

Call for Papers Special Issue of *Accounting Horizons*

Diversity, Equity, Inclusion and Belonging Practice Problems of Real Consequence



Accounting Horizons requests submissions for a themed issue on “Diversity, Equity, Inclusion, and Belonging Practice Problems of Real Consequence” to be published during 2023. This themed issue encourages practitioner-oriented research utilizing a range of qualitative and/or quantitative methodologies to explore the intersection of diversity, equity, inclusion, and belonging (DEIB) with the accounting profession and accounting professionals. Experimental, archival, survey-based, and interview-based research, as well as case studies and opinion pieces, will be considered.

DEIB is increasingly at the center of organizational discussions in the accounting profession. However, despite the rhetoric of diversity as a “business imperative” for accounting workplaces (Lehman 2019), discrimination persists (Almer et al. 2021; Bujaki et al. 2021; Kokot-Blamey 2021; Leiby and Madsen 2017), and numerous voices are often tokenized through diversity committees (Guldiken et al. 2019). This call for papers aims to support innovative research that the accounting profession can use to enhance diversity and promote social justice and equity. This call for papers aims to support research that is meaningful and will lead to measurable and sustainable change in the accounting profession.

Research Questions, Key Words, and Areas of Interest

Submissions for this themed issue should address DEIB topics that are **forward looking** and that practice can learn from and use to inform DEIB practices. The following are examples of related topics; however, this list is not intended to be exhaustive:

- Understanding the structural (e.g., policies, practices), relational (e.g., power dynamics), and individual (e.g., biases, beliefs, assumptions) challenges the accounting profession faces in its efforts to create a sustainable DEIB environment;
- Understanding the effectiveness of DEI networks/affinity groups/employee resource groups toward creating positive outcomes;
- Understanding mechanisms to foster the advancement of members of underrepresented groups in both public management accounting and regulatory bodies (e.g., SEC, FASB, IASB, PCAOB);
- Understanding and challenging the idea of the traditional (female/male) social construct of gender in the accounting profession;
- Understanding neurodiversity and the challenges that those with nonvisible disorders face in the accounting profession;
- Recognizing and analyzing challenges linked to intersectionality in accounting and how categories of race, class, gender, sexuality, nation, ability, ethnicity and age—among others—are interrelated and mutually shape one another (Collins and Bilge 2020);
- Understanding the implications of “brown” and “pink” washings and other actions that may be viewed as performative (e.g., sponsoring DEI events such as LGBTQI+ Pride marches);
- Understanding historical experiences of diverse communities in accounting through oral accounts and how this understanding can inform future DEIB practices; and
- Exploring the meaning of S (Social) for diversity in ESG (Environmental, Social, and Governance) reporting.

Editorial Policy

The co-senior editors of *Accounting Horizons* have revised the journal's editorial policy with a renewed focus on research that addresses problems of real consequence to the accounting profession. This focus represents a return to the original intent of *Accounting Horizons*.

Consistent with this focus, the co-senior editors invite submissions that (1) seek to solve current practice problems, (2) evaluate whether current policies are achieving their objectives, (3) synthesize existing research relevant to accounting practice, or (4) examine issues and opportunities the accounting profession is likely to face in the near future. In addition to research-focused articles, the co-senior editors also see *Accounting Horizons* as a bridge between the accounting profession and the academy and encourage articles and commentaries written with or by accounting practitioners who have deep and credible insight into the problems faced by the profession.

Manuscript and Submission Policies

Authors should consider two noteworthy manuscript and submission policies for *Accounting Horizons*.

First, given the purpose of reaching accounting professionals, the co-senior editors ask that each paper begins with a section entitled, "Synopsis and Contribution to Practice." This section should clearly describe the manuscript's contribution to the accounting profession. It is not simply an extended abstract or an executive summary of the manuscript. Instead, the synopsis should clearly convey the practice problem being addressed in the study, its importance, the specific areas of practice, and the professionals who would have an interest in the study.

Second, the main text of **the manuscript** (including the "Synopsis and Contribution to Practice" and a brief methodology section) **is limited to approximately 3,500 words in length, excluding references**. Essential but more technical details should be included in an appendix, titled "Methods and Supplementary Information," which should not exceed 3,000 words, excluding references.

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Proposal and Manuscript Submission Process

This themed issue will follow a "registered reports" approach. According to the Center for Open Science, "Registered Reports is a publishing format that emphasizes the importance of the research question and the

quality of methodology by conducting peer review prior to data collection. High quality protocols are then provisionally accepted for publication if the authors follow through with the registered methodology. This format is designed to reward best practices in adhering to the hypothetico-deductive model of the scientific method. It eliminates a variety of questionable research practices, including low statistical power, selective reporting of results, and publication bias, while allowing complete flexibility to report serendipitous findings.” Specifically, this themed issue will follow a two-stage submission process:

Stage 1—Proposal: Authors submit a proposal (limited to 1,500 words) addressing the following key issues by **Tuesday, May 31, 2022**:

- An introduction presenting the practice problem and why this problem is important to the accounting profession and/or accounting professionals;
- A short literature review and theoretical development/empirical prediction;
- A description of the data that the authors will obtain and how they will obtain them; and
- A description of the proposed research methodology.

Submit proposals through the *Accounting Horizon*'s [Editorial Manager system](#). The guest editors will assign the manuscript to two expert reviewers who will provide feedback on the relevance of the research question, the development of the hypothesis, the appropriateness of the proposed data, and the rigor of the proposed methodology. One reviewer may be an accounting practitioner rather than an academic. Based on the reviewers' feedback and their own impressions of the proposal, the guest editors will decide whether to invite the authors to collect and analyze data and submit a complete manuscript.

Stage 2—Manuscript: Authors receiving positive feedback and an invitation to proceed with the proposed work from the guest editors in Stage 1 should modify their proposal consistent with feedback from the reviewers, collect and analyze their data, and submit their complete manuscript, which must conform to the *Accounting Horizon* manuscript and submission policies detailed earlier, by **Friday, December 30, 2022**. Assuming the authors adequately and appropriately respond to feedback from Stage 1, the manuscript will be “fast-tracked” through the review process, and the probability of acceptance is high. Rejection in Stage 2 will be associated with failures in research execution. No manuscript will be rejected in Stage 2 due to lack of contribution.

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