

# Information to Authors

## Editorial Policies—Statement of the Editor

The mission of *Issues in Accounting Education* is to publish research, commentaries, instructional resources, and book reviews that assist accounting faculty in teaching and that address important issues in accounting education. The journal will consist of two major sections, *Research and Commentary* and *Instructional Resources*.

## Research and Commentary

The Research and Commentary section will include several types of papers. *Research Articles* fundamentally involve empirical work and rely on data analysis from surveys, experimental, and quasi-experimental research investigations, as well as qualitative studies. Such articles generally deal with some aspect of improving the educational process, including pedagogy, curriculum, and assessment. Also included within this category are studies of student characteristics that can affect education, faculty-related issues (e.g., promotion and tenure, ranking of programs), and historical, social, or institutional conditions and trends that affect accounting education.

Occasionally authors may submit responses to published work in the form of *Comments*. The procedures for reviewing and considering such submissions will be to send the manuscript to the author(s) of the original article and to one other reviewer. From that point the review process will be the same as that for a main article.

*Replications* are an integral component of the scientific investigative process because they provide evidence of the reliability of reported findings. Both close and differentiated replications of previously published empirical work are encouraged. Typically, replications will be shorter than papers appearing in the main section. Replications require only a brief introduction, a selective literature review only if previously uncited work is relied upon, a statement of how the replication differs from or mirrors previous work, the experimental setting, and the results.

*Educators' Forum* commentaries, solicited manuscripts, professional announcements, and statements of general interest to AAA members also will regularly appear. These will include an occasional Point/Counterpoint with solicited manuscripts reviewed by one associate editor and the editor. Sections of the AAA are encouraged to contact the editor regarding publication of significant reports or position papers related to accounting education.

*Educational Research* will appear on an occasional basis and will include a comprehensive literature review of a topical area based on the education literature outside of accounting. The editor of the journal will determine themes (e.g., Teaching Ethics, Writing Intensive Curricula) for each piece in this section. The purpose of these papers is to provide high-quality reviews that: (1) encourage accounting educators to experiment with various pedagogical and curricular innovations, and (2) encourage accounting educators to conduct additional research in the topic area. These papers are designed to help faculty meet the multiple demands of teaching and conducting research.

## Instructional Resources

The Instructional Resources section will include two types of articles. *Cases* include educational materials designed for use by accounting faculty to enhance the learning process in innovative and clearly focused ways. *Teaching Notes* are an integral part of Cases and must fully describe the purpose of the case, strategies for using the case in class, ways in which the case can be altered to fit particular classroom needs, likely student responses to the case, and supporting analyses and discussions. Instructional materials will be reviewed and evaluated with the Teaching Notes and Solutions. When cases are submitted authors must provide some evidence of classroom validation and/or peer validation of the materials. Authors also must provide evidence of the efficacy of the case in terms meeting the educational objectives outlined in the case. Such evidence does not necessarily consist of strictly controlled experiments, but should reflect the experience of more than one use, implementation costs, perceived benefits, and recommendations for how to effectively use the case based on the experience of at least two faculty members.

Case submissions should comprise three self-contained parts: the case material itself; a section providing learning objectives, implementation guidelines, and evidence of efficacy; and a

section containing the teaching notes. The evidence of efficacy does not have to include quantitative data, but should include at a minimum evidence that the case has been used successfully in multiple sections and, if at all possible, by more than one faculty member. Please submit each of these in a separate file. To reduce the likelihood of student access to case solutions, only the first two parts will be published in the journal. Only subscribers to *Issues in Accounting Education* who are full members of the American Accounting Association will be able to access the Teaching Notes on a website maintained by the Association.

*Other Instructional Resources* is a broad category of non-case materials that provide pedagogical or curricular materials that go beyond what is widely available in textbooks. For instance, they should not be the equivalent of extended or elaborate lecture notes on a topic. Interactive exercises are particularly welcome. Supporting materials similar to those provided for cases should be provided as necessary, given the nature of the resource. Evidence of teaching effectiveness would increase the likelihood of acceptance.

Each section should begin on a new page. The abstract of the case should include material written for the student-user audience. The second section on objectives, implementation, and efficacy should be directed to potential case users. The third section will be available only through the electronic publications system of the American Accounting Association. Each of the three sections of the case may have its own references and footnotes.

*Book Reviews* will include only those reviews solicited by the Book Reviews Editor. Unsolicited reviews will not be considered for inclusion. Most reviews will be of current textbooks, but occasionally books of theory, descriptions of current practice, and classics in accounting will be reviewed as well.

## Statement of Operating Policy

### *Guidelines for Submission of Work to Be Reviewed*

**A single hard copy for file purposes and one electronic copy should be submitted. The submission process is not complete and no acknowledgment or further processing of the manuscript will occur until a hard copy is received.** The hard copy of each paper (with supporting materials) should be sent to Kent St. Pierre, Editor, *Issues in Accounting Education*, 220 Purnell Hall, University of Delaware, Newark, DE 19716-2715.

Please submit electronic files to the Editor at [stpierrk@lerner.udel.edu](mailto:stpierrk@lerner.udel.edu). In order to preserve anonymity and facilitate manuscript review, authors should note the following submission guidelines:

1. Send a separate file consisting of a cover page with title, identifying information of all co-authors, and contact information, including email addresses, and THREE to SIX KEYWORDS.
2. Send a document file in which identifying information about authorship is removed. To remove identifying author information in Microsoft® Word, go to the File menu, select "Properties," select "Summary," and then delete any text included in the "Author" and "Company" fields. In addition, from the Tools menu, select "Options," select "User Information," and delete any text in the "Name" or "Initials" fields.
3. For manuscripts that report on surveys or experiments, please include a separate file(s) containing the instrument or questionnaire or interview questions. Please again go through the steps required to assure anonymity. Please include multiple-page appendices in a file separate from the manuscript as well.
4. To preserve anonymity, please use "Author" when you cite your unpublished working papers and do not refer to your institution.
5. Microsoft Word and PDF formats are both acceptable. Microsoft Word is required for the final accepted version of the manuscript.

Authors must also send a letter attesting that neither the submitted manuscript nor a similar one has been published or accepted for publication elsewhere and that the manuscript is not currently under review elsewhere. The submission fee should be paid online (VISA or MasterCard only) at <https://aaahq.org/AAAforms/journals/iaesubmit.cfm>. If unable to pay

online, a check in U.S. funds, made payable to the American Accounting Association, may be sent to Kent St. Pierre, Editor, *Issues in Accounting Education*, 220 Purnell Hall, University of Delaware, Newark, DE 19716-2715. The nonrefundable submission fee in U.S. funds is \$75.00 for members or \$100.00 for nonmembers of the AAA.

### **Review Process**

The editor will review the submitted manuscript for general appropriateness. Manuscripts deemed inappropriate for further consideration will be rejected by the editor who will, in timely fashion, communicate to the author(s) the reason(s) for rejection.

Manuscripts that pass the initial review typically will be sent to an associate editor and a minimum of two reviewers for formal review. The editor will carefully review the comments and recommendations of the reviewers and the associate editor and will make and communicate to the author(s) a decision regarding the publication of the manuscript (accept, reject, or revise/resubmit). A copy of the editor's letter to the author(s) with identifying information removed will be forwarded to the designated associate editor and to the reviewers.

In the case of manuscript resubmissions, *authors will be directed to send one hard-copy revision to the editor and electronic versions (following the guidelines above) to the editor*. The editor will forward the revision to each reviewer of the manuscript. Revisions must be submitted within one year of the most recent editorial decision inviting revision and must include a document describing responses to reviewer comments.

The process will continue as described above until a final publication decision is made and communicated to the author(s).

### **Manuscript Preparation and Style**

*Issues in Accounting Education* manuscript preparation guidelines follow *The Chicago Manual of Style* (15th ed.; University of Chicago Press). Two helpful guides to usage and style are *The Elements of Style*, by William Strunk, Jr. and E. B. White (Allyn and Bacon) and *Style: Toward Clarity and Grace*, by Joseph M. Williams (University of Chicago Press). Spelling follows *Merriam-Webster's Collegiate Dictionary*.

### **Format**

1. All manuscripts should be printed on one side of 8½ × 11" good quality paper and be double-spaced, except for indented quotations.
2. Margins should be at least one inch from top, bottom, and sides to facilitate editing and duplication.
3. To assure anonymous review, authors should not identify themselves directly or indirectly in their papers. Single authors should not use the editorial "we."
4. A cover page should include the title of the paper, the author's name, title and affiliation, email address, any acknowledgments, a footnote indicating whether the author would be willing to share the data (see last paragraph in this statement), and THREE to SIX KEYWORDS.
5. All pages, including tables, appendices and references, should be serially numbered.
6. Spell out numbers from one to ten, except when used in tables and lists, and when used with mathematical, statistical, scientific or technical units and quantities, such as distances, weights and measures. For example: *three days*; *3 kilometers*; *30 years*. All other numbers are expressed numerically.
7. Within text use the word *percent*; in tables, figures, and exhibits the symbol % is used.
8. a. Use a hyphen (-) to join unit modifiers or to clarify usage. For example: a *well-presented analysis*; *re-form*. See *Webster's* for correct usage.  
b. En dash (–) is used between words indicating a duration, such as hourly time, months or years. No space on either side. It is also standard to use an en dash for a minus sign.  
c. Em dash (—) is used to indicate an abrupt change in thought, or where a period is too strong and a comma is too weak. No space on either side.
9. The following will be Roman in all cases: i.e., e.g., *ibid.*, et al., op. cit.

10. Initials: A. B. Smith (space between): Countries: U.S., U.K. (no space between).
11. When using “Big 4,” “Big 5,” “Big 6” or “Big 8,” use Arabic numbers (don’t spell out).
12. Ellipses should be used, not periods, example: ... not . . . .
13. Use “SAS No. #” not “SAS #.”
14. Use only one space after periods, colons, exclamation points, question marks, quotation marks—any punctuation that separates two sentences.
15. a. Use real quotation marks—never inch marks: “and” not "and".  
b. Use apostrophes, not foot marks: ‘ not ’.
16. Punctuation used with quote marks:
  - a. Commas and periods are always placed inside the quotation marks.
  - b. Colons and semicolons go outside the quotation marks.
  - c. Question marks and exclamation points go in or out, depending on whether they belong to the material inside the quote. If they belong to the quoted material, they go inside the quote marks and vice versa.
17. Punctuation and parentheses: Sentence punctuation goes after the closing parenthesis if what is inside the parentheses is part of the sentence (as is this phrase). This also applies to commas, semicolons, and colons. If what is inside the parentheses is an entire statement of its own, the ending punctuation should also be inside the parentheses.
18. Headings should be arranged so that major headings are centered, bold, and capitalized. Second level headings should be flush left, bold, and both uppercase and lowercase. Third-level headings should be flush left, bold, italic, and both uppercase and lowercase. Fourth-level headings should be paragraph indent, bold, and lower case. Headings and subheadings should not be numbered. For example:

**A CENTERED, BOLD, ALL CAPITALIZED, FIRST-LEVEL HEADING**

**A Flush Left, Bold, Uppercase and Lowercase, Second-Level Heading**

*A Flush Left, Bold, Italic, Uppercase and Lowercase, Third-Level Heading*

**A paragraph indent, bold, lowercase, fourth-level heading.** Text starts ...

**Abstract**

An abstract of 100 to 150 words should be presented on a separate page, double spaced immediately preceding the text of the manuscript. The abstract page should contain the title of the manuscript but should not identify the author(s). Abstracts for papers should contain a concise statement of the purpose of the manuscript, the primary method or approaches used, and the main results or conclusions. Please provide three to six keywords. Abstracts for cases and other instructional materials should state their purpose, describe the subject matter context to which they relate, and be written for the student-user audience.

**Tables and Figures**

Authors should note the following general requirements:

1. Each table and figure (graphic) should appear on a separate page and should be placed at the end of the text. Each should bear an Arabic number and a complete title indicating the exact contents of the table or figure.
2. A reference to each table or figure should be made in the text.
3. The author should indicate by marginal notation where each table or figure should be inserted in the text, e.g., (Insert table X here).
4. Tables or figures should be reasonably interpreted without reference to the text.
5. Source lines and notes should be included as necessary.
6. When information is not available, use “NA” capitalized with no slash between.
7. Figures must be prepared in a form suitable for printing.

## Questionnaires and Experimental Instruments

Manuscripts reporting on field surveys or experiments should include questionnaires, cases, interview plans, or other instruments used in the study.

## Documentation

**Citations:** Within-text citations are made using an author-year format. Cited works must correspond to the list of works listed in the “References” section. Authors should make an effort to include the relevant page numbers in the within-text citations.

1. In the text, works are cited as follows: author’s last name and year, without comma, in parentheses. For example: one author, (Smith 1999); two authors, (Saudagaran and Biddle 1992); three or more authors, (Blanthorne et al. 2007); more than one work cited, (Amir et al. 1993; Matthews and Whalen 2006; Saudagaran and Meek 1997); with two works by the same author(s), (Saudagaran and Biddle 1992, 1995).
2. Unless confusion would result, do not use “p.” or “pp.” before page numbers. For example, (Saudagaran and Biddle 1992, 110–111).
3. For cited works that include more than one work by an author (or same co-authors) that are published in the same year, the suffix a, b, etc., is to follow the date in the within-text citations and in the “References” section. For example: (Harden and Biggart 2004a, 2004b).
4. When the author’s name is mentioned in the text, it need not be repeated in the citation. For example: “Choi and Meek (2005) provide ...”
5. Citations to institutional works should use acronyms or short titles where practicable. For example: (NCFRR, The Treadway Commission 1987).
6. If the paper refers to statutes, legal treatises, or court cases, citations acceptable in law reviews should be used.

**Reference List:** Every manuscript must include a “References” section that contains only those works cited within the text. Each entry should contain all information necessary for unambiguous identification of the published work. Use the following formats (which follow *The Chicago Manual of Style*):

1. Arrange citations in *alphabetical order* according to the surname of the first author or the name of the institution or body responsible for the published work.
2. Arrange citations in *chronological order* when two or more works are by the same first author (regardless of co-authors). Two or more works by the *same author(s)* published in the same year are distinguished by letters a, b, etc., after the year.
3. Use authors’ initials instead of proper names.
4. For two or more authors, separate authors with a comma, including a comma before “and” (Blanthorne, C., S. E. Kovar, and D. G. Fisher).
5. Date of publication follows the author’s (authors’) name(s).
6. Titles of journals or newspapers should not be abbreviated.

*Sample entries are as follows:*

- American Institute of Certified Public Accountants (AICPA). 1997. *Software Revenue Recognition*. Statement of Position No. 97-2. New York, NY: AICPA.
- Amir, E., T. S. Harris, and E. K. Venuti. 1993. A comparison of the value-relevance of US versus non-US-GAAP accounting measures using Form 20-F reconciliations. *Journal of Accounting Research* 31 (Supplement): 230–264.
- Blanthorne, C., S. E. Kovar, and D. G. Fisher. 2007. Accounting educators’ opinions about ethics in the curriculum: An extensive view. *Issues in Accounting Education* 22 (3): 355–390.
- Choi, F. D. S., and G. K. Meek. 2005. *International Accounting*. 5th edition. Upper Saddle River, NJ: Pearson-Prentice Hall.
- Ernst & Young. 2005. *2005–2006 Global Transfer Pricing Survey*. New York, NY: Ernst & Young.
- Financial Accounting Standards Board (FASB). 1982. *Related Party Disclosures*. Statement of Financial Accounting Standard (SFAS) No. 57. Stamford, CT: FASB.

- Financial Times*. 2006. GlaxoSmithKline in \$3.1 billion settlement of US tax dispute. (September 12).
- Harden, J. W., and T. B. Biggart. 2004a. Advance pricing agreements: A chance for certainty amidst chaos, Part 1. *Strategic Finance* 86 (3): 12–14.
- , and ———. 2004b. Advance pricing agreements: A chance for certainty amidst chaos, Part 2. *Strategic Finance* 86 (4): 11–12.
- IAS Plus. 2006. *IASB Agenda Project: Reporting Comprehensive Income*. Performance reporting. Available at: <http://www.iasplus.com/agenda/perform.htm>.
- International Federation of Accountants (IFAC). 1999. *Managing Information Technology Planning for Business Impact*. Information Technology Guideline No. 2. New York, NY: IFAC. Available at: <http://www.ifac.org>.
- Matthews, R. G., and J. Whalen. 2006. Glaxo to settle tax dispute with IRS over U.S. unit for \$3.4 billion. *Wall Street Journal* (September 12): A3.
- Saudagaran, S. M., and G. C. Biddle. 1992. Financial disclosure levels and foreign stock exchange listing decisions. *Journal of International Financial Management and Accounting* (Summer): 106–148.
- , and ———. 1995. Foreign listing location: A study of MNC's and stock exchanges in eight countries. *Journal of International Business Studies* 26 (2): 319–341.
- , and G. Meek. 1997. A review of research on the relationship between international capital markets and financial reporting by multinational firms. *Journal of Accounting Literature* 16: 127–159.
- Smith, G. 1999. A bunch of angry Mexican shareholders. *BusinessWeek* (June 28).
- U.S. House of Representatives, Committee on Financial Services. 2002. Sarbanes-Oxley (SOX) Act of 2002. Public law No. 104-204. Washington, D.C.: Government Printing Office.
- Zeff, S. A., ed. 1976. *Asset Appreciation, Business Income, and Price-Level Accounting: 1918–1935*. New York, NY: Arno Press.

**Footnotes:** Footnotes are not to be used for documentation. Textual footnotes should be used only for extensions and useful excursions of information that, if included in the body of the text, might disrupt its continuity. Footnotes should be consecutively numbered throughout the manuscript with superscript Arabic numerals. Text should be double-spaced and placed either at the bottom of the appropriate page or at the end of the article.

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### Policy on Data Availability

The following policy has been adopted by the Executive Committee in its April 1989 meeting: “An objective of (*The Accounting Review, Accounting Horizons, Issues in Accounting Education*) is to provide the widest possible dissemination of knowledge based on systematic scholarly inquiries into accounting as a field of professional, research, and educational activity. As part of this process, authors are encouraged to make their data available for use by others in extending or replicating results reported in their articles. Authors of articles which report data-dependent results should footnote the status of data availability and, when pertinent, this should be accompanied by information on how the data may be obtained.”

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