbatim transcription of the interview protocols (Brinkmann & Kvale, 2005; Kvale, 1996, 1999).

The reliability and external validity of the multiple-case study conducted were supported by rich, all-inclusive and very comprehensive documentation throughout the research as well as for providing specifics about the sample and the population (Yin, 2013b, 2014).

There were also limitations associated with the qualitative multiple-case study design because it included a small sample and does not provided for numerical data collection, therefore, not allowing for generalizing the outcomes of the study to other groups of accounting educators (Arghode, 2012; Thomas & Magilvy, 2011). For avoiding bias as related to the interview protocol's content the researcher conducted a field test, therefore, accomplishing trustworthiness and validity (Szyjka, 2012). The field test was performed by three experts to ensure the reliability and validity of the interview questions (Kim, 2010). The group of experts consisted of three knowledgeable and seasoned accounting professors related to the topic. According to the field test outcomes, the interview protocol, was refined and improved (Dillman & Redline, 2004; Irvine et al., 2013; Kvale, 1996, 2008; Lambert & Lambert, 2013). The group of experts evaluated the question items' content and structure for ensuring alignment to the research questions guiding this inquiry and that they performed as the foundation for deepening the exploration of accounting professors' perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions (Jacob & Furgerson, 2012; Kvale, 2008).

Delimitations

The study was limited to the geographic area of Puerto Rico because the study was expected to provide further understanding of Puerto Rican accounting professors' perceptions and intentions to teach IFRS and the factors influencing educators'

perceptions and intentions. A further delimitation was accounting educators that participated in the study had been teaching accounting courses for the last three years before answering the interview protocol. Because this qualitative study was conducted applying a multiple-case study research design, another delimitation was the sample was recruited purposefully, consisting of 10 accounting educators teaching accounting courses at the undergraduate, graduate, and doctorate level in public and private colleges and universities in Puerto Rico.

The focus of the study was exploring accounting professors' perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions; therefore, a multiple-case study research design conducted utilizing face-to-face, semi-structured interviews was the best approach that matched with this dissertation research (Kvale, 1999, 2003, 2008; Yin, 2009, 2013a, 2013b, 2014). Because of the course level taught by each accounting professor and for the reason there are cultural and organizational differences within each business school, accounting educators from public and private universities could have provided different responses to the same sets of interview question items (Berríos, 2012; Marrero-Díaz, 2014).

Ethical Assurances

The principles and rules established in the codes of ethics of the APA, the AERA, and the National Research Council performed as the guidelines for conducting the proposed study. Following these recommendations ensured conducting the research appropriately, observing the corresponding ethical standards, and ensured all procedures and activities performed were aligned to what is expected when conducting research including human participants (AERA, 2011; APA, 2012; Committee, 2009).

Additionally, the investigator ensured fulfilling all the ethical standards as required by NCU in the Doctoral Candidacy Resource Guide and the Institutional Review Board (IRB; NCU, 2010, 2014).

The researcher contacted each business school for obtaining the corresponding IRB permission within each school. The letter from each school authorizing the study within their institution was submitted along with the IRB application and the researcher saved a copy of each for his records. A copy of each letter was not included within the dissertation manuscript to avoid the identification of each participating business school.

The findings of the study will be available to participants, once published, through the dissertation manuscript. The dissertation manuscript does not include the Microsoft Office Word documents containing the verbatim transcripts used for the thematic analysis. For ensuring the appropriateness and correctness of the interpretations of the participants' responses, each participant was provided with a copy of the original transcript, but the original transcripts were not shared within the dissertation manuscript because its content may uncover the participants' identification (Singh, 2012).

For reducing the chance of evoking feelings such as frustration, annoyance, and anxiety between participants, purposive sampling was implemented for conducting the study (Etikan, Musa, & Alkassim, 2016). All participants were notified their participation in the study was voluntary, the purpose of the study, participants' requirements, their potential benefits of participating in the study, their right to withdraw from the interview protocol or to skip any question they do not want to answer, and contact information about the research staff (NCU, 2012).

Summary

The purpose of this qualitative multiple-case study (Yin, 2013a, 2013b, 2014) was to explore and provide further understanding of Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions (Moqbel et al., 2013). The participants for this study included accounting educators teaching in public and private universities in Puerto Rico who had had been teaching accounting for the last three years before being interviewed. Data were collected from participants through semi-structured interviews consisting of open-ended questions (Kvale, 2003, 2008). These data were analyzed using NVivo computer software implementing thematic analysis. The study outcomes added to the limited store of qualitative empirical studies about Puerto Rican accounting professors' perceptions and intentions to teach IFRS and provided helpful and valuable information that may support, refine, and expand the applicability of Ajzen's TPB in an academic environment (Ajzen, 1991, 2001, 2011).

Chapter 4: Findings

The purpose of this qualitative multiple-case study was to explore and provide further understanding of Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions. The objective of the investigation was to collect, assess, and examine the collected data about the perceptions and intentions of accounting educators comprehensively to teach IFRS in public and private universities in Puerto Rico and the factors that influence, positively or negatively, educators' perceptions and intentions.

Chapter 4 begins presenting the results of the data analysis from the one-to-one, semi-structured interviews. This chapter also includes a depiction of the demographic characteristics of the sample as well as the three research questions that guided this study and provided an outline for organizing the content of the chapter. An assessment of the findings is developed and presented by identifying the themes that emerged from the participants' responses to the open-ended interview question items included in the interview protocol. Ajzen's theory of planned behavior, as described in Chapter 1, performed as the theoretical framework for conducting this study and provided a lens for evaluating the outcomes of this study and examining the findings. This chapter also includes an all-inclusive analysis of the findings in contrast with previous research related to accounting faculty perceptions and intentions to teach IFRS and the factors that influence those perceptions and intentions. This chapter finishes with a summary of the most relevant points identified through the data processing and analysis.

Results

This qualitative multiple case study was conducted using three research questions

to guide the dissertation research. Yin's (2014) case study method was implemented as an outline for analyzing the data collected along with NVivo qualitative data analysis software, which was used to code and analyze the multifaceted associations within the data as related to the participants' responses. It is important to note that all participants answered all of the questions included in the interview protocol. After careful analysis of the transcribed interview protocols from each participant of their perceptions and intentions to teach IFRS in the accounting courses they teach and the factors that influence educators' perceptions and intentions, several topics emerged. These themes facilitated and provided further understanding of Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions.

A purposive sample (Yin, 2014) of 10 accounting professors who are currently teaching and have been teaching accounting courses for the last 3 years, before answering the interview protocol, in public and private universities in Puerto Rico met the acceptable number of participants for a multiple-case study considering saturation, the homogeneity of the population, and the scope of the study as the criteria for determining the appropriate sample size for conducting the research (Mason, 2010; Yin, 2013a, 2014). Sample sizes for multiple case studies, as supported by the literature and research findings, can include a reduced number of participants, usually six to ten participants, because the goal of a qualitative multiple-case study is to facilitate the exposure of new information and topics from the collected data in its real-world context, for identifying and interpreting (Yin, 2013) the participants feelings, beliefs, recurring patterns, and assessments (Dworkin, 2012; Kahlke, 2014; Sandelowski, 2010; Yin, 2013a).

The demographic characteristics of the sample revealed all the 10 participants were accounting professors who are currently teaching and have been teaching accounting courses for the last 3 years, before answering the interview protocol, in public and private universities in Puerto Rico. Of these 10 accounting educators, four were accounting adjunct professors working part-time, one was an accounting professor teaching full time, one was an accounting assistant professor, two were accounting associate professors, and two were accounting full professors. Three participants were teaching undergraduate and graduate accounting courses, and the other seven participants were teaching only undergraduate accounting courses. Three of the four universities included in the study were public while the other one was private. As conveyed by the 10 accounting professors who participated in the study, five of them were teaching only in public universities in Puerto Rico while the other five participants were teaching in both public and private universities. From the group of accounting educators that participated in the study, 4 were female, and 6 were male. All participant academic institutions were non-profit universities. The richness of the collected data is supported by the demographic data collected in relation to the participants that revealed there were a great variety and diversity between and within the sample.

A multiple-case study research design was used to conduct the investigation guided by the following three research questions.

Q1. What are Puerto Rican accounting educators' perceptions about teaching IFRS topics in the accounting courses they teach?

Q2. What are Puerto Rican accounting educators' intentions to teach IFRS topics in the accounting courses they teach?

Q3. What are the factors influencing Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics in the accounting courses they teach?

Each one of the research questions that guided this study is presented below separately. The presentation is written in such a way that after each question a table is included in which the most relevant themes that emerged from the participants' responses are presented according to the accounting professors' responses to the interview question items. Following the presentation of the tables, a detailed discussion is included on the themes that emerged and were identified as a result of the coding process and analysis of data. In addition to the data collected from the participants' responses, and used to answer the research questions, additional information was collected through the participants' responses to interview question items that required participants to convey accounting professors' perceptions and intentions to teach IFRS, the factors influencing educators' perceptions and intentions, and how these elements affect accounting academic programs in public and private universities in Puerto Rico. The information collected through these questions is included in Chapter 4 with a description of the findings related to those specific questions.

The first research question for this research was the following:

Q1. What are Puerto Rican accounting educators' perceptions about teaching IFRS topics in the accounting courses they teach?

According to the analysis of the data related to the answers offered by the 10 accounting professors interviewed, four themes related to their perceptions about the teaching of IFRS in the accounting courses they taught in public and private universities in Puerto Rico arose. The presentation of the topics as listed in Table 1, reflects the order

of significance as expressed by accounting professors' responses to the interview protocol according to the number of participants who mentioned the theme. The purpose is not to establish the order in which they are listed represents one topic being more important than another but this order provides a convenient way to present the findings. Following Table 1, each of the themes is discussed separately, the findings related to them, as well as verbatim statements of the participants confirming how the topics emerged from his or her responses to the question items contained in the interview protocol.

Table 1

Accounting Educators' Perceptions About Teaching IFRS

Number	Theme
Theme 1	Perceived usefulness of teaching IFRS
Theme 2	University administrators' interest in updating academic accounting programs to include IFRS
Theme 3	Accounting faculty readiness to teach IFRS
Theme 4	Perceived degree of control for teaching IFRS

Theme 1: Perceived usefulness of teaching IFRS. Nine out of 10 accounting educators who answered the interview protocol perceived the teaching of IFRS as useful. The response of these accounting professors indicated they recognized the teaching of IFRS is a vital element and of crucial importance for updating academic accounting programs and for aligning accounting education with trends in the accounting profession and the accounting education field. Likewise, their answers showed participants perceived the teaching of IFRS as beneficial, especially for those students who, once they have completed their academic degree in accounting, aspire to take the CPA examination,

since the IFRS topic is currently tested in the exam's content. Among their comments, accounting professors emphasized teaching IFRS provides the accounting educator with a broader perspective that also makes the accounting educator a more skilled professor with the tools to deliver better-quality teaching to accounting learners. The perception of the 9 out of 10 who perceived the teaching of IFRS as useful is this issue will positively affect the accounting educators' ability to teach other accounting courses even though those other classes are not directly related to IFRS. Participants pointed out the teaching IFRS will provide accounting instructors with a more complete view and help students to perceive a similar broader perspective of the spectrum of business possibilities, economic systems, and legal structures. Five out of the 10 participants also stated teaching IFRS results in students being better prepared to work, even if they do not aspire to take the CPA examination after completing their degree. Participant six indicated: "I understand that teaching IFRS is extremely important because the world has been globalized in a very fast way, so the teaching of IFRS aligns with current trends in the current competitive global business environment."

The only different opinion from the perception of the other nine participants was the response of participant four who did not consider the teaching of IFRS useful or beneficial. Participant four indicated that accounting professors should focus the courses they are teaching strictly according to U.S. GAAP. The participant said:

My perception is that if we teach simultaneously IFRS while teaching U.S. GAAP since accounting education in Puerto Rico is ruled according to U.S. GAAP, I think this will produce confusion among the students, so I do not recommend teaching IFRS.

Theme 2: University administrators' interest in updating academic accounting programs to include IFRS. Concerning the interest of administrators of public and private universities in Puerto Rico, it is worrying that 8 of the 10 interviewees perceived university administrators have no interest in IFRS nor do they discuss these themes in their meetings and in the corresponding forums. It is interesting from those eight participants who expressed this view, seven of them agreed on the point this lack of interest is mainly because of a lack of knowledge of the topic. Participants also pointed out many of those who are in administrative positions in public and private universities in Puerto Rico do not have an academic background in the field of business administration or accounting. Participant three mentioned:

This is a rather complicated process because if the people who are managing universities do not have the academic background in business administration or accounting, there would be no structure for performing the correct evaluation of academic programs and to determine compliance with the curriculum issues as required by the corresponding boards and accreditation agencies.

Seven of the 10 participants recognized it is the responsibility of accounting professors to be the spokespersons for this message so that it reaches the business school's department chair and the senator, so they deliver the message of the importance of updating academic accounting programs for the teaching of IFRS to higher levels within the organizational hierarchy of the university. Participants proposed this point as a remedy to the aforementioned perception that the administrators of public and private universities in Puerto Rico lack an academic background in the field of business administration and accounting. The goal is administrators of public and private

universities in Puerto Rico become aware of the relevance of these issues, so they demonstrate an interest in updating academic accounting programs to include IFRS as part of the accounting curriculum.

Theme 3: Accounting faculty readiness to teach IFRS. Regarding the issue of being ready and able to teach IFRS, only one of the 10 participants stated being ready and able to teach IFRS. In the public university where this participant teaches, this accounting educator teaches the international accounting course since in that campus the international accounting course is offered as an elective course in accounting to accounting majors in their last year of the bachelor degree program. Participant one approved 17 IFRS-based courses that enabled this educator to teach IFRS. This accounting professor clarified having that opportunity because, in addition to being an adjunct accounting professor at a public university and in a private university, this participant is a CPA, and works for a company which provided the educator with the IFRS-based resources and continuing professional education activities. The remaining nine participants acknowledged they were not ready or prepared to teach IFRS in the accounting courses they teach. These nine participants indicated they were not ready to teach IFRS and had not mastered the topics in full because when they were students, the subject of IFRS was not a theme that had the current boom of interest and was not an issue of public discussion in different forums.

Although nine of the 10 participants stated they were not ready or prepared to teach IFRS, seven participants indicated they feel able to learn because they feel capable of learning by themselves. Participants indicated if the university provided them with the necessary tools and support, they could prepare themselves to teach IFRS in the

accounting courses they teach. Participant eight said: “I am confident of my learning skills and capabilities so I feel empowered to acquire new knowledge, to internalize that new information, to deepen their mastery, and to deliver that new knowledge to my students.”

Theme 4: Perceived degree of control for teaching IFRS. The 10 participants agreed they do not have the control to decide whether to teach IFRS or not in accounting courses. They explained the accounting courses syllabi stipulate the specific content of the topics to be taught in the classes; thus limiting their degree of control for teaching IFRS. Exemplifying this theme, participant 1 said:

I do not have the control to decide what to teach in the course because the course syllabus performs as a limiting factor in this sense since there is a description of the topics to cover as described in the course syllabus with the detail of the specific limit of contact hours for each topic to be discussed in the course. In the only course that this limitation favors me is in the international accounting course that I teach because the entire course content is based on IFRS.

Participant 4 said: “We always must follow the course syllabus, the course materials available, and the course content as described within the syllabus.” In their responses, participants indicated the course syllabus already indicates and describes the topics to be studied in the course is a factor that is not under their control. They explained hanging the course syllabus and its content requires a complicated bureaucratic process that will also delay the process of implementing changes and updates to the course content. Participants also expressed the heavy load of the accounting courses’ content makes it difficult for them to have additional time available to try somehow to incorporate the

IFRS topics into the course content.

Another finding related to the perception of the degree of control of the participants was eight out of the 10 participants indicated they do not perceive having control to teach IFRS because they are not ready to teach IFRS in their courses. These eight participants also mentioned the differences between U.S. GAAP and IFRS make them feel unprepared and unwilling to teach IFRS.

As previously stated, the four themes described above were those most commonly identified according to the participants' responses and represented the sample's perceptions about the teaching of themes associated with IFRS in the courses educators teach. These issues describe these Puerto Rican accounting educators' perceptions about the usefulness and/or benefit, if any, of teaching IFRS in accounting courses as perceived by participants from the public and private universities who participated in the study. Likewise, these themes represent the participants' perceptions about the interest they perceive in the administrators of public and private universities in Puerto Rico to update accounting academic programs to include IFRS topics, educators' perceptions about whether they are ready or not to teach IFRS, as well as educators' perceptions as to the degree of control they perceive to have to decide whether to teach IFRS or not in accounting courses.

The second research question that guided this study is the following:

Q2. What are Puerto Rican accounting educators' intentions to teach IFRS topics in the accounting courses they teach?

Table 2 describes the three main themes that emerged from the participants' responses to the interview question items associated with assessing accounting educators'

intentions to teach IFRS in the accounting courses they teach. After the table, each one of the themes is discussed separately, the findings related to each topic, as well as some verbatim statements of the participants confirming how the topics emerged from the participants' responses.

Table 2

Accounting Educators' Intentions to Teach IFRS

Number	Theme
Theme 1	No intentions to teach IFRS
Theme 2	Intentions to teach IFRS
Theme 3	Rationale for their intentions to teach or not IFRS

The presentation of the themes, as depicted in Table 2, reflects the order of priority of each topic in relation to the participants' responses to the interview protocol according to the number of participants who mentioned the theme from the largest number of answers to the smallest number of answers. Thematic analysis was conducted as related to the occurrence with which the same topic was recurring in the participants' answers. The themes are presented in the order that the largest percentage of participants mentioned the theme. The order in which the topics are presented, however, does not represent one theme being more relevant to the subject than another.

Theme 1: No intentions to teach IFRS. On the personal and individual level of each of the accounting professors who answered the interview, eight of the 10 participants stated they did not intend to teach IFRS in the accounting courses they teach in public universities and private universities in Puerto Rico. Participants indicated they do not have the intention or the willingness to do it because there are already some

courses they usually teach semester by semester and that would imply an additional effort to perform an additional academic load they are not willing to accept. Participant 4, for example, said: "As long as there are no official changes or a final and firm decision from the U.S. SEC regarding the convergence of IFRS, I will not teach them." Participant 7 said:

I intend to continue to focus on U.S. GAAP, so I will not teach IFRS in any of the courses that I have been appointed to teach or in any other course that I teach in future semesters unless there is a U.S. SEC firm position on the matter.

With respect to Puerto Rican accounting educators' perceptions of the intentions of other Puerto Rican accounting professors to teach IFRS, nine of the 10 participants expressed their opinion was the other professors also do not intend to teach IFRS. Even participant 1 who did intend to teach IFRS because this participant is precisely teaching the international accounting course at the public university where this educator teaches, said:

I perceive practically no intention among the accounting faculty to include IFRS topics within the courses they teach. It would be necessary to conduct a further analysis process, but right now I really do not perceive that intention in accounting professors.

It is also relevant that participant 8, who stated intending to teach IFRS for providing learners with the opportunity to have an additional knowledge, indicated perceiving other Puerto Rican accounting educators are in the attitude that they will not include nor will teach IFRS in accounting courses unless it is mandatory and if a final and firm decision and consensus is reached by the U.S. SEC requiring that IFRS prevail over U.S. GAAP.

Within the nine participants that conveyed their perception that Puerto Rican accounting educators do not intend to teach IFRS, seven participants indicated this is because they do not recognize the urgency of the issue while others indicated the future of IFRS is uncertain. Participant 7 expressed:

There are accounting professors who are already accustomed, all their lives, to teach accounting courses the same way and with a particular methodology so that the situation of teaching IFRS would be very challenging, and moreover, when they probably have not been exposed to the study of IFRS.

Others mentioned these accounting professors would be reluctant to implement new teaching methodologies for including IFRS topics because of the complexities associated with the differences between U.S. GAAP and IFRS.

Theme 2: Intentions to teach IFRS. Participant 1, who indicated feeling ready and willing to teach IFRS, conveyed having the intention to teach IFRS and said: “Currently, in the public university where I teach, I am the accounting professor who teaches the international accounting course which is completely IFRS-based.” The other participant who stated having the intention to teach IFRS, was participant 8 who said: “When I teach the third intermediate accounting course, so as not to confuse students, I only mention that there are some differences between IFRS and U.S. GAAP, but I focus on the students’ mastery of U.S. GAAP.” This participant mentioned in certain areas there are differences as stipulated in IFRS and U.S. GAAP, for example, in inventory and the cash flow statement preparation. The participant’s approach was not elaborating and expanding on the mechanics and the details of how IFRS is applied in practice. This participant explained only mentioning the matter so learners have additional knowledge,

but does not test IFRS topics in the content of the course exams.

Of the 10 Puerto Rican accounting educators who participated in this research and answered the interview, only one of them, participant nine, conveyed any perceptions of an intention in other accounting professors for the teaching of IFRS according to the participants' answer to question 11 of the interview protocol. Participant nine said: "My interpretation and perception is that Puerto Rican accounting educators are very enthusiastic and willing to teach IFRS as soon as possible in the courses they teach." The participant's understanding and perceptions were that Puerto Rican accounting professors have the intention to teach IFRS almost immediately, to the extent that time allows them and in accordance with the nature and complexity of the course being taught. Participant nine indicated perceiving and understanding that accounting educators are not hesitant to implement changes in the accounting curriculum.

It is notable the response of this only participant who identified Puerto Rican accounting educators have the intention to teach IFRS because this participant indicated not having the intention of teaching IFRS in accounting courses. However, in the participant's response to question 10 of the interview protocol, in which participant nine expressed not intending to teach IFRS to students, the participant clarified the position and the non-intention to teach IFRS in accounting courses are because this participant always teaches the accounting principles course. The participant's rationale for not intending to teach IFRS was in the accounting principles course students are just beginning to relate to concepts and accounting issues that are totally unknown to students. The participant also pointed out teaching students U.S. GAAP and IFRS concurrently, rather than helping students, would produce serious confusion in them. The

participant compared teaching U.S. GAAP and IFRS concurrently with trying to teach an unknown language to a student and, at the same time, trying to teach the learner another language without even making sure the learner fully masters the first language the student is learning. The respondent indicated implementing such an approach of only mentioning to students there is another accounting system intended to be used internationally which differs from U.S. GAAP, but does not go into the detail of explaining differences or similarities between the two accounting systems.

Theme 3: Rationale for their intentions to teach or not IFRS. The 10 participants agreed the additional training, the further academic load required for teaching IFRS-based courses, and the lack of IFRS-based curriculum materials and instructional resources required by the accounting faculty are the three main elements that result in the hesitation of Puerto Rican accounting educators to teach IFRS in accounting courses.

Participant one said:

When the accounting professor is required to have some additional IFRS-based training, there may be some hesitation because of the extra effort and work that would be required for being ready to teach IFRS-based accounting topics, in addition of lacking the necessary and updated curriculum materials.

Participant 10 perceived the reluctance to teach IFRS is not because the topic is an innovative subject. The participant said: “It has to do with the fact of the additional academic burden that it implies for the accounting professor given that, in addition to teaching their courses, accounting educators have many other academic responsibilities.”

Participant five commented: “Teaching IFRS involves additional preparation because for years we have been accustomed to teach U.S. GAAP in a particular way and now all this

would result in something very different for some accounting topics.”

Participant eight indicated the systems of economic compensation to the accounting faculty for the teaching of the courses that accounting educators lecture, including IFRS-based courses, are not attractive, and moreover when teaching such subjects would require time and additional effort for the accounting educator for teaching such a course. Participant nine said: “It requires considerable effort and time to be ready and well-trained in the field of IFRS, as well as preparing the curriculum materials for the teaching of such topics to students.” The participant emphasized the need of highly specialized training for being knowledgeable of IFRS, for later scheduling the course within the academic offering, and, unfortunately, the participant perceived the university does not provide accounting educators with the necessary tools for those purposes.

Another issue that arose as part of the rationale of Puerto Rican accounting educators for not intending to teach IFRS was that seven of the 10 participants understand the non-intention to teach IFRS is related to the perceived uncertainty as reflected by the U.S. SEC’s ambivalence in making a final decision in assuming a firm position about the convergence of U.S. GAAP and IFRS. Although there were seven participants who made these expressions, participants mentioned this theme 16 times in their responses to the interview protocol. Participant four indicated one of the reasons for the accounting educators’ reluctance to teach IFRS is at the educational level, as the U.S. SEC has not yet officially decided what to do in relation to IFRS, there is a high level of uncertainty within accounting academics. Participant four said:

Accounting professors would probably be teaching certain subjects that could change again in the future, and this could produce confusion between students

with respect to what they are currently studying versus what they will apply in a real job scenario when they complete their academic program.

Another topic finding that emerged from the thematic analysis of the interview transcripts' content was the issue that seven of the 10 participants who answered the interview protocol concurred proximity to retirement from their careers as accounting professors results in a reluctance to teach IFRS in accounting courses. Participant two said: "Some colleague accounting professors understand that they will not have the opportunity to maximize that new IFRS-based knowledge for the time they will remain in the academia." This participant highlighted these accounting professors realize it does not pay off the effort and extra time they would have to invest to be updated when the reality of the case is many of these accounting educators are already close to retirement. Participant five already had the age and years of experience as an accounting educator so this participant could already retire. This participant had over 30 years of experience teaching accounting courses, and stated a negative factor influencing accounting educators' perceptions and intentions to teach IFRS had to do with the age of the accounting professor with regard to how close the accounting educator is to reach the age to retire. Participant five said:

In my case, if IFRS are adopted, and there is the need for implementing them, so I have to include and teach them in my accounting courses, that will be the time for me to retire, because, at my age, I do not intend to acquire new and distinct knowledge about a new accounting system.

These seven participants indicated in the case of those who did not show an intention to teach IFRS, the element of age they have and that they could retire at any

time implied educators do not see the issue as cost-effective because of the time and additional effort they would have to put into learning and mastering all IFRS-based curriculum issues. Participant six said:

I think that in the case of those who might perceive useless the teaching of IFRS in accounting courses, this would probably be an accounting professor who is about to retire, has been teaching in academia for too long, and understands it is worthless learning IFRS.

The seven participants who agreed on this point, all them, identified as of crucial relevance the additional effort that would be required from educators for training purposes to become skillful and knowledgeable of IFRS.

Concerning the rationale of those who perceive as favorable the intention of Puerto Rican accounting educators to teach IFRS, a relevant finding of this study was that, in contrast to the response of the seven participants who perceived closeness to retirement as one of the reasons for not having the intention to teach IFRS, three participants expressed a totally opposite opinion. These three participants indicated closeness to retirement was not an element that was related to the non-intention to teach IFRS. Curiously, the three participants who expressed themselves in this way, all of them teach in the same public university. This public university, within the group of universities participating in the study, is the only one in which the international accounting course, which is totally IFRS-based, is taught. Participant one, who teaches the international accounting course at this public university said: "I personally differ with the point that proximity to retirement is an element that affects the perception and intention of Puerto Rican accounting educators to teach IFRS." Participant seven said:

This has to do with the accounting professor's personality because there are people who, even if they are close enough to reach retirement age, have the attitude and commitment to stay ahead regardless of the extra effort that this requires.

These three participants who perceived closeness to retirement was not an element that is related to the non-intention to teach IFRS conveyed they know foreign cultures.

Participants explained accounting professors who have been teaching for many years, even when they are about to retire, are considered as respectable academics and great educators whose academic and professional backgrounds distinguish them, make them worthy of recognition, and are appreciated as significant contributors in the process of delivering high-quality accounting education. The participants' perception was regardless of how close accounting educators are to reaching their retirement age, these highly experienced accounting educators demonstrate commitment and participate actively in developing and updating top quality accounting academic programs.

Participant nine said: "This, of course, includes the subject of IFRS and the accounting educators' willingness and intention to teach such themes irrespective of the effort and additional time required to fulfill their mission as educators of future generations of accounting professionals."

Another finding emerged from the participants' responses to the interview protocol. This finding is related to those who perceive Puerto Rican accounting educators intend to teach IFRS. These educators indicated even when there is not a final decision from the U.S. SEC regarding the convergence of U.S. GAAP and IFRS, teaching IFRS adds value to academic accounting programs. According to their perceptions,

teaching IFRS in academic accounting programs may appeal to potential students as well as bring the message to the community and future employers that the institution offers academic programs aligned with current trends within the accounting profession.

Participants also indicated this is attractive to students who are currently studying at the university and aspire to become CPAs since they would probably not contemplate the possibility of moving to another campus or change to another academic institution where they do offer an IFRS-based accounting course because currently IFRS topics are tested in the CPA examination.

Participant one said: “I understand that those who have an interest in teaching IFRS to assess it as potentially positive and ideal for this new additional knowledge to be of benefit to their students.” Participant three indicated: “I understand that a graduate accounting student will be very interested in that I delve into this theme because it is an innovative subject for the students.” The participant’s perception was that teaching IFRS to these types of students will expand the range of knowledge that students possess because graduate students usually work, and could possibly already have professional experiences applying the accounting standards that they have learned in their previous academic training. Participant eight said:

In the case of students that upon completion of their degree, they move to the United States or to another country where there are already companies that are using IFRS when preparing their financial statements, that additional knowledge will be extremely valuable to them.

The participant’s point was this would provide students with the opportunity to put into practice the knowledge acquired in matters of international accounting and IFRS.

The three themes described and analyzed above were identified within the content of the participants' responses to the interview protocol in relation to Puerto Rican accounting educators' intentions to teach IFRS in the courses they teach. These themes represent the sample's perceptions from the participant public and private universities in Puerto Rico. According to the answers accounting educators provided during the interview, from their personal or individual perspective, eight of the 10 participants do not intend to teach IFRS. Only two participants indicated a willingness to teach IFRS. Regarding the perceptions of the accounting educators who answered the interview, nine of the 10 participants perceived other Puerto Rican accounting educators do not intend to teach IFRS. Only one participant indicated accounting professors do intend to teach IFRS. This investigation found the additional IFRS-based training required, the further academic load implied by the teaching IFRS-based courses, the lack of IFRS-based curriculum materials, the scarcity of instructional resources required by the accounting faculty, the perceived uncertainty as reflected by the U.S. SEC's ambivalence in making a final decision in assuming a firm position on the convergence of U.S. GAAP and IFRS, and proximity to retirement from their careers as accounting educators were the most influential elements, as perceived by accounting educators who participated in this research, that resulted in the hesitation of Puerto Rican accounting educators to teach IFRS in accounting courses.

Three participants expressed an entirely different opinion regarding proximity to retirement age contributing to the hesitation of accounting educators to teach IFRS. They indicated this element was not related to the non-intention to teach IFRS in accounting courses. On the contrary, they explained these highly-experienced accounting professors

demonstrate a full and absolute commitment to the development of high-quality and updated accounting academic programs regardless of the effort, time, and additional work involved in the matter. On the other hand, those who perceived intention in other professors for teaching IFRS indicated that teaching IFRS adds value to academic accounting programs and gives a competitive advantage to the universities that support and express interest in including IFRS as part of the content of accounting courses.

The third research question that guided this investigation was the following:

Q3. What are the factors influencing Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics in the accounting courses they teach?

Table 3 describes the three main themes that emerged from participants' responses to the interview question items associated with assessing the factors influencing Puerto Rican accounting educators' perceptions and intentions to teach IFRS in the accounting courses they teach. After the table, each of the themes is discussed individually, the findings related to each topic, as well as some participants' verbatim statements confirming how the topics emerged from their responses.

Table 3

Factors Influencing Accounting Educators' Perceptions and Intentions to Teach IFRS

Number	Theme
Theme 1	Negative factors that influence accounting educators' perceptions and intentions to teach IFRS
Theme 2	Positive factors that influence accounting educators' perceptions and intentions to teach IFRS
Theme 3	Strategies for overcoming the negative factors influencing accounting educators' perceptions and intentions to teach IFRS

According to the coding process conducted related to the participants' responses

performed as the basis for answering the third research question of the study, three themes related to factors influencing Puerto Rican accounting educators' perceptions and intentions to teach IFRS in accounting academic programs emerged. It is important to emphasize all 10 respondents answered the interview question items that were intended to provide an answer to the third research question guiding this study. The three themes presented in Table 3 correspond to the order of priority, as related to the answers provided by participants according to their own perceptions. As previously indicated, in the identification of the themes that emerged related to research questions one and two, the order in which they appear do not represent any hierarchical order in terms of the relevance of each topic. Rather, they represent the extent the topic was identified within the participants' responses.

Theme 1: Negative factors that influence accounting educators' perceptions and intentions to teach IFRS. Eight of the 10 participants agreed and identified the U.S. SEC's ambivalence regarding the convergence of IFRS as the factor that most negatively influences Puerto Rican accounting educators' perceptions and intentions to teach IFRS. Directly related to this factor, participants stated that the U.S. SEC's ambivalence produces a great level of uncertainty as to the specific date on which the U.S. SEC will take a firm and final position on the issue. Their point was the issue also depends on educators' perception of the importance the U.S. SEC is giving to the issue. Participants understand this uncertainty will definitely result in doing the minimum or nothing concerning the alignment of accounting academic programs to include the teaching of IFRS. Participant 10 said:

Since it is an uncertain issue in terms of the date the U.S. SEC will make the final

decision, that is why the faculty continues to postpone the teaching of IFRS and accounting courses are not updated to include IFRS.

Participants expressed they have been waiting on the convergence of IFRS for financial reporting purposes for many years, and were expecting by February 2015 there would be a clear and firm U.S. SEC position, but in view of the continued wait, participants indicated there is even the possibility that no agreement could be reached. For this reason, participants indicated such uncertainty results in them questioning whether it is really worth presenting to students material that will probably not be applied or will probably be applied in a different way. Participant three expressed the U.S. SEC's ambivalence even has political connotations; indicating that the U.S. SEC's indecision has been based on the belief in the supremacy of U.S. GAAP over any other accounting rules. For that reason, participants perceive the U.S. SEC has overlooked what is happening worldwide in the competitive business environment and everything related to globalization, which has contributed to its ambivalence and procrastination of the process. This participant said: "National pride has a political connotation, but I understand that they will effectively have to accept, as we know it will eventually occur, the implementation of IFRS for financial reporting purposes." Participant six said:

If the U.S. SEC continues to delay the process of making a final and firm decision on when the IFRS would be applicable, this would definitely have a negative impact on accounting educators not realizing the relevance and importance of IFRS.

These participants expressed understanding that accounting professors can learn and master IFRS topics, but uncertainty inhibits their intention to teach IFRS to students.

They could question the relevance of teaching something their students will not apply when completing their academic training. Participant five commented: “I do not see these changes being very close in terms of time, and that ambivalence produces accounting educators’ hesitation for teaching IFRS.”

According to the participants’ responses to the interview, accounting professors’ attitudes are that before they start to learn a whole range of new knowledge educators do not know whether they will eventually apply or not as proposed, it is then meritorious to wait until there is a firm stance and the U.S. SEC’s final decision. On this issue participant eight said: “Another negative factor that relates to the U.S. SEC’s position has to do with the SEC’s expressions that its loyalty is directed toward American investors and did not consider other elements that are also relevant in this context.”

Seven participants expressed another highly influential negative factor on Puerto Rican accounting educators’ perceptions and intentions to teach IFRS was related to the prevailing economic crisis in Puerto Rico. As conveyed by participants, the reality of the public university system in Puerto Rico is most of the budget is spent on payroll. On this issue participant 10 said: “Given a limited budget, there is a scarcity of resources to address issues such as providing accounting professors with opportunities for academic research and IFRS-based continuing professional education activities.”

According to participant two, one of the main problems facing the smaller campuses of public universities in Puerto Rico is the budget they receive is much more limited than that received by larger campuses in which there are more students enrolled. Similarly, participant three said: “The existing economic crisis affects and will definitely affect the availability of resources to support the faculty.” These participants, who

identified the economic crisis as a negative factor, expressed if there are insufficient funds because of budget constraints, there are also no funds to pay for workshops, seminars, continuing professional education on IFRS issues, and the technological resources required for updating academic accounting programs.

Another finding from this study is according to the answers of accounting professors from public universities in Puerto Rico, there is a huge shortage of accounting faculty in Puerto Rico who hold a doctorate degree in the accounting field. Participants from public universities in Puerto Rico indicated administrators of universities required professors have a doctoral degree in accounting so they can be hired for a full-time tenure-track faculty position. Participants described another factor that negatively affects Puerto Rican accounting educators' perceptions and intentions to teach IFRS is having a substantial number of part-time accounting professors; given there is a scarcity of professors with a doctorate degree in accounting. On that issue, participant three said: "My perception is that the professors' academic degree attained will make a considerable difference in this regard." The perceptions that participants expressed indicated they understand that it is not the same to have an accounting professor who holds a master's degree in accounting versus having an accounting educator who has a doctoral degree in accounting.

Participant eight indicated when accounting professors retire from their jobs, for budgetary reasons, the university administration eliminates those faculty positions and hires part-time accounting educators. Participant 10 said: "The number of accounting professors has been decreasing considerably in recent years in the universe of all Puerto Rico." The participant explained if a considerable number of accounting professors are

hired on a part-time basis because there are no accounting doctorates, they will be less involved and committed to the quality of the academic program in what has to do with methodology, recommendations for changes in the curriculum, and for updating the topics to be discussed in the different accounting courses. This participant also clarified this situation relates to their hiring depending on the need that arises in each academic term.

The responses of participants two, seven, and nine also coincided in expressing they did not perceive the same commitment and dedication in part-time accounting educators when compared to a full-time accounting educator who holds a tenure-track faculty position. Participants clarified, part-time professors attempt to fulfill the minimum requirements exclusively as stipulated in the course syllabus. Participant four expressed if an accounting professor teaches in a part-time position at the institution, it is most likely because the educator works part-time at other academic institutions or because of having a full-time job in a firm. The participant said:

Those part-time accounting educators are not going to be absent from their other job, from their full-time employment, or fail to comply with the other academic institution in which they are teaching to go to IFRS-based continuing professional education activities.

Another finding of this research was that six of the 10 participants indicated Puerto Rican accounting educators identify the lack of support from university administrators as a factor that negatively affects their perceptions and intentions to teach IFRS in accounting courses. Participant two said: “One negative factor that I identify in this process is the lack of support from the university administration.” Participants three,

five, six, and eight also stated this lack of support was highly detrimental and adversely affects the accounting educators' commitment to be able to teach IFRS in accounting academic programs. Participants five, six, and eight said bureaucratic processes result in the faculty not being given the resources necessary to make technological updates and academic program improvements. The participants' responses indicated they perceived a lack of interest and commitment in administrators of public and private universities in providing accounting educators with opportunities for acquiring a broad academic background and experience in academic research for fostering the continuous improvement of accounting education and its alignment to new trends and current issues such as IFRS. In addition, participants expressed, because of financial issues, it is becoming increasingly difficult for the university administration to provide educators with monetary resources to participate in IFRS-based continuing professional education activities.

Participants in this study identified as a negative factor the political connotations of IFRS issues because of to the political relationship between Puerto Rico and the United States. According to the participants' responses, this relationship keeps educators in uncertainty and expectation because they will not know what will ultimately occur regarding the U.S. SEC's decision on the convergence of IFRS. Six of the 10 participants concurred this factor negatively affects Puerto Rican accounting educators' perceptions and intentions to teach IFRS. Participant four said: "In the practice of accounting profession and therefore, accounting academic programs in Puerto Rico, we are governed by U.S. GAAP because of our political relationship with the United States." Participants five and seven made similar assertions indicating the territorial relationship with the

United States, which is still governed by U.S. GAAP, is why in Puerto Rico the emphasis is not given to IFRS as perhaps is done in other jurisdictions.

Equally, participant eight expressed, in political terms, as Puerto Rico is a colonial territory of the United States, how the internal affairs of accounting run in the United States is how the professional accounting practice in Puerto Rico must follow; in the teaching of accounting academic programs, and in waiting for the U.S. SEC to finally decide what the future of IFRS will be. This participant perceived that the implementation of IFRS has been delayed more than anything else, for purely political reasons. This participant went even further and said:

If the perception of the new U.S president is unfavorable toward IFRS because he understands that would be synonymous of minimizing the United States in the world political scenario, that will definitely act as a factor to the detriment of the convergence of IFRS.

Theme 2: Positive factors that influence accounting educators' perceptions and intentions to teach IFRS. Question 13 of the interview protocol required participants to identify which factors influence, positively or negatively, educators' perceptions and intentions to teach IFRS in the accounting courses they teach. A finding of this research was related to scarcely three participants (participants two, five, and nine) identified only one positive factor influencing Puerto Rican accounting educators' perceptions and intentions to teach IFRS. All participants answered that interview question item. In the participants' response to question 13 of the interview protocol, the remaining participants identified only negative factors or elements influencing Puerto Rican accounting educators' perceptions and intentions to teach IFRS.

According to the participants' perceptions, the only element educators identified as a positive factor relates to the institutions and academic programs already including the teaching of IFRS in accounting courses are recognized as innovative and novel. Participants two, five, and nine commented universities offer a service and academic institutions should be distinguished from the service offered by other universities so universities can have a competitive advantage. Participants indicated this competitive advantage could make the difference for a student to choose to study at a certain academic institution when evaluating other universities the students have as an alternative for receiving their academic and professional training. Participants pointed out the advantage of incorporating IFRS into accounting academic programs and the added value to academic programs is an element that should be emphasized to make accounting programs more striking to retain and attract current and potential students.

According to their responses, incorporating an IFRS-based course into the accounting curriculum would require accounting educators to deliver a message to students about the relevance and importance of enrolling in an IFRS-based accounting course. Participants emphasized the teaching of IFRS in accounting courses would also depend heavily on whether accounting professors consider the teaching of IFRS in accounting courses as innovative and cutting-edge. As participants stated, this, in turn, will result in Puerto Rican accounting educators having a better willingness and intention to teach IFRS.

Theme 3: Strategies for overcoming the negative factors influencing accounting educators' perceptions and intentions to teach IFRS. Participants were clear indicating that for reducing or eliminating the influence of the negative factors affecting educators'

perceptions and intentions to teach IFRS topics, different alternatives should be assessed and several strategies must be implemented. All Puerto Rican accounting educators who participated in this research indicated the emphasis placed on the importance and relevance of IFRS will make the difference in overcoming the negative factors influencing accounting educators' perceptions and intentions to teach IFRS. Participants indicated that overcoming these negative factors depends, to a large extent, on emphasizing the importance of these issues at all levels within the hierarchy within the organizational structure in private and public universities in Puerto Rico. As proposed by the study participants this should include business schools' chairperson, deans of academic affairs, and the chancellor. Participant one said: "It is imperative that accounting program that wants to keep updated and aligned to new trends in the profession should include IFRS." In their responses, participants expressed accounting professors have the responsibility to deliver this message up to the highest positions within the university organizational structure. Participants indicated it is recommended that administrators of public and private universities in Puerto Rico become aware of the need and importance of updating academic accounting programs, so administrators recognize the relevance of providing accounting educators with the resources needed for seminars, workshops, and IFRS-based continuing professional education activities. Participant two said: "Having that support performs a vital role in enabling us to update our academic programs to include IFRS."

Participants indicated it is necessary to identify and develop strategies for convincing accounting instructors to adapt to changes in the accounting profession as changes arise even though educators do not perform as accountant within firms.

Participants also stated it would be relevant fostering in-depth discussions on IFRS issues, particularly with the active participation of accounting and finance professors, because those two academic disciplines are most directly affected by IFRS. Participant seven said: “We live in a globalized world where the distance is becoming increasingly shorter for business transactions, so we are responsible for training accounting learners to become well-trained to fulfill the job market expectations.”

Other recommendations made by participants included ensuring the fulfillment of administrators of universities to provide accounting educators with the academic and professional development needed for training students in accordance with what prevails in the accounting profession. Participants indicated accounting educators could contribute in trying to convey the message to university administrators, at the campus level, emphasizing the new trends in the accounting profession are aligned with the vision and mission of the institution and the college of business administration.

Seven of the ten participants proposed the development of alliances between industry, academe, and regulatory agencies of the profession at the local and international levels. According to the participants’ responses, these alliances could include non-profit institutions, accounting firms committed to the academe, the CPA College of Puerto Rico, professional associations of the accounting area such as the Association of University Accounting Professors Puerto Rico, and alliances between accounting educators from all public and private universities. The participants expressed understanding the development of these alliances or partnerships would stimulate a better curriculum development and for the implementation of strategies to support accounting education. Participant one said: “This initiative must be reinforced by experts in the

accounting field who offer the input from the perspective of the industry and the employers' demands in the labor field.”

In addition, participants expressed developing these partnerships will allow them to explore the state of accounting education in Puerto Rico, what changes are required to be made to the curriculum, and how these changes will be addressed through collaborative efforts. One alternative proposed by participant one was that the IFRS-based continuing professional education activities offered by the College of CPAs of Puerto Rico become available to accounting educators regardless of whether they are CPAs or not. Participant 10 described work is being done on submitting a proposal to the Puerto Rico CPA College to create a joint commission with the active participation of deans, industry representatives, and professional associations to study throughout Puerto Rico for investigating the status of accounting academic programs in Puerto Rico, what steps must be taken to transform accounting education, and what initiatives can be undertaken to ensure the accounting profession maintains a reputation for excellence and to recruit the more qualified students who will be the future professionals in the accounting field.

At the international level, participants proposed the development of alliances with organizations in other countries that have already transitioned to IFRS and the creation of educational spaces for accounting educators so they can replicate and take advantage of those opportunities at a broader level. Participant two proposed encouraging Puerto Rican accounting educators to discuss IFRS-based issues with other international accounting professors in online forums. Participant seven expressed it would be advisable for accounting instructors, as a component of this training, to be exposed to

participate in international forums for becoming acquainted with this diversity of themes and in different scenarios.

A further point conveyed by five participants as an alternative to overcoming the influence of negative factors on accounting educators' intention to teach IFRS has to do with pressuring the U.S. SEC to address the issue of the convergence of IFRS. The participants' perceptions were that public corporations play an important role in this process because the non-convergence of IFRS may impede and obstruct transactions and negotiations between countries because of not speaking a common language in the business environment. These participants identified lobbying by public corporations could favor pressuring the U.S. SEC to speed up the process of making a final and firm decision on the implementation of IFRS. The argument of these participants was that the economic factor of the financial pressures faced by public corporations would be a key element because the issue of the U.S. SEC making a final and firm decision depends, to a large extent, on the pressure exerted by investors. Regarding this matter, participant eight expressed if the U.S. SEC finally assumes a firm position on the matter, IFRS is adopted, and a process of convergence to IFRS is carried out; this would positively influence accounting educators' perceptions and intentions to teach IFRS. Participant three said: "Another factor that can positively influence the perception and intention of accounting educators is that the U.S. SEC finally decide to adopt IFRS for financial reporting purposes."

The ten Puerto Rican accounting educators' responses to questions 13 and 14 of the interview protocol provided an answer to research question three concerning the factors they have identified as, positively or negatively, influential on educators'

perceptions and intentions to teach IFRS in the courses they teach. In this study, these Puerto Rican accounting educators described certain factors that deter and discourage them from teaching IFRS while participants only identified one element as having a positive influence on educators' perceptions and intentions. Their answers also elucidated on educators' perspectives on how to overcome those negative factors, so accounting professors perceive the teaching of IFRS topics as useful and beneficial to the future generations of accounting professionals.

This section provided an outline of the results of the data collected from the 10 Puerto Rican accounting professors who participated in the study by answering the interview protocol. Participants were asked to convey and express their perceptions and intentions to teach IFRS in the courses they teach and to identify the factors influencing educators' perceptions and intentions. The previously presented section containing the results of the study provided an overview of how the participants' responses to the interview question items addressed the issues related to answering each one of the research questions that guided this study. Chapter 5 of this dissertation manuscript contains a comprehensive discussion and interpretation of the outcomes of this study as supported by the historical and current literature.

Evaluation of Findings

All participants in this multiple-case study were accounting professors teaching at the undergraduate, graduate, and doctorate degree levels in public and private universities in Puerto Rico and had been actively teaching accounting courses for the last 3 years before answering the interview protocol. Ajzen's TPB was used as the theoretical framework for conducting the research since the theory focuses on the relationship

between several factors affecting individuals' behavior (Ajzen, 1991, 2001, 2015). From the perspective of this multiple-case study, the behavior under consideration was the teaching or not teaching of IFRS topics within academic accounting programs. Several elements included in the theory comprise attitude, subjective norm, perceived behavioral control, behavioral intention, and the behavior itself (Ajzen, 2011). Because accounting education in Puerto Rico is ruled according to U.S. GAAP, concern was held that accounting education and the theory that framed this study were missing the Puerto Rican perspective, specifically because a large portion of accounting education research in the United States and its territories has been conducted without considering the Puerto Rican perspective within the issue of teaching IFRS into accounting academic programs (Apostolou et al., 2015; Djatej et al., 2012; Moqbel et al., 2013). Puerto Rico is not a state of the United States, but it is a colonial territory. For that reason, U.S. GAAP governs the accounting profession and accounting education fields in Puerto Rico (Berríos, 2012).

This research allowed collecting valuable information from Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions. It also provided an explanation and elucidation of how these perceptions and intentions and the factors influencing educators' perceptions and intentions contributed or did not contribute to fostering the update of academic accounting programs to reflect current trends in the accounting profession and the accounting education fields. A multiple-case study research design allowed the study participants to convey their perceptions and intentions to teach IFRS topics in the accounting courses they teach and to express the factors influencing educators'

perceptions and intentions, so a variety of topics, themes, and concepts emerged from their responses to the interview protocol. The results of this research are consistent with accounting educators' behavior in light of Ajzen's TPB (Djatej et al., 2012; Moqbel et al., 2013).

An analysis of the collected data identified a variety of issues about Puerto Rican accounting professors' perceptions and intentions to teach IFRS in the courses they teach and the factors influencing educators' perceptions and intentions (Berríos, 2013; Marrero-Díaz, 2014). From the TPB perspective, and as related to this research, the construct of the theory under study is behavior. For purposes of this research, the behavior under analysis was related to whether or not to teach IFRS in accounting courses. The perceptions expressed by participants concur with the assumptions and postulations of Ajzen's TPB model (Ajzen, 2015). Several findings from this study confirm what other studies have explored on accounting professors' perceptions and intentions to teach IFRS topics and the factors influencing educators' perceptions and intentions (Berríos, 2012; Djatej et al., 2012; Moqbel et al., 2013). Ten themes emerged from the thematic analysis conducted, which were identified through the evaluation of participants' responses to the interviews. These topics, as presented and discussed below, served as the basis for answering the three research questions that guided this study. The participants' responses and the frequency or regularity with which educators expressed and commented to answer the interview were the basis for the identification of the themes.

Perceived usefulness of teaching IFRS. The perceived usefulness of teaching IFRS is an extensively studied theme (Djatej et al., 2012; Moqbel et al., 2013). This

topic, as it relates to the TPB, is associated with the attitude component in Ajzen's TPB. According to TPB, attitude is related to beliefs and evaluations because, to the extent accounting educators believe and evaluate IFRS teaching in accounting courses as useful, those beliefs and evaluations will (Ajzen, 2001) influence positively or negatively accounting educators' intention to teach IFRS topics. Nine of the 10 participants expressed a favorable perception and indicated the teaching of IFRS in accounting courses is useful. Perceived usefulness relates to assessing the teaching of IFRS as helpful, advantageous, has practical worth, and its applicability serves some purpose (Ajzen, 2015). Perceived usefulness, as supported by previous research, in this case positively influences the attitude and, therefore, the intention to perform certain behaviors (DiFabio et al., 2013).

Participants went beyond simply saying they perceived as useful the teaching of IFRS because they indicated specific benefits of teaching IFRS. Participants indicated the teaching of IFRS provides both the professor and student a broader perspective of the globalized business environment, better prepares students for the CPA exam, fosters better job opportunities, promotes innovation and the update of academic accounting programs, and fosters initiative and commitment among accounting educators. Previous research in other countries has shown similar perceptions about the usefulness of teaching IFRS (Apostolou et al., 2015; Bandyopadhyay & McGee, 2012; Berríos, 2012; Carvalho & Salotti, 2013). Three of the participants even indicated the teaching of IFRS would benefit professors and students in the financial management field because, as conveyed by participants, financial managers use accounting information for analytical procedures about the firm's performance.

University administrators' interest in updating academic accounting

programs to include IFRS. The expected and received support from administrators of public and private universities as an influential factor in the perception and intent of accounting educators for teaching IFRS is well documented in the literature (Hopper, 2013, Jackling, 2013, KPMG, 2014, Tan et al., 2014). This theme matches and supports the construct of the subjective norm in Ajzen's TPB model (Moqbel & Bakay, 2010). Eight of the 10 participants expressed perceiving no interest in university administrators regarding the update of academic accounting programs to include the teaching of IFRS and attributed the issue to the lack of knowledge of the subject, mainly because of lacking an academic background in the accounting field.

Participants proposed to convey the message to all hierarchical levels in the organizational structure of the universities so administrators understand the pertinence of the subject and the need to update academic accounting programs for the teaching of IFRS. Seven participants described their goal was to raise awareness of the importance of the support educators need to receive from the university administration, so administrators provide educators with the necessary resources to align academic programs with changes and adjustments in the accounting profession field. This situation is related to the individual concept of each person about the normative beliefs of others in relation to a certain behavior (Ajzen, 1991, 2015, Hopp, 2013). In relation to TPB, the literature reveals normative beliefs may include the perception of authoritative bodies and top-decision makers within organizations (Hsu & Huang, 2012), in this case, administrators of colleges and universities in Puerto Rico. Normative beliefs influence individuals' intentions, as supported by the literature, and, consequently, individuals'

behaviors (Miller & Becker, 2010; Moqbel & Bakay, 2010; Walker et al., 2013).

Accounting faculty readiness to teach IFRS. Only one of the 10 participants indicated being ready and fully trained to teach IFRS in academic accounting programs. This represents only 10% of the total sample. That the remaining 90% indicated they were not ready and able to teach IFRS is even more worrying than the data presented in the research problem that led to this study, which indicated, according to the literature, that only 27% of accounting educators teaching in the United States and its territories stated they were ready to teach IFRS in accounting courses (Berríos, 2012). According to the findings of this research, participants who indicated they were not ready and trained, identified the lack of institutional support, either owing to lack of knowledge or interest, lack of a planning process, scarcity of opportunities to adequately train accounting educators on IFRS topics, and the degree of difficulty of the themes because of the differences between U.S. GAAP and IFRS as the causes of not being ready and able to teach IFRS.

These findings confirm what Ajzen's TPB model indicates regarding the perceived behavioral control construct of the model, specifically the concept of control beliefs of the theory, which describes that to the extent the individual feels prepared or not to perform some action, this favors or inhibits the person's intention to carry it out (Ajzen, 1991, 2001). This finding also confirms what previous research has revealed with regard to accounting professors in the United States concerning the relationship between feeling ready and prepared about IFRS and educators' intention to teach such subjects in accounting courses (Djatej et al., 2012; Moqbel et al., 2013). According to previous studies on perceived behavioral control as related to the outcomes of this

investigation, this suggests the teaching of IFRS in academic accounting programs is a goal, objective, or behavior perceived as unattainable by accounting professors because of the barriers impeding or obstructing such behavior (Ajzen, 2015; Macy et al., 2012; Scarinci et al., 2012).

Perceived degree of control for teaching IFRS. The concept of theoretical saturation became evident in this topic as all participants expressed the perception they had no control over whether or not to teach IFRS in the accounting courses they teach. Among the elements accounting professors identified to express their perceptions, educators included the limitations imposed by the accounting courses syllabi in relation to the topics to be discussed in class, the distribution of time for each topic to be analyzed in the course, and the heavy load and content of accounting courses. Eight of the 10 participants commented their perception of not having control was associated with not having absolute mastery of international accounting issues and not feeling ready and prepared to teach IFRS. The expressions of participants confirmed what Ajzen's TPB model describes suggesting the level of confidence the individual has in his/her ability to execute an action or perform certain behavior influences the intention and translates into action or inaction regarding the behavior under analysis (Ajzen, 2001). Participants' responses allowed identifying the perceived behavioral control construct and how the influence of control beliefs is a highly influential element of the subjectivity of what participants mentioned about the subject about having no control to teach IFRS. Participants indicated accounting courses syllabi restrict and limit educators' actual control for deciding whether they teach IFRS or not, thereby confirming what Ajzen's TPB model and previous research have revealed (Bradbury & Schröder, 2012, Moqbel et

al., 2013, Tan et al., 2014).

No intentions to teach IFRS. Eight of the 10 participants expressed they individually did not intend to teach IFRS in accounting courses. The non-intention to teach IFRS that participants expressed individually represents the opposite of the determination and willingness to carry out an action or perform a behavior and agrees or harmonizes with the behavioral intention construct in the TPB model (Ajzen, 1991). Additionally, nine of the 10 participants indicated they perceived Puerto Rican accounting educators do not intend to teach IFRS in academic accounting programs. Regarding the perceptions expressed by participants of their colleague professors, this appreciation harmonizes with the behavioral beliefs element of the attitude construct because participants, when expressing their perceptions about the intention of other accounting educators, are making a subjective evaluation which reflects their point of view on the intention of other accounting educators to teach IFRS topics. The constructs behavioral intention and behavioral beliefs have been explored in different studies, including an academic environment, which confirms the TPB model (Djatej et al., 2012; Moqbel et al., 2013).

Intentions to teach IFRS. Two participants expressed, from their individual perspective, intending to teach IFRS in accounting courses. One of them currently teaches the international accounting course at the public university where the participant teaches. It is important to note that this participant, who teaches the international accounting course, was the only one who answered feeling ready and prepared to teach IFRS in accounting courses. The other participant who stated having the intention to teach IFRS clarified the approach implemented of only mentioning there is another

accounting system at the international level but does not cover the topic in-depth or test IFRS-based curriculum materials in the courses' examinations. The participant described implementing an approach of briefly referring to those topics and mentioning the differences in some subjects, but only with the aim so students have an additional knowledge. Regarding the participants' perceptions of other Puerto Rican accounting professors, only one indicated perceiving other accounting educators have the intention to teach IFRS.

Intending and, indeed, already teaching IFRS in accounting courses confirms all assumptions of Ajzen's TPB model. The construct attitude, including the elements of behavioral beliefs and outcome evaluations, is present from the perspective that having the intention and carrying out the action or performing the behavior is the result of having made a favorable evaluation of the consequences of the behavior under analysis and evaluating such behavior because of understanding its results are positive and desirable (Ajzen, 2001). The two elements of the subjective norm construct can also be identified because performing the behavior (teaching IFRS) is the result of an evaluation of the opinion others have about it as a desirable behavior (normative beliefs), and there is a desire to act so those expectations of other people whose opinion is important (motivation to comply) for those observing the behavior are satisfied (Ajzen, 1991).

The two elements of the perceived behavioral control construct can also be identified. Those educators who decide to perform the behavior (teaching IFRS) understand they have control over what is related to behavior (control beliefs) and, in addition, feel safe, confident, skilled, and have the required ability and control (influence of control beliefs) to carry it out (Ajzen, 2011). The behavioral intention element and

consequently the actual behavior are present because the individual (accounting professor) has the determination and will (intention) and, consequently, proceeds because of a series of stimuli (actual behavior–teaching IFRS) as expressed in the context of the constructs of the model and the elements within each construct (Ajzen, 2015).

Rationale for their intentions to teach or not IFRS. The participants' responses described educators' foundation or reasoning for their intentions to teach IFRS or not in the accounting courses they teach. In relation to the reasoning of participants who stated they did not intend to teach IFRS in accounting courses, educators identified the additional training, the further academic load represented by the teaching IFRS-based courses, the scarcity of IFRS-based curriculum materials and updated instructional resources, the unattractive systems of economic compensation to accounting faculty, the perceived uncertainty as reflected by the U.S. SEC's hesitation in making a final decision in relation to the convergence of IFRS, and closeness to retirement from their careers as accounting professors were the main points educators identified to justify their position of not intending to teach IFRS. In contrast, those professors who did indicate an intention to teach IFRS were emphatic in suggesting the teaching IFRS adds value to academic accounting programs, makes curricula appear innovative, and reflects academic accounting programs are aligned with current trends within the accounting profession and the accounting education fields.

These findings are consistent with what the literature reveals about factors motivating or discouraging Puerto Rican accounting professors' perceptions and intentions to teach IFRS in the courses they teach. The literature confirms to the extent that individuals perceive certain behavior as favorable and the results obtained from it,

such circumstances favor an intention to execute such action or perform the behavior (Chiang, 2013; Jackling, 2013; Moqbel & Bakay, 2010). In this context, this theme identified as a result of the participants' responses to the interview protocol supports Ajzen's TPB model with respect to the attitude construct and its components behavioral beliefs and outcome evaluations (Ajzen, 1991). Other studies and previous research show to the extent that individuals perceive a behavior is evaluated as favorable, and that groups to which it is attractive to individuals to belong, evaluate and assess positively such a behavior, the individual perceives that input as an incentive to act in accordance with the behavior under analysis (LeJeune, 2015; Lively & Mastracchio 2012; McPeak et al., 2012). From this perspective, this theme and the findings of this research support the construct of subjective norm and its two elements normative beliefs and motivation to comply (Ajzen, 2015; Djatej et al., 2012). Research has revealed to the extent individuals feel they do not have the authority and power to decide on certain issues but have to abide by what individuals or organizations with greater authority decide on an issue, as a result, decreases the intention to perform certain behaviors or to execute an action (Apostolou et al., 2015; Chiang, 2013, Tan et al., 2014). This theme emerged from this dissertation research findings and supports Ajzen's TPB model and the construct perceived behavioral control with its two elements of control beliefs and influence of control beliefs (Ajzen, 2011).

Negative factors that influence accounting educators' perceptions and intentions to teach IFRS. Participants identified several factors as elements having a negative influence on Puerto Rican accounting professors' perceptions and intentions to teach IFRS. Among these, eight of the 10 participants identified the uncertainty

associated with the specific date for the convergence of IFRS because of the U.S. SEC's ambivalence as the factor most negatively influencing educators' perceptions and intentions to teach IFRS. The negative influence of this factor is well documented in the literature and supported by previous research (Bandyopadhyay & McGee, 2012; Cherry & Schwartz, 2013, KPMG, 2014, Tan et al., 2014). Other factors most of the participants identified as elements negatively influencing Puerto Rican accounting professors' perceptions and intentions to teach IFRS, which are supported by the literature and previous research, were the economic crisis the universities face and therefore the scarcity and lack of availability of resources to support the faculty (Coetzee & Schmulian, 2013; Hunt & Jones, 2014; KPMG, 2014; Miller & Becker, 2010; Schneider & Sheikh, 2012), the scarcity of accounting professors with a doctorate degree in the accounting field (AICPA, 2013; Baldwin et al., 2012; Boyle et al., 2015; Brink et al., 2012; Fogarty & Black, 2014; Fogarty & Holder, 2012; McCabe, 2015; Plumlee & Reckers, 2014), and the political connotations of the colonial situation of Puerto Rico as a territory of the United States. This last factor identified by participants is an emerging theme that has not been studied directly in the context of its effect on purely academic issues with a special focus in the accounting education field.

These previously identified factors support Ajzen's TPB model. The behavioral beliefs and outcome evaluations of the attitude construct can be identified (Ajzen, 2015) from the perspective that participants conveyed the consequences of those factors (behavioral beliefs) and considered them as detrimental (evaluation of outcomes) for the teaching of IFRS. The perceived behavioral control construct is also present (Ajzen, 2011) because participants identified those negative factors over which educators do not

have control (control beliefs) and thus, those factors inhibit educators' intention to teach IFRS (influence of control beliefs).

Positive factors that influence accounting educators' perceptions and intentions to teach IFRS. The only factor participants identified as a positive element influencing Puerto Rican accounting educators' perceptions and intentions to teach IFRS was the positive message conveyed by academic accounting programs already including the teaching of IFRS. Participants indicated these accounting academic programs deliver a message of innovation, adaptation to changes in the accounting profession, and, consequently, influence the accounting education field. Only three participants mentioned this factor as a positive influence while the remaining participants did not identify any factors as a positive influence on educators' perceptions and intentions to teach IFRS. This theme of innovation from the perspective of the accounting education field has support in the scholarly literature and previous research identifying accounting as a changing profession in which new pronouncements are constantly issued on how to analyze and record business transactions within firms (Apostolou et al., 2013; Chiang, 2013). The IFRS topic has been the main focus of numerous studies in different countries that have already made the transition to IFRS for financial reporting purposes and its relationship with the accounting education field (Apostolou et al., 2015; Howieson et al., 2014).

From the perspective of this topic, two of the three constructs of Ajzen's TPB model can be identified. The construct attitude with its elements of behavioral belief and outcomes evaluation (Ajzen, 2011) is related to the belief that the results of teaching IFRS in academic accounting programs (behavioral beliefs) and the understanding or

interpretation these consequences are positive and favorable for the accounting education field (outcomes evaluation). The subjective norm construct is also related to this theme with its components normative beliefs and motivation to comply (Ajzen, 2001) because the opinion of the participants who expressed favorably suggests, that for them, the opinions of other individuals or groups are important (normative beliefs) and the relevance educators give to other individuals' opinion results in a stimulus to satisfy those expectations and perform a behavior (motivation to comply).

Strategies for overcoming the negative factors influencing accounting educators' perceptions and intentions to teach IFRS. Participants proposed several alternatives to overcome the influence of negative factors influencing Puerto Rican accounting educators' perceptions and intentions to teach IFRS. Participants understood globalization has resulted in the reduction of national frontiers for business transactions between companies worldwide. It is important to note the options proposed by participants are supported by the literature and previous research that demonstrate the benefits reported in academic accounting programs that have already incorporated IFRS topics into accounting courses (Blaskova & Bohusova, 2013; Chiang, 2013; Jackling, 2013). Among the options proposed by most participants are emphasizing the importance and accentuating the relevance of IFRS (AICPA, 2015; Becker & Miller, 2012; Hilton & Johnstone, 2013; Hopper, 2013), to deliver the message of the IFRS's relevance across all different levels within the organizational structure in public and private universities (Apostolou et al., 2015; Buchholz & Liu, 2013; Carvalho & Salotti, 2013; Coetzee & Schmulian, 2013; Erchinger, 2012; Hall & Bandyopadhyay, 2012) in Puerto Rico, so universities' administrators become aware of the issue and provide

accounting professors with the resources needed for accounting educators to be trained and updated on IFRS themes, the development of alliances between academia and other sectors locally and internationally (Braun & Mauldin, 2012; Geary et al., 2010), and to pressure the U.S. SEC (Bandyopadhyay & McGee, 2012; Cherry & Schwartz, 2013; KPMG, 2014; Miller & Becker, 2010) to finally decide what the future of IFRS for financial reporting purposes will be.

These alternatives, as proposed by participants, harmonize with the construct attitude of Ajzen's TBB model and the two elements within the construct (Ajzen, 1991). The concept of behavioral beliefs (Ajzen, 2015) is present in the context the alternatives proposed by participants demonstrate accounting educators' reflection on the consequences (behavioral beliefs) of implementing these strategies in academic accounting programs and, obviously, that participants recommended them to address the issue indicate educators perceive and evaluate their results (outcomes evaluation) as favorable. These options proposed by participants also were consistent with the normative beliefs concept of the construct subjective norm in Ajzen's TPB model (Ajzen, 2015) because participants understood these strategies also respond to the opinions of others (normative beliefs) regarding the alignment expected between academic accounting programs and new trends in the accounting profession.

Two of the findings in this research have a conflicting connotation among them since nine of the 10 participants indicated they perceive the teaching of IFRS as useful and beneficial while eight of the 10 participants expressed not intending to teach IFRS in accounting courses. It is contradictory that almost all participants expressed their perception that teaching IFRS is useful and beneficial (behavioral beliefs), but they do

not intend to teach IFRS to students. One possible explanation for this apparent contradiction is that, according to Ajzen's TPB model, behavioral beliefs, which is one of the elements within the construct attitude in the model is also affected by the influence of the control beliefs element of the construct perceived behavioral control (Ajzen, 2015). Previous research in the accounting field reveals the influence of control beliefs is one of the most influential elements on the individuals' intention to execute an action or to perform a behavior (Djatej et al., 2012; Moqbel et al., 2013).

The answers provided by Puerto Rican accounting educators who participated in the study exposed the topics and themes that emerged from their responses as the basis for answering the research questions guiding this study. Most of the identified topics, concepts, ideas, perceptions, intentions, and factors, as conveyed by the participants' responses to the interview question items, harmonize and correspond to what the literature and previous research have revealed in association to the teaching of IFRS into academic accounting programs. In contrast, two points conveyed by participants were opposed to what the literature and previous research have revealed. Those two divergent and conflicting outcomes, as revealed in this study, may provide the foundation for future research to assess their meaning, implications, and significance in relation to the explored topic. Chapter 5 includes a detailed explanation and an all-inclusive and comprehensive analysis of the findings of this dissertation research.

Summary

Within this chapter were reviewed the purpose of the study and how the problem that originated the research was explored and clarified by answering the three research questions guiding this study. Additional information was presented on Puerto Rican

accounting professors' perceptions and intentions to teach IFRS in the courses they teach and the factors influencing educators' perceptions and intentions. This chapter also included participants' demographic information, specific findings as found through the participants' responses during the interviews conducted, and an analysis and evaluation of the findings.

The results obtained through this research resulted in the identification of four main topics to answer the first research question and three main topics to answer the second and third research questions respectively. In the content of this chapter, Tables 1, 2, and 3 were presented with the respective main themes identified to answer each research question. Before the presentation of each table, the research question related to and a brief description of the content of each table were provided, along with an explanation of what the order of each theme represented, followed by the presentation of each table, and then the analysis of each of the topics presented. The previously described steps were developed to support further the identification of each theme as a main topic to facilitate answering each research question and how this corresponded and supported the themes identified in the tables.

Icek Ajzen's TPB model served as the theoretical framework for conducting this research. As part of the evaluation of the findings, a more in-depth and all-inclusive analysis was presented on how the findings and results of this study provided a new perspective on the applicability of Ajzen's TPB in an academic setting. The literature review was presented in Chapter 2 of this dissertation manuscript. Likewise, as part of the evaluation of the findings, a comprehensive analysis was included of how these results were aligned or not to what other researchers have found related to the explored

topic, although in almost all cases such investigations associated with accounting educators' perceptions and intentions to teach IFRS in the courses they teach were carried out in places other than Puerto Rico where this research was conducted.

The findings of this research produced relevant data and novel information for the accounting education and the accounting profession fields in Puerto Rico. The results obtained from this research, with respect to Puerto Rican accounting educators' perceptions for the teaching of IFRS in the courses they teach, showed accounting professors within the sample do perceive the teaching of IFRS as useful and beneficial as conveyed by nine of the 10 participants in the study. However, participants indicated the administrators of public and private universities in Puerto Rico do not demonstrate an interest in the subject of IFRS or in making curricular changes to academic accounting programs to include the teaching of IFRS. In addition, while perceiving IFRS teaching as useful and beneficial, participants indicated they did not feel ready or prepared to teach such subjects. Other perceptions expressed by participants include educators' perspective of feeling they do not have the control to teach IFRS in the courses they teach because of factors such as the limits according to the stipulations and content of course syllabi, the level of difficulty they perceive by the existing differences between U.S. GAAP and IFRS, and their lack of mastery of IFRS topics.

Most of the Puerto Rican accounting educators who participated in the study (eight out of a total of 10) described not intending to teach IFRS in the courses they teach. Participants identified factors influencing, positively and negatively, educators' perceptions and intentions to teach IFRS in the accounting courses they teach at public and private universities in Puerto Rico. Participants expressed their perspective on how

to overcome the negative factors that affect their perceptions and intentions to teach IFRS in accounting courses. They emphasized on the importance of developing alliances and collaborative efforts to be translated into the implementation of strategies for fostering the transformation of accounting academic programs to make them more attractive to students, to offer a better service, and so accounting academic programs are at the forefront to satisfy and fulfill the expectations of prospective employers of accounting graduates from public and private universities in Puerto Rico.

Chapter 5: Implications, Recommendations, and Conclusions

The problem addressed in this dissertation research was that further understanding was needed on Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions (Moqbel et al., 2013). Currently, over 60% of accounting educators teaching in the U.S. and its territories, which include Puerto Rico, are hesitant about teaching accounting learners to apply IFRS within firms (Jackling et al., 2012). Only 27% of accounting professors feel qualified to teach IFRS topics (Berríos, 2012). There are a variety of attitudes and perceptions toward the usefulness of teaching IFRS topics, different perceptions about social pressures for teaching IFRS, and diverse perceptions related to the degree of control accounting educators have for teaching IFRS (Moqbel et al., 2013). Investigators and scholars have consistently accentuated the need for further studies and elucidation on this topic (Berríos, 2012; Jackling, 2013; Tan et al., 2014) because if this problem is not properly addressed, the quality of accounting education may be endangered, suggesting the continuation of the problems associated with the disproportion between the demand and supply of academically-qualified accounting faculty, and risking the development of an enhanced accounting curriculum (Hopper, 2013; Plumlee & Reckers, 2014).

The purpose of this qualitative multiple-case study was to explore and provide further understanding of Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions. One-to-one, face-to-face, semi-structured interviews containing open-ended questions were used for collecting data, to capture accounting

educators' perceptions, intentions, perspectives, beliefs, viewpoints, and the rationale for their perceptions and intentions, and to more deeply explore those themes comprehensively. Thematic analysis was conducted as related to the occurrence with which the same topic was recurring in the participants' answers. A multiple-case study allowed the exploration of this phenomenon thoroughly, in its real-world context, for identifying and interpreting (Yin, 2014) educators' feelings, recurring patterns, and assessments (Kahlke, 2014; Sandelowski, 2010). For the thematic analysis, data were coded and analyzed using the NVivo computer software.

A potential limitation that could have affected this study was related to data being collected from a purposeful sample (Yin, 2014) consisting of 10 accounting professors teaching in public and private universities in the colonial territory of Puerto Rico. The particular situation of Puerto Rico because of its political and economic relationship with the United States limits these findings, their interpretation, and conclusions to be generalized to other U.S. audiences, states, or territories. As another limitation, response bias could have affected this study because respondents' answers may be flawed to communicate the message they are up-to-date on emerging issues in the accounting field, including IFRS. Another potential limitation of this research has to do with the implementation of a qualitative multiple-case study because it included a small sample and did not provide for numerical data collection; therefore, not allowing generalization of the outcomes of the study to other groups of accounting educators (Arghode, 2012; Thomas & Magilvy, 2011).

The researcher performed all the necessary activities to mitigate these potential limitations of the study. The investigator was extremely careful and diligent in

implementing an appropriate protocol for conducting the qualitative multiple-case study, the interview protocol was field tested, and all interviews were audio-recorded with the participants' authorization. Verbatim transcription of the interview protocol and member checks allowed ensuring content validity and reliability (Brinkmann & Kvale, 2005; Yin, 2013a).

The researcher adhered to strict and rigorous ethical standards to ensure the protection of the participants' confidentiality and anonymity (Yin, 2013a). The codes of ethics, as well as the principles and rules established by the APA, AERA, and the National Research Council served as the guide for this study (AERA, 2011; APA, 2012; Committee, 2009). No data were collected without the consent and authorization of the NCU IRB. Participation in the study was voluntary. Responsible activities were performed to store all electronic files and data collected from the participants' responses to the interview questions on a password-protected computer and a private filing cabinet in a single location for safeguarding the data (Alfredo & Hart, 2011; APA, 2012). Both the locked cabinet and the password-protected computer are secured in the researcher's locked private office (AERA, 2011). The recruitment of participants, drafting the informed consent form, and the entire research methodology were carried out under the most rigorous ethics standards as described in the Doctoral Candidacy Resource Guide (NCU, 2014).

Chapter 5 presents the theoretical implications of this study from the perspective of how the research findings provided details related to data to answer each of the three research questions that guided this study. The findings of this study helped in the identification of Puerto Rican accounting professors' perceptions and intentions who

participated in the study with respect to teaching IFRS in accounting courses and the factors that influence educators' perceptions and intentions. The chapter also presents recommendations for practical applications of the study supported by the research findings to provide a sound foundation for those recommendations. Recommendations for future research to be performed for exploring this topic from other perspectives are also presented. The chapter finishes with the conclusions reached according to the outcomes of this study.

Implications

The research questions for this study were developed to explore Puerto Rican accounting professors' perceptions and intentions to teach IFRS and the factors influencing educators' perceptions and intentions. The implications of this study are presented according to the research questions and the topics that emerged from the thematic analysis of data collected. The results were evaluated in the context of how they provided a response to the research problem, purpose of the study, and contributions to literature and the theory performing as the theoretical framework for this study (Ajzen, 2001, 2011, 2015). The three research questions were exploratory in nature and were focused on investigating and deepening an understudied topic. An inductive approach was implemented to keep an open mind for allowing topics, findings, and themes to emerge from data to later check the results against theory for theory building.

The first research question for this research was the following:

Q1. What are Puerto Rican accounting educators' perceptions about teaching IFRS topics in the accounting courses they teach?

The Puerto Rican accounting professors who participated in this study conveyed

their perspectives, opinions, beliefs, understandings, and views on the teaching of IFRS in academic accounting programs. According to the participants' responses, they expressed four perceptions that were highlighted through the interviews and, in turn, performed as the basis for the identification of the themes.

Perceived usefulness of teaching IFRS. The theoretical implication of this theme is that the perception of usefulness in executing an action or performing a certain behavior is a motivating element and serves as a positive stimulus on the behavioral intention construct in the Ajzen's TPB model. The results of previous research conducted by other investigators, as presented in the literature review in Chapter 2, show the perception of usefulness on a behavior in question favors the execution of an action or performing a certain behavior (Apostolou et al., 2013; Demir, 2010; Djatej et al., 2012; Young et al., 1991). In the context of this study and the results obtained in which nine of 10 participants expressed they perceived as useful and beneficial the teaching of IFRS in accounting courses, they indicated teaching IFRS is advantageous and provides students with additional and useful knowledge for the learners' future performance as accounting professionals. These expressions of the participants imply this perception should favor to the participants being willing to teach IFRS in the courses they teach. Participants described specific benefits such as providing students with a broader view of the competitive and globalized business world and preparing learners better for the CPA examination.

The finding that nine of 10 participants perceived IFRS teaching as useful and only one indicated an unfavorable response to teaching IFRS provides an important insight for the continuous improvement and strengthening of academic accounting

programs. Participants' responses recognize the value of teaching IFRS. This suggests further efforts should be continued to strengthen this perception even further and to develop initiatives so those who do not have a favorable perception of teaching IFRS internalize the benefits of including IFRS in accounting courses. Public and private universities teaching IFRS in their accounting courses can promote their academic programs by creating marketing messages emphasizing this as a competitive advantage because of offering different and innovative academic programs for students to better prepare learners to perform in a real job scenario.

University administrators' interest in updating academic accounting programs to include IFRS. This theme implies that a favorable perception about others' opinion (normative beliefs) in relation to executing an action or performing a certain behavior influences positively (motivation to comply) the individual's intention. The implication of this theme is supported by the literature, the subjective norm construct in Ajzen's TPB model (Ajzen, 2001, 2011, 2015; Djatej et al., 2012), and the outcomes of this study. A further implication related to this theme is that individuals perceiving others' opinion as unfavorable, the influence of such a perception will inhibit the intention to execute an action or perform certain behavior. The findings of this study showed that eight of the 10 participants stated they did not perceive administrators of public and private universities in Puerto Rico interested in relation to updating academic accounting programs to include the teaching IFRS. From the perspective of the literature and Ajzen's TPB model, the results of this study imply that because the participants indicated they did not perceive interest in administrators (normative beliefs), the educators' interpretation translates into lack of stimulus (motivation to comply) and,

therefore, does not favor accounting professors' intention to teach IFRS. These findings imply that to favor accounting professors' willingness to teach IFRS in accounting courses, educators should perceive enthusiasm and interest in individuals who hold leadership and top decision-making positions within the organizational structure of universities. These implications are aligned to the scholarly literature and the outcomes of previous research which are consistent with Ajzen's TPB model as how the construct subjective norm influences the intention of individuals (Hopp, 2012; Hsu & Huang, 2012; Miller & Becker, 2010; Moqbel & Bakay, 2010; Walker et al., 2013).

Accounting faculty readiness to teach IFRS. This topic implies accounting professors have multiple responsibilities to fulfill in the performance of their academic duties, so preparing to fully master IFRS topics and being able to teach IFRS to students represents a challenge. Fully mastering IFRS-related subjects requires training, study, practice, analysis, evaluation, availability of IFRS-based resources, and research to acquire the theoretical and conceptual foundations, as well as mastery of the topics to be implemented in a practical way in the classroom. Scholars have shown, in previous research, that meeting multiple academic responsibilities leads to new commitments involving an additional academic burden, represents a challenge, and influences the individual's willingness and intention negatively (Ajzen, 2015; Djatej et al., 2012; Macy et al., 2012; Moqbel et al., 2013).

In the context of this research, the results support the implications described above as nine of the 10 participants in this study stated they were not ready or prepared to teach IFRS to students. Only one participant indicated feeling ready and fully prepared to teach IFRS. These findings also imply the concept of control beliefs in the perceived

behavioral control construct of Ajzen's TPB model has a significant influence on the intention to perform certain behavior (Ajzen, 2011; Scarinci et al., 2012) since eight of the 10 participants indicated they did not intend to teach IFRS. As a result of almost all the sample indicated not being ready to teach IFRS, this implies a potential explanation for the participants' non-intention to teach IFRS.

The findings of this study imply that control beliefs and the influence of control beliefs are significant predictors of accounting professors' non-intention to teach IFRS. The participants indicated not feeling ready and able to teach IFRS so educators described not having full control over the behavior in question (the teaching of IFRS). Therefore, the element influence of control beliefs of the perceived behavioral control construct in Ajzen's TPB model influences accounting professors to not intend to perform the behavior or to execute the action of teaching IFRS in accounting courses.

Perceived degree of control of teaching IFRS. All participants described perceiving they had no control for deciding whether to teach IFRS or not in their courses. The main cause participants identified was related to the limitations, according to educators, imposed by accounting courses syllabi regarding the content, topics to be discussed, and distribution of contact hours for the respective themes to be discussed in class. This theme implies accounting professors are responsible for delivering updated knowledge to students, which includes teaching IFRS. This suggests there is a lot of work to be done with regard to the update and inclusion of IFRS topics in accounting courses so once convergence occurs; academic accounting programs are aligned with current trends in the profession. On the other hand, the perception of not having control to decide whether to teach IFRS or not because of the limitations professors perceive

might imply that educators perform the minimum effort to update accounting courses' content. Such minimum or no effort to teach IFRS could also imply taking no action or not demonstrating initiative to become ready for teaching IFRS. These implications are supported by the findings of this study because eight of the 10 participants expressed the lack of control educators perceive is also associated with the issue of not feeling ready to teach IFRS. These participants indicated not having complete mastery of IFRS for the analysis and recording of business transactions neither for the preparation of the financial statements in accordance with IFRS.

From the perspective of Ajzen's TPB model, and as confirmed by previous research (Ajzen, 2015; Bradbury & Schröder, 2012; Moqbel et al., 2013; Tan et al., 2014), the absence of facilitating conditions for their performance as educators, as identified by participants, are related to the control beliefs and influence of control beliefs elements of the perceived behavioral control construct in the TPB model. This implies when accounting professors identify a lack of resources and authority to decide on an issue, educators are likely to feel out of control of the targeted behavior (the teaching of IFRS). Consequently, a lower perceived degree of control for teaching IFRS implies accounting professors are less likely to teach IFRS.

The results of this research fulfilled the expectations of answering the first research question regarding the identification of accounting professors' perceptions for teaching IFRS in accounting courses. The evaluation of the implications of these findings are aligned with the problem statement and the purpose of this research to provide further understanding about Puerto Rican accounting professors' perceptions and intentions to teach IFRS and the factors influencing educators' perceptions and intentions.

The findings and implications harmonize with previous literature describing the perceived usefulness of teaching IFRS in view of the potential convergence of IFRS (Alleyne & Lavine, 2013; Apostolou et al., 2015; Djatej et al., 2012; Moqbel Et al., 2013).

The second research question for this research was the following:

Q2. What are Puerto Rican accounting educators' intentions to teach IFRS topics in the accounting courses they teach?

Participants in this research described their intentions to teach IFRS in accounting courses. In accordance with accounting educators' responses to the interview question items, the majority of them indicated not intending to teach IFRS. The professors participating in this study, as well, conveyed their rationale for not intending to teach IFRS in the courses they teach.

Intention or non-intention to teach IFRS. Participants in this study conveyed their intentions for teaching or not teaching IFRS in accounting courses. Accounting educators also described the rationale for their intention to teach IFRS or not. The intention or non-intention to teach (Underwood, 2012) IFRS in accounting courses involves executing an action or performing certain targeted behaviors or not. In the context of this study the targeted behavior is related to teaching IFRS. As described in Ajzen's TPB model, demonstrating intention does not necessarily imply executing an action or performing the behavior in question (Ajzen, 2015; Hsu & Huang, 2012; Young et al., 1991). However, expressing an intention to execute an action or perform certain behaviors implies willingness, which could make the difference between behavioral intention and actual behavior (Aksoylu, 2014; Lee et al., 2010; Teo et al., 2011).

Consistent with the constructs of the TPB model and in accordance with the findings of this study, this theme implies the behavioral beliefs and outcomes evaluation elements comprised in the construct attitude or perception (Ajzen, 2011, 2015) did not have a significant influence on the participants' intention to teach IFRS. In contrast, the outcomes of this study imply the elements of normative beliefs and motivation to comply within the subjective norm construct and the control beliefs and influence of control beliefs elements of the perceived behavioral control construct influenced most notably the participants' intention to teach IFRS. This implies the intentions of accounting professors who participated in this study were more driven by external elements or environmental factors than by personal reasons or motivations according to their attitude and perception when they decided whether to teach IFRS or not.

These implications are aligned with the results obtained from this study because eight of the 10 participants indicated they did not intend to teach IFRS. Only two participants conveyed their intention to teach IFRS. Of these two participants who indicated intending to teach IFRS, one accounting educator indicated only mentioning IFRS within accounting courses briefly without discussing the subject in detail. This participant also clarified this brief mention was done with the aim of providing students with additional knowledge of the existence of an international accounting system which differed from U.S. GAAP but did not test such material in course examinations. The theoretical implication that behavioral beliefs and the outcomes evaluation elements included in the construct attitude or perception (Ajzen, 2011, 2015) did not have a significant influence on accounting educators' intention to teach IFRS was supported by the results of this study. The outcomes of this research showed that nine of the 10

participants indicated perceiving the teaching of IFRS as useful and beneficial but eight of the 10 participants indicated they did not intend to teach IFRS. Consequently, even though participants perceived as useful (behavioral beliefs) and beneficial (outcomes evaluation) the teaching of IFRS (targeted behavior), the constructs subjective norms (normative beliefs and motivation to comply) and perceived behavioral control (control beliefs and influence of control beliefs) influenced most notably in accounting educators who participated in this study for not intending to teach IFRS.

Rationale for accounting educators' intentions to teach or not IFRS. This theme implies the non-intention to teach IFRS in accounting courses could be explained as a result of the interaction of multiple factors affecting accounting educators' intention (Moqbel et al., 2013). Among the antecedents for the non-intention to teach IFRS in accounting courses, as reported by the majority of participants of this study, was the additional IFRS-based training required, the further academic burden implied in teaching a new set of accounting standards, the lack of IFRS-based instructional materials, and the uncertainty related to the U.S. SEC's ambivalence and hesitation in deciding when IFRS are to be applied for financial reporting purposes. Implications related to the rationale or justification of accounting professors' for not intending to teach IFRS are associated with many accounting educators not having received training or having been exposed to academic and professional development activities related to IFRS issues and because of having too many responsibilities for the reason they not only teach courses but also participate in other activities inherent to teaching. This suggests accounting educators feel uncertain and unsure about how to teach IFRS because they perceive not having the pedagogical or technological resources needed to do so. This situation may represent

serious implications for the accounting education field because if accounting professors are not ready to teach IFRS they would not be able to deliver that knowledge to students appropriately. Likewise, this situation could imply if accounting educators perceive not having the facilitating conditions for performing their academic responsibilities, this will have an adverse effect on professors' perceptions and intentions to teach IFRS, which could translate into a negative perception about IFRS.

These implications are also framed in the context of Ajzen's TPB model because the elements identified by educators as detractors of their intention to teach IFRS are mostly out of their control (perceived behavioral control). Additionally, the U.S. SEC's ambivalence can be associated with the subjective norm because the SEC is an agency of the U.S. federal government holding authority to intervene with the accounting professional practice and financial disclosures of public corporations. The elements outside the control of accounting educators imply that, because they do not have control of those factors (control beliefs), but depend on third parties to address these issues, professors feel unsure and such uncertainty influences negatively (influence of control beliefs) educators' intention to teach IFRS. The implication of the U.S. SEC's ambivalence as subjective norm relates that this agency, in conjunction with the IASB and the FASB, are responsible for addressing the issue of the convergence of IFRS. This way, the U.S. SEC, the IASB, and the FASB serve as reference groups for accounting professors because these organizations are entities holding authoritative positions whose opinion is considered important because depending on the final decision regarding the convergence of IFRS, that resolution will also affect the accounting education field.

The findings of this study met the expectations of answering the second research

question in regard to identifying accounting educators' intentions to teach IFRS in academic accounting programs. The analysis of the results and implications harmonize with the research problem that originated this study. Likewise, the findings and implications are aligned with the purpose of this exploratory study to provide further understanding about Puerto Rican accounting professors' perceptions and intentions to teach IFRS and the factors influencing educators' perceptions and intentions. The findings and implications are supported by previous research describing how the intention to execute an action or perform certain behavior is affected by internal and external elements which can be categorized in accordance with the constructs of Ajzen's TPB model as predictors of the targeted behavior (Ajzen, 2015; Chiang, 2013; Jackling, 2013; Moqbel et al., 2013).

The third research question for this study was the following:

Q3. What are the factors influencing Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics in the accounting courses they teach?

Participants identified negative factors influencing accounting professors' perceptions and intentions to teach IFRS in accounting courses. Educators only identified one factor as a positive influence. Additionally, participants conveyed their perspectives about strategies to be implemented to mitigate or reduce the effect of negative factors influencing educators' perceptions and intentions to teach IFRS.

Negative factors influencing accounting educators' perceptions and intentions to teach IFRS. Participants identified several elements educators understand are a negative influence on accounting professors' perceptions and intentions to teach IFRS. This theme has relevant theoretical implications because the identification of an

element as a negative influence implies an unfavorable connotation of such a factor. This implies the elements identified as factors negatively influencing the perceptions and intentions (Ajzen, 2015) of accounting educators adversely predispose the motivation, stimulus, intention, and behavior of professors in relation to teach IFRS.

These implications are supported by scholarly literature (Apostolout et al., 2015; Boyle et al., 2015; Hopper, 2013; Plumlee & Reckers, 2014; Yallapragada et al., 2014) and participants' responses who identified the following factors as negatively influencing accounting educators' perceptions and intentions to teach IFRS: (a) U.S. SEC's ambivalence and the uncertainty associated with the date for the convergence of IFRS, (b) the economic crisis affecting the universities' budget, (c) the shortage of accounting doctorates and accounting professors, (d) lack of support from administrators of public and private universities, and (e) the political connotations related to the convergence of IFRS. According to the results of the interviews, participants stated these elements discouraged professors and represented challenging aspects for their performance as educators.

These findings imply the construct subjective norm (normative beliefs and motivation to comply), in the context of this study, represents an influential element in the perceptions and intentions of accounting educators because of a mandatory setting in the event the U.S. SEC finally decide for the convergence of IFRS. The findings of previous research indicated subjective norm does not exert a significant influence on the individuals' intentions when the targeted behavior is to be performed in a voluntary setting (Djatej et al., 2012; Moqbel & Bakay, 2010; Moqbel et al., 2013; Rezae et al., 2010). This implication may even represent a recommendation for a future study to

explore accounting educators' perceptions and intentions to teach IFRS after the convergence of IFRS. The U.S. SEC's ambivalence (SEC, 2007, 2012; Yallapragada et al., 2014) and the lack of support from university administrators (KPMG, 2014; Miller & Becker, 2010) were among the factors the participants identified as detractors of educators' intention to teach IFRS and harmonize with the subjective norm construct.

Likewise, the findings of this study imply control beliefs and influence of control beliefs, comprised within the perceived behavioral control construct of Ajzen's TPB model, greatly influenced accounting educators' intention to teach IFRS. Other factors identified as negatively influencing accounting educators' perceptions and intentions to teach IFRS, and which are aligned with the scholarly literature and the perceived behavioral control construct of Ajzen's TPB model, are the economic crisis affecting the universities' budget, the shortage of accounting professors and accounting doctorates (Plumlee & Reckers, 2014; Santos & Quilliam, 2013; Schneider & Sheikh, 2012), and the political connotations implied in the convergence of IFRS. Participants expressed these previously mentioned factors are elements beyond accounting educators' control. The implication of these participants' responses relates to the fact that, if university administrators do not responsibly address these issues, accounting educators' perceptions will be unfavorable and educators' intentions to teach IFRS will be inhibited.

Positive factors influencing accounting educators' perceptions and intentions to teach IFRS. The identification of an element positively influencing individuals' perceptions to execute an action or perform a behavior represents a motivating factor, stimulates intention and willingness to perform a behavior (Ajzen, 2015), and is a key implication of this theme. In previous studies, researchers have indicated the

identification of facilitating factors motivating individuals and having a positive influence on people's perceptions and intentions (Coetzee & Schmulian, 2013; Hilton & Johstone, 2013; Jackling et al., 2013; Underwood, 2012). Three of the 10 accounting professors who participated in this study identified as a positive factor influencing educators' perceptions and intentions the message of innovation and cutting edge that academic accounting programs currently including IFRS within the curriculum deliver to stakeholders. This was the only factor identified as positive by the study participants. This finding implies the perceptions and intentions of accounting professors to teach IFRS are not defined solely by behavioral beliefs and outcome evaluations as described in the attitude or perception construct in Ajzen's TPB model. Nine of the 10 participants in this study expressed perceiving useful (behavioral beliefs) and beneficial the teaching of IFRS (outcome evaluations), but eight of the 10 participants conveyed non-intention to teach IFRS (behavioral intention). This implies if accounting professors' perceptions toward IFRS are favorable (behavioral beliefs) but educators identify lack of support, scarcity of resources (control beliefs), and the presence of elements that hinder (influence of control beliefs) the targeted behavior (the teaching of IFRS), educators' behavioral intention will diminish. This implication is supported by the scholarly literature (Bandyopadhyay & McGee, 2012; Miller & Becker, 2010; Street, 2012; Zhu et al., 2011). This situation suggests the pertinence of taking a closer look at the factors negatively influencing accounting professors' perceptions and intentions to teach IFRS because there is a good deal of consensus on the usefulness (behavioral beliefs) and benefits of teaching IFRS (outcome evaluations), but, as described by participants in this study, there is no intention to teach IFRS in accounting courses.

Strategies for overcoming the negative factors influencing accounting educators' perceptions and intentions to teach IFRS. Participants in this study identified several factors negatively influencing accounting professors' perceptions and intentions to teach IFRS but only identified one element as a positive influence on their perceptions and intentions. The implication of this theme suggest higher education institutions and administrators of public and private universities in Puerto Rico should reexamine academic programs and how to direct and manage academic institutions considering the perspectives of professors who are experts and knowledgeable in the academic discipline in which educators have specialized. This implication suggests, as well, the relevance of updating academic accounting programs to align them to new trends in the accounting profession field. Another implication associated with this initiative would be the creation and development of messages to reach stakeholders so they perceive a competitive advantage or added value in academic programs already addressing the needs and changes of the challenging and competitive business environment and the accounting profession.

The findings of this study suggesting participants identified elements detracting educators' perceptions and intentions to teach IFRS and recommended strategies for overcoming the influence of those negative factors imply an opportunity for professional associations and institutions to organize continuing professional education activities and events. These professional associations may use this information to pool efforts and develop initiatives specifically directed to accounting professors to address accounting educators' for becoming well-trained and ready for mastering IFRS topics. These implications are supported by the results of this research. Professors participating in this

study proposed the following strategies to mitigate the influence of negative factors affecting accounting professors' perceptions and intentions to teach IFRS: (a) to emphasize the relevance of IFRS and deliver the message to all levels within the organizational structure of higher education institutions so they provide accounting educators with resources needed to become well-trained in IFRS topics, (b) the development of alliances between different sectors serving as support to the academe, and (c) to identify mechanisms through which pressure can be exerted on the U.S. SEC's ambivalence for speeding up the process of IFRS convergence. The strategies recommended by participating accounting professors are supported by previous research suggesting the effectiveness of implementing those strategies according to the results obtained because of applying such strategies (Apostolou et al., 2013; Bishop et al., 2014; Coetzee & Schmulian, 2012; Geary et al., 2010; Larson & Street, 2011; Persons, 2014).

The results obtained from this research met the expectations of answering the third research question regarding the participants indicating what factors educators identified as elements positively or negatively influencing professors' perceptions and intentions to teach IFRS. The findings and implications of this research harmonize with the research problem which was aimed at providing further understanding about factors influencing accounting educators' perceptions and intentions to teach IFRS in the accounting courses they teach. Likewise, the results and implications harmonize with the purpose of the study and the findings of previous studies showing the favorable and positive results obtained from the implementation of different strategies in jurisdictions where IFRS has been already incorporated into academic accounting programs (Apostolou et al., 2013; Bishop et al., 2014; Coetzee & Schmulian, 2012; Geary et al.,

2010; Larson & Street, 2011; Persons, 2014).

The recommendations described by participants of this study and the related implications are significant as reflective of accounting educators' perspectives. This information reflects hands-on experience because accounting professors are those who are in the classroom on a day by day basis, interacting with their fellow professors and students, and are knowledgeable about the academic discipline educators teach. The findings and implications of this study harmonize with Ajzen's TPB model, which suggest the identification of positive and negative factors (behavioral beliefs) and the favorable or unfavorable influence of such factors (outcome evaluations) affect the intention and behavior of individuals (Ajzen, 2011, 2015). Likewise, the recommendations for the implementation of strategies, according to the study participants, will require the active participation of other sectors of support to the academe and whose opinion participants consider important (normative beliefs). From this perspective, participants indicated these strategies will translate into a stimulus and a favorable influence for a better performance (motivation to comply). On the other hand, the strategies suggested by participants indicate educators' appreciation of how administrators of universities and other entities should direct those efforts and initiatives since educators feel not having control over these matters (control beliefs) but understand that the implementation of such strategies will result in the benefit of accounting education and will favor the updating of academic accounting programs for fostering the development of a collaborative learning environment to favor the continuous improvement of processes (influence of control beliefs).

Information about accounting professors' perceptions and intentions to teach

IFRS and the factors influencing educators' perceptions and intentions is significant and will be useful for the accounting education field while the accounting profession becomes ready for the convergence of IFRS. The findings and implications of this study contribute to the literature because almost all studies and research conducted on the teaching of IFRS in the United States has not considered the Puerto Rican perspective. Investigators conducted two previous studies and explored the degree of familiarity of professors, students, and professionals with regard to the possible adoption of IFRS in Puerto Rico (Marrero-Díaz, 2014) and the IFRS readiness in Latin American business curricula, including Puerto Rico (Berríos, 2012). In the Marrero-Díaz's (2014) research, the investigator implemented a mixed research methodology and Berríos' (2012) study implemented a quantitative research method so the present study, exploratory in nature and purely qualitative, brings new perspectives to the scholarly literature in the accounting education field. Additionally, according to the researcher's understanding and investigation, this research is the first study conducted in Puerto Rico applying Ajzen's TPB model in the accounting education field. The current economic and political relationship of Puerto Rico with the United States results in accounting education in Puerto Rico being governed by U.S. GAAP. Hence, the convergence of the IFRS will affect the accounting education field in Puerto Rico. Participants of this study perceived as useful the teaching of IFRS in academic accounting programs. However, accounting educators do not feel ready to teach IFRS in accounting courses and do not intend to teach IFRS topics.

A key limitation that may have affected the findings obtained in this study comes from, of the four participating universities in this study, only one of these universities

includes the international accounting course within the academic accounting program. It is also important to note in that university, the international accounting course is not a required class for accounting majors but is an elective specialization course. Even though the invitation to participate in this study was extended to other universities in different areas of Puerto Rico, these four institutions were the only ones willing to participate. That in three of the four participating universities there is no international accounting course as part of the accounting curriculum could imply accounting educators at those universities have had less exposure to IFRS-based activities and IFRS-based continuing professional education. As this was an exploratory study on Puerto Rican accounting educators' perceptions and intentions to teach IFRS, participants expressed their views, beliefs, and understanding about what they were asked in the interview protocol in as much detail as they could. For overcoming this potential limitation, an inductive approach was implemented so the findings were not directed to test theory but to deepen on exploring the themes that emerged from the interview process to test findings against theory for theory building.

Recommendations

This study explored the perceptions and intentions of Puerto Rican accounting professors for the teaching of IFRS topics in accounting courses and the factors influencing educators' perceptions and intentions. It is hoped these findings result in accounting educators from Puerto Rican public and private universities and administrators of universities becoming aware of the need to improve academic accounting programs for the innovation, update, and alignment of academic accounting programs to new trends in the profession because of the relationship and influence of

those trends on the accounting education field. The findings of this research provided the basis for developing recommendations for practical application of this study and recommendations for future research related to the topic explored.

Recommendations for practice. The first practical recommendation of this research is the implementation of strategies to convey a clear and precise message to administrators of public and private universities in Puerto Rico and throughout all levels within the organizational structure of each academic institution on the relevance of IFRS. This recommendation is based on one of the topics that emerged while conducting thematic analysis for evaluating the findings, which served as the basis for answering research question number one. This question was aimed at exploring Puerto Rican accounting educators' perceptions to teach IFRS. The theme on which this recommendation is based is related to university administrators' interest in updating academic accounting programs to include IFRS. The results of this study have revealed eight of the 10 participating professors expressed perceiving no interest in administrators of public and private universities in Puerto Rico regarding the update of academic accounting programs to include IFRS topics.

As a strategy to implement, so administrators of public and private universities in Puerto Rico become aware and interested in the relevance of IFRS in academic accounting programs, educators may organize activities aimed at raising discernment and understanding of the significance of IFRS in a learning environment for favoring the development of a positive perception about IFRS. As part of this initiative, it would be beneficial to invite university administrators to participate in those events actively, so they receive the message about the importance of IFRS. This recommendation is aligned

to what participants expressed in their responses to the interview. The 10 participants recognized their responsibility to be the spokespersons for delivering this message, so administrators of public and private universities recognize the need to provide accounting professors with the support and resources educators need for IFRS-based training. The relevance of bringing this message to the administration has support in the literature showing a lack of knowledge about a subject can lead to inaction in a certain scenario, not precisely because of lack of interest, but because of lack of knowledge (Ajzen, 2015; Underwood, 2012). This point harmonizes with what participants expressed that administrators of public and private universities in Puerto Rico are not aware of IFRS because many of them do not have an academic background in the accounting field. Many administrators, as expressed by the study participants, do not know the subject of IFRS and because of administrators' lack of knowledge, they do not show the interest accounting professors expect.

In addition, the interactions between accounting educators and administrators should deliver a message including information on the importance of these emerging issues in accounting because it also relates to the expectations employers have of students graduated from academic accounting programs. Accounting educators should convey the message there is a possible scenario in which students have to apply IFRS in their performance as future accounting professionals (Buchholz & Liu, 2013; Bui & Porter, 2010). University administrators should understand how updating academic accounting programs to include IFRS will affect the content and methodology used by accounting educators to convey updated knowledge to students. The contribution of accounting professors is delivering a clear message and accurate information to university

administrators to understand the relevance of IFRS has the potential to influence administrators for fostering the development of a collaborative learning environment and to support the update and innovation of academic accounting programs and teaching practices (Akysolu, 2014; Hsu & Huang, 2012; Moqbel et al., 2013).

The second recommendation for practical application of this study is associated with emphasizing and promoting the importance of being ready and prepared to teach IFRS in accounting courses as an added value to accounting professors' standing within academia. This recommendation is based on the analysis of the results obtained to answer the first research question and is supported by the literature (Marrero-Díaz, 2014). The identified theme related to this second recommendation is accounting faculty readiness to teach IFRS. Because Puerto Rico is a colonial territory of United States, the accounting profession and accounting education fields are governed by U.S. GAAP. Therefore, it is advisable to re-educate accounting faculty with the aim of a larger number of accounting educators be trained to teach IFRS (Berríos, 2012). Thus, Puerto Rican accounting educators can become prepared and ready to teach IFRS, but to do so, it is necessary educators be exposed to emerging issues in accounting. A strategy recommended by participants and supported by the literature is the U.S. SEC, AICPA, FASB, IASB (LeJeune, 2015), and the College of CPAs of Puerto Rico provide accounting faculty with the educational resources needed to update accounting courses to include IFRS-based curriculum materials. The recommendation of these collaborative efforts and strategic alliances between these entities corresponds with the present study's findings because seven of the 10 participants recommended the development of local and international alliances between academia and industry and between professors from

public and private universities in Puerto Rico to promote the professional development of accounting professors in IFRS-based topics.

It is relevant to determine the areas in which accounting professors need support for their academic and professional development and identify the source of the funds required to provide educators with IFRS-based continuing professional education activities, workshops, and seminars. This study identified that nine of the 10 participants indicated they did not feel ready or prepared to teach IFRS in accounting courses. It is concerning that only one participant expressed being ready and prepared to teach IFRS. This sole participant indicated being adequately prepared to teach IFRS because of taking and approving IFRS-based courses. The participant also indicated the financial resources for training in IFRS topics were provided by a private employer. Seven of the nine participants who said they did not feel ready or prepared to teach IFRS did indicate that if university administrators provided the resources, they would rely on their self-learning skills to master IFRS topics.

Accounting professors should become ready and prepared to teach IFRS in accounting courses because prior research indicates that being ready and familiar with an issue favors individuals' intentions to execute the action or perform the behavior (Underwood, 2012). University administrators should provide additional time to accounting professors for improvement and professional development activities. Participants even indicated the Puerto Rico College of CPAs could collaborate with this initiative by making their continuing professional education activities available to accounting professors regardless of whether or not they are CPAs. Accounting authoritative boards and academia should organize activities implementing such an

approach for allowing accounting professors to perceive IFRS as a topic educators can master and teach to their students without this entailing an additional academic burden. Consistent with this strategy to increase accounting professors' readiness to teach IFRS, it is recommended the environment where these activities are to be carried out has the support of learning tools, updated instructional materials, and the collaboration of experts in the field. This strategy is supported by the literature (Djatej et al., 2012; Teo et al., 2011) and the findings of this research show the absence of such resources and strategies result in hesitation and a lack of intention to teach IFRS.

A third recommendation for the practical application of this research is for academic institutions to work together to reduce the influence of the factors negatively influencing accounting professors' intention to teach IFRS in accounting courses. This recommendation is supported by the findings of this study with respect to data collected to answer research question number three which aimed at identifying the factors positively and negatively influencing Puerto Rican accounting professors' perceptions and intentions to teach IFRS. Among the factors most negatively influence accounting professors' perceptions and intentions to teach IFRS, as expressed by participants and supported by the literature, are the following: (a) the U.S. SEC's ambivalence and the resulting uncertainty regarding to the date of IFRS convergence (Bandyopadhyay & McGee, 2012; Cherry & Schwartz, 2013; KPMG, 2014; Tan et al., 2013), (b) the economic crisis facing universities along with the resulting lack of support from the administration (Coetzee & Schmulian, 2013; Hunt & Jones, 2014; KPMG, 2014; Miller & Becker, 2010; Schneider & Sheikh, 2012), (c) the accounting professors' shortage (AICPA, 2013; Baldwim et al., 2012; Boyle et al., 2015; Brink et al., 2012; Fogarty &

Black, 2014; Fogarty & Holder, 2012; McCabe, 2015; Plumlee & Reckers, 2014), and (d) the political implications that could be associated with IFRS and Puerto Rico because of the economic and political relationship between Puerto Rico and United States.

An initiative academic institutions could implement to meet this recommendation is to promote a clear understanding and familiarity with IFRS among accounting professors. This can also be achieved by educating accounting professors more about IFRS through formal channels. One mechanism that can contribute to the achievement of this objective is the implementation of curricular sequence committees in accounting. In only one of the four participating academic institutions, participants indicated to have a committee for coordinating the sequence of the accounting curriculum. In this committee, a coordinator should be appointed, in collaboration with other committee members, to identify other formal venues through which IFRS themes are injected into academic accounting programs, so they have a broader perspective on the relevant role accounting plays in the competitive and globalized business environment. This committee, within each public or private university business school, would be responsible for delivering the most recent and updated IFRS pronouncements among accounting professors and emphasize the practicality of applying these concepts locally and internationally. In promoting the relevance of IFRS education, it is important to emphasize the benefits of greater understanding and mastery of IFRS topics, so academic institutions become embedded in globalization and provide their stakeholders with state-of-the-art academic accounting programs, which in turn, increases the marketability of accounting educators within higher education institutions. This initiative should also be supported by information on the employers' expectations regarding the training

demanded from graduates of academic accounting programs when performing their functions within firms in a globalized business environment (Bui & Porter, 2010; Webb & Chaffer, 2016).

Recommendations for the practical application of this study are intended to mitigate the non-intention of Puerto Rican accounting professors to teach IFRS in the courses they teach. The non-intention to teach IFRS topic emerged from the thematic analysis of data collected when evaluating the results. This theme emerged as one of the topics evaluated to answer the second research question that guided this research which was aimed at exploring Puerto Rican accounting professors' intention to teach IFRS in the courses they teach. The findings of this study support this theme because eight of the 10 participants revealed they do not intend to teach IFRS, especially because of the influence of factors negatively influencing accounting educators' perceptions and intentions about teaching IFRS. The intention or non-intention to execute an action or perform certain behaviors result from the interaction of the constructs comprised within Ajzen's TPB model (Ajzen 2001, 2011, 2015), is supported by the findings of this study, and is well-documented in academic literature through multiple studies in different scenarios outside the business administration field (Hsu & Huang, 2012; Khader, 2012; Lee et al., 2010; Young et al., 1991), and also in the accounting arena, including the accounting education field (Berríos, 2012; Djatej et al., 2012; Marrero-Díaz, 2014; Moqbel et al., 2013).

The three recommendations for the practical application of this study, as previously identified, are also supported by the findings of this research according to participants' responses to one of the interview questions. The interview question item

was aimed to provide participants the opportunity to describe their perspectives on how to overcome the effect of negative factors influencing accounting educators' perceptions and intentions to teach IFRS in the courses they teach. The participants' responses to the interview question item performed as the basis for identifying the topic strategies for overcoming the negative factors influencing accounting educators' perceptions and intentions to teach IFRS, which allowed the researcher to answer the third research question that guided this study.

Recommendations for future research. For the reason this study was conducted in Puerto Rico, which is a colonial territory of United States, and because of the peculiarity of the political and economic relationship between Puerto Rico and the United States, these findings cannot be generalized to other U.S. jurisdictions or territories or to all Puerto Rican accounting educators. On the other hand, in this study, only 10 accounting professors teaching in four public and private universities in Puerto Rico participated (three from the southwest and one from the metropolitan areas of Puerto Rico respectively). For this reason and because of the reduced geographic area included in this study, it is recommended to perform a similar qualitative multiple-case study (Kvale, 2008; Yin, 2013b) to be conducted including a larger number of public and private universities from other areas in Puerto Rico to explore more deeply Puerto Rican accounting professors' perceptions and intentions to teach IFRS and the factors influencing educators' perceptions and intentions. This will allow obtaining a broader perspective on these issues.

Another recommendation for future research is to replicate this study, but instead of implementing one-to-one, face-to-face, semi-structured interviews (Brinkmann &

Kvale, 2005; Kvale, 2008), it would be recommended to conduct online interviews. This way a larger number of participants from different regions in Puerto Rico could be included in the study (Husain et al., 2012; Weeden, 2012). A further recommendation is conducting a comparable study with the participation of professors from the financial management field which is another academic discipline within the business administration arena. Financial managers use information provided by the accounting academic discipline to evaluate the firms' performance through financial ratio analysis, for forecasting, and budgeting processes, among others. Therefore, the convergence of IFRS will also affect the financial management education field (Hopper, 2013). Studies could also be conducted in other disciplines outside the business administration field to explore the persons' perceptions, intentions, behaviors, and actions to identify the factors positively or negatively influencing the individuals' perceptions, intentions, behaviors, and actions.

An additional recommendation is to conduct a quantitative research in which statistical tests and analyses could be performed as the tool to evaluate the strength and intensity of the relationship between the factors comprised in the different constructs of Ajzen's TPB model in association to the topic explored in this study (Moqbel et al., 2013). From this analysis, could also be evaluated the most influential factors on accounting professors' perceptions, intentions, behaviors, and actions (Ajzen, 2001, 2015; Djatej et al., 2012) in relation to the teaching of IFRS.

Conclusions

The purpose of this exploratory multiple-case study was to explore and provide further understanding about Puerto Rican accounting professors' perceptions and

intentions about teaching IFRS topics in the courses they teach, and the factors influencing accounting educators' perceptions and intentions. This research addressed the research problem and attained the purpose of the study by answering the three research questions guiding this investigation. A qualitative multiple-case study design was used for conducting the research.

According to the participants' responses to interviews, 10 themes were identified, which were aligned with the research questions guiding this study. The implications of this study were discussed in Chapter 5 and are supported by the findings of this study, the literature described in Chapter 2, and Ajzen's TPB model, which served as the theoretical framework for conducting this research. In this chapter, these findings were discussed in relation to outcomes' significance for the accounting profession and accounting education fields. This chapter also presented recommendations for the practical application of this study and recommendations for future research for fostering the development of the accounting education field.

Higher education academic institutions can benefit from the results of this exploratory multiple-case study to gain and expand a better understanding of the factors that motivate and stimulate accounting educators to teach emerging issues in the profession such as IFRS. Relevant findings of this study are aligned with relevant research in the accounting education field and the teaching of IFRS (Djatej et al., 2012; Moqbel & Bakay, 2010; Moqbel et al., 2013) and may also expand the perspectives to take into consideration the elements influencing accounting professors' perceptions and intentions. A key finding of this study was that nine of the 10 participants expressed perceiving IFRS teaching as useful and beneficial to students and professors. However,

eight of the 10 participants indicated they did not intend to teach IFRS in accounting courses. This information can be used to develop initiatives for training accounting professors on IFRS issues because nine of the 10 participants in this study indicated they did not feel ready or prepared to teach IFRS, which may explain why they did not intend to teach IFRS. The findings of this study revealed participants perceived that administrators of public and private universities in Puerto Rico have not shown interest in IFRS issues and, for this reason, participants perceived educators do not receive support from the university administration to be updated on IFRS topics. On the other hand, participants expressed the perception educators do not have control to decide whether to teach IFRS or not in accounting courses because of the limitations they face because of course syllabi and bureaucratic processes for modifying and updating academic programs within higher education institutions.

Other factors participants identified to indicate why they did not intend to teach IFRS were related to the lack of updated curriculum materials and educational resources to support their performance as educators, the additional academic burden of having to learn a new accounting system, the multiple responsibilities accounting educators have in addition to teaching in the classroom, uncertainty about the U.S. SEC's ambivalence in finally indicating when the convergence of IFRS will occur. Only three of the 10 participants identified a positive factor influencing accounting professors' perceptions and intentions to teach IFRS. This positive element is associated with the message of innovation and avant-garde delivered to stakeholders in the case when academic institutions include IFRS as a core component of the accounting curriculum. For overcoming the negative factors influencing accounting professors' perceptions and

intentions to teach IFRS, participants proposed the implementation of the following strategies: (a) emphasize on the importance of IFRS, (b) bring the message of the relevance of IFRS to all levels within the organizational structure of the university so administrators become acquainted and provide accounting educators with the required support and resources, (c) develop alliances between different sectors of industry, professional associations, and academe, both locally and internationally, and (d) pressure the U.S. SEC to assume a firm stand for speeding up the process for the convergence of IFRS.

The investigator expects the findings of this research can be evaluated by accounting professors and administrators of different public and private universities in Puerto Rico with the goal of achieving a clearer understanding of accounting professors' perceptions and intentions to teach IFRS, the support they need to receive from administrators in private and public universities in Puerto Rico, and the level of participation educators aspire to have in the decision-making process for the continuous improvement of academic accounting programs. This way, practices, activities, and strategies aimed at increasing perceived usefulness of teaching IFRS in accounting courses could be implemented so the targeted behavior of teaching IFRS does not remain only an intention but rather result in carrying out the action or performing the behavior of teaching emerging issues in accounting to students.

The findings of this study contribute to the literature and the body of knowledge in the accounting education field by providing insights in a fertile area of study to include the Puerto Rican perspective on the issue of IFRS convergence and its teaching in academic accounting programs which is an understudied area (Berríos, 2012; Marrero-

Díaz, 2014). The outcomes of this research served as the foundation for recommending the practical application of this study and for expanding perspectives when conducting further studies in the future. The results obtained from this study may also allow the refinement and expansion of the perspectives of theories aimed at predicting the behavior of individuals such as the Ajzen's TPB model. This research was carried out with the participation of universities located in four cities of Puerto Rico; similar inquiries can be done in other areas of Puerto Rico to validate the results obtained through this study and, at the same time, to broaden the perspectives and findings of this study.

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Appendixes

Appendix A: IRB Approval Letter

Date: November 21, 2016

PI Name: Luis Rivera-Valentin

Chair Name (if applicable): Dr. Scott Hipsher

Application Type (Initial, Modification, Continuing, Pilot): Initial

Review Level (Exempt, Expedited, Full Board): Expedited Cat. 7

Study Title: Exploring Accounting Educators' Perceptions and Intentions to Teach International Financial Reporting Standards: A Multiple-Case Study

Approval Date: November 21, 2016

Continuing Review Due Date: November 21, 2017

Expiration Date: November 21, 2017

Dear Luis Rivera-Valentin:

Congratulations! The purpose of this letter is to inform you that your IRB application has been approved. Your responsibilities include the following:

1. Follow the protocol as approved. If you need to make changes, please submit a modification form requesting approval of any proposed changes before you make them.
2. If there is a consent process in your research, you must use the consent form approved with your final application. Please make sure all participants receive a copy of the consent form.
3. Continuing review is required as long as you are in data collection or if data have not been de-identified. Failure to receive approval of the continuing review before the expiration date means the research must stop immediately.
4. If there are any injuries, problems, or complaints from participants, you must notify the IRB at IRB@ncu.edu within 24 hours.
5. IRB audit of procedures may occur. The IRB will notify you if your study will be audited.
6. When data are collected and de-identified, please submit a study closure form to the IRB.
7. You must maintain current CITI certification until you have submitted a study closure form.
8. If you are a student, please be aware that you must be enrolled in an active dissertation course with NCU in order to collect data.

Congratulations from the NCU IRB. Best wishes as you conduct your research!

Respectfully,

Northcentral University Institutional Review Board

Email: irb@ncu.edu

Appendix B: Invitation Email to Prospective Participants

Dear Potential Participant:

My name is Luis R. Rivera-Valentín. I am a doctoral student attending Northcentral. Accounting is my major field in the School of Business. I am recruiting participants for conducting face-to-face interviews. The title of my doctoral dissertation is “Exploring Accounting Educators’ Perceptions and Intentions to Teach International Financial Reporting Standards (IFRS): A Multiple-Case Study”. All answers to the interview questions will be confidential. The purpose of this study is to explore Puerto Rican accounting educators’ perceptions and intentions to teach IFRS and the factors influencing them. I would like to meet with you at your office to talk privately. The interview process will last 30 minutes. You are eligible to participate in this research if you:

1. Are an accounting educator.
2. Have taught accounting courses for the last three years in Puerto Rico.

You cannot participate in this research if you:

1. Do not fulfill the two described requisites.

Your participation is voluntary. I will require you to sign an informed consent form. Any information that may identify you will be confidential. There will be no financial compensation for joining this study. You can reach me at L.RiveraValentin5267@email.ncu.edu, or you can call me at 1-939-272-2292. Contact me to schedule an appointment for conducting the interview. My dissertation chair is Scott Hipsher, Ph.D. He supervises the entire research process related to my study. You can reach Dr. Scott by email at shipsher@ncu.edu or by phone at 1-888-327-2877. I will

appreciate your input for this study. Please feel free to contact me or my dissertation chair. Use any of the provided contact information.

Cordially,

Luis R. Rivera-Valentín, Ph.D.(candidate)

Appendix C: Informed Consent Form

Dissertation Title: Exploring Accounting Educators' Perceptions and Intentions to Teach International Financial Reporting Standards: A Multiple-Case Study

Introduction:

My name is Luis R. Rivera-Valentín. I am a doctoral student at Northcentral University in Arizona. I am completing this research as part of my doctoral degree. I invite you to participate.

Activities:

If you participate in this research, you will be asked to:

1. Meet with me for an interview that will last approximately 30 to 45 minutes.

Eligibility:

You are eligible to participate in this research if you:

1. Are an accounting educator performing as accounting adjunct instructor, accounting professor, accounting assistant professor, accounting associate professor, or accounting full professor.
2. Are currently teaching and have been teaching accounting courses for the last three years in public or private universities in Puerto Rico.

You are not eligible to participate in this research if you:

1. Do not fulfill the two previously described requisites for participating in the study.

Risks:

There are minimal risks in this study. There is no deception, foreseeable risks, or discomforts associated with your participation in this study. However, if for any reason,

you feel disturbed with any question or with the information required, you may skip any interview question item or discontinue your participation at any time without penalty or loss of benefits to which you might otherwise be entitled.

Benefits:

There are potential indirect benefits for participating in this investigation. The results from this research have practical and theoretical interest for the accounting education field as analyzing the outcomes of this study may increase the understanding of Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing their perceptions and intentions. Academic institutions may also benefit from the research as the investigation's results could provide the basis for identifying the most effective strategies for updating accounting academic programs to fulfill the employers' expectations with respect to accounting graduates and IFRS.

Confidentiality:

The information you provide will be kept confidential to the extent allowable by law.

Some steps I will take to keep your identity confidential are: all data are collected and coded implementing such an approach that your name will not be associated with your answers.

The people who will have access to your information are: myself, and/or my dissertation chair, and/or my dissertation committee members. The Institutional Review Board may also review my research and view your information.

I will secure your information with these steps: the audiotapes and consent forms will be locked in a cabinet in a locked office, and/or the computer files will be stored on a

password-protected computer in a locked office.

I will keep your data for 7 years. Then, I will delete electronic data and destroy paper data.

Compensation:

There will be no economic or financial incentive or compensation for participating in this study.

Audiotaping:

I would like to use a voice recorder to record your responses. You can still participate if you do not wish to be recorded.

Please sign here if I can record you: _____

Contact Information:

If you have questions, you can contact me at L.RiveraValentin5267@email.ncu.edu, or, 1-939-272-2292.

My dissertation chair's name is Dr. Scott Hipsher. He works at Northcentral University and is supervising me on the research. You can contact him at shipsher@ncu.edu, or, 1-888-327-2877.

If you have questions about your rights in the research, or if a problem has occurred, or if you are injured during your participation, please contact the Institutional Review Board at irb@ncu.edu or 1-888-327-2877 ext. 8014.

Voluntary Participation:

Your participation is voluntary. If you decide not to participate, or if you stop participation after you start, there will be no penalty to you. You will not lose any benefit to which you are otherwise entitled.

Signature:

A signature indicates your understanding of this consent form. You will be given a copy of the form for your information.

Participant Signature	Printed Name	Date
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E-mail account: _____

Mailing address: _____

Researcher Signature	Printed Name	Date
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Appendix D: Interview Protocol

Interview date:

Time:

Location:

What is your professional job title?

- Accounting Adjunct Professor
- Accounting Professor
- Accounting Assistant Professor
- Accounting Associate Professor
- Accounting Full Professor

Thank you for demonstrating your interest and availability to participate in this multiple case study, which is designed to provide further understanding of Puerto Rican accounting professors' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing educators' perceptions and intentions. There is a variety of perceptions about the teaching of IFRS into accounting academic programs consequently affecting accounting educators' intention to teach IFRS. As well, further understanding is needed as related to the factors influencing their perceptions and intentions to teach IFRS topics within accounting academic programs in business schools in Puerto Rico (Berríos, 2013; Marrero-Díaz, 2014; Moqbel et al., 2013).

The term accounting educator refers to individuals holding positions as accounting adjunct faculty, accounting professors, accounting assistant professors, accounting associate professors, and accounting full professors that perform the daily activities of teaching relevant accounting topics to business schools' learners and that can

influence the success or direction of the organization (Moqbel et al., 2013). I will be asking you a set of interview questions that were self-developed based on the research questions guiding this study to provide further understanding of Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics in the courses they teach and the factors influencing those perceptions and intentions. These question items were designed to elicit accounting professors' perceptions and the rationale of their perceptions, intentions, and their perspectives as related to the factors influencing educators' perceptions and intentions to teach IFRS topics. Your answers to the interview questions will remain totally confidential. The following research questions will guide this multiple-case study:

Q1. What are Puerto Rican accounting educators' perceptions about teaching IFRS topics in the accounting courses they teach?

Q2. What are Puerto Rican accounting educators' intentions to teach IFRS topics in the accounting courses they teach?

Q3. What are the factors influencing Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics in the accounting courses they teach?

Please provide a response to each of the following interview question with as much detail as possible.

1. What is your perception of the usefulness of teaching IFRS in accounting academic programs?
2. How do you feel about the teaching of IFRS as related to your effectiveness as an accounting educator?
3. What do you think are the perceptions of other accounting educators about

the usefulness of teaching IFRS to accounting learners?

4. What is your perception about accounting educators' rationale (e.g., logic or justification) for teaching or not teaching IFRS in the accounting courses they teach?
5. How do you perceive the nature and extent of administrators' interest from public and private universities in Puerto Rico to update accounting academic programs as related to IFRS?
6. How do you think that accounting educators can foster and promote awareness in administrators of private and public universities in Puerto Rico about the relevance and need for providing them with the resources they need for updating accounting academic programs to include IFRS topics within accounting academic programs? Please begin by providing specifics about your own perceptions and then discuss what you perceive as the university administrators' potential perceptions of how they can assist accounting academics on these issues.
7. How much financial, technological, or any other support do you need from administrators of the university where you teach as related to IFRS?
8. How capable do you feel about teaching IFRS topics?
9. How much control do you feel that you have for deciding to teach or not IFRS within the accounting courses you teach?
10. What are your intentions to include IFRS topics as early as possible within the accounting courses you teach?
11. How do you perceive the intentions of other Puerto Rican accounting

educators to include IFRS topics as early as possible within the accounting courses they teach?

12. Please describe the extent you think Puerto Rican accounting educators are ready to teach IFRS within the accounting curriculum.
13. What other factors do you think may influence, positively or negatively, Puerto Rican accounting educators' perceptions and intentions to teach IFRS topics in accounting academic programs in public and private universities in Puerto Rico?
14. How do you think that negative factors can be overcome, so Puerto Rican accounting educators perceive the teaching of IFRS topics as useful and beneficial to the future generations of accounting professionals?

Thanks for your time and support in participating in this study.

Kind regards!

Appendix E: Interview Protocol (Spanish Translation)

Fecha de la entrevista:

Hora:

Lugar de la entrevista:

¿Cuál es su título profesional en su lugar de trabajo?

- Instructor de Contabilidad a tarea parcial
- Instructor de Contabilidad a tiempo completo
- Catedrático Auxiliar de Contabilidad
- Catedrático Asociado de Contabilidad
- Catedrático de Contabilidad

Gracias por demostrar su interés y disponibilidad para participar en este múltiple estudio de casos, diseñado para proporcionar una mayor comprensión de las percepciones e intenciones de los profesores puertorriqueños de contabilidad para enseñar temas de las NIIF en los cursos que enseñan y los factores que influyen en sus percepciones e intenciones. Hay una variedad de percepciones acerca de la enseñanza de las NIIF en los programas académicos de contabilidad las cuales afectan la intención de los profesores de contabilidad para enseñar las NIIF. Además, se necesita una mayor comprensión y entendimiento en relación con los factores que influyen en sus percepciones e intenciones de enseñar los temas de las NIIF en los programas académicos de contabilidad en los colegios de administración de empresas de las universidades en Puerto Rico (Berríos, 2013; Moqbel et al., 2013).

El término profesor de contabilidad y los títulos profesionales antes descritos, en

el contexto de esta investigación, se refieren a personas que ocupan cargos como profesor de contabilidad a tarea parcial, profesor de contabilidad a tiempo completo, catedrático auxiliar de contabilidad, catedrático asociado de contabilidad, y catedrático de contabilidad, quienes realizan actividades diarias de enseñanza de temas relevantes a la profesión de contabilidad para estudiantes de administración de empresas y que pueden influir en el éxito y desempeño de las organizaciones (Moqbel et al., 2013). En esta entrevista le haré una serie de preguntas que desarrollé de acuerdo a las preguntas de investigación que guían este estudio para proporcionar una mayor comprensión de las percepciones de los profesores puertorriqueños de contabilidad y sus intenciones de enseñar temas de las NIIF en los cursos de contabilidad que enseñan y los factores que influyen sobre sus percepciones e intenciones. Estas preguntas se diseñaron para explorar cuáles son las percepciones de los profesores de contabilidad, la razón de sus percepciones, sus intenciones, y sus perspectivas en relación con los factores que influyen en sus percepciones e intenciones de enseñar temas de las NIIF. Sus respuestas a las preguntas de esta entrevista serán totalmente confidenciales. Las siguientes preguntas de investigación guiarán este múltiple estudio de casos:

P1. ¿Cuáles son las percepciones de los profesores puertorriqueños de contabilidad sobre la enseñanza de los temas de las NIIF en los cursos de contabilidad que enseñan?

P2. ¿Cuáles son las intenciones de los profesores puertorriqueños de contabilidad para enseñar los temas de las NIIF en los cursos de contabilidad que enseñan?

P3. ¿Cuáles son los factores que influyen en las percepciones e intenciones de los profesores puertorriqueños de contabilidad de enseñar temas de las NIIF en los cursos de

contabilidad que enseñan?

Proporcione su respuesta a cada una de las siguientes preguntas de la entrevista con el mayor detalle posible.

1. ¿Cuál es su percepción sobre la utilidad y los beneficios, si alguno, de la enseñanza de las NIIF en los programas académicos de contabilidad?
2. ¿Cuál es su percepción sobre de la enseñanza de las NIIF desde la perspectiva de cómo esto se relaciona con su efectividad como profesor de contabilidad?
3. ¿Qué piensa usted sobre cuál es la percepción de otros profesores de contabilidad acerca de la utilidad de enseñar las NIIF a los estudiantes de contabilidad?
4. ¿Cuál es su percepción sobre el razonamiento de los profesores de contabilidad (por ejemplo, lógica o justificación) para enseñar o no enseñar las NIIF en los cursos de contabilidad que ellos enseñan?
5. ¿Cuál es su percepción sobre el interés de los administradores de las universidades públicas y privadas en Puerto Rico en actualizar los programas académicos de contabilidad con relación a la enseñanza de las NIIF?
6. ¿Cómo cree usted que los profesores de contabilidad pueden fomentar y promover que los administradores de las universidades públicas y privadas en Puerto Rico estén conscientes sobre la relevancia y necesidad de proporcionarles los recursos necesarios para actualizar los programas académicos para incluir temas de las NIIF en los cursos de contabilidad?

Comience por proporcionar detalles sobre sus propias percepciones y luego discuta lo que usted identifica como las potenciales percepciones de los administradores de las universidades de cómo pueden ellos ayudar a los profesores de contabilidad en estos asuntos de interés para la comunidad académica.

7. ¿Cuánto apoyo financiero, tecnológico o de otro tipo necesitan los profesores de contabilidad que los administradores de las universidades les provean en relación con mantenerse actualizados respecto a las NIIF?
8. ¿Qué tan capacitado se siente usted para enseñar temas relacionados con las NIIF?
9. ¿Cuánto control usted percibe tener para decidir si enseña o no las NIIF en los cursos de contabilidad que usted enseña?
10. ¿Cuáles son sus intenciones respecto a incluir los temas de las NIIF tan pronto como sea posible en los cursos de contabilidad que usted enseña?
11. ¿Cómo percibe usted las intenciones de otros profesores puertorriqueños de contabilidad de incluir los temas de las NIIF tan pronto como sea posible en los cursos de contabilidad que ellos enseñan?
12. Describa, por favor, en qué medida usted piensa que los profesores puertorriqueños de contabilidad están listos para enseñar las NIIF en los cursos de contabilidad que ellos enseñan.
13. ¿Qué otros factores cree usted pueden influir positiva o negativamente en la percepción e intención de los profesores puertorriqueños de contabilidad respecto a enseñar temas de las NIIF en programas académicos de

contabilidad en las universidades públicas y privadas en Puerto Rico?

14. ¿Cómo cree usted que se pueden superar los factores negativos que usted haya identificado en su respuesta a la pregunta anterior, para que los profesores puertorriqueños de contabilidad perciban que la enseñanza de los temas de las NIIF es útil y beneficiosa para las futuras generaciones de los profesionales del campo de la contabilidad?

Gracias por su tiempo y apoyo al participar en este estudio.

¡Saludos cordiales!