



## Call for Papers - ISSUES IN ACCOUNTING EDUCATION Increasing Engagement in the Principles Courses

The accounting pipeline issue is a significant area of concern for academics (e.g., see Dawkins 2023) as well as professional bodies (Strickland 2023). In September 2023, the American Accounting Association, in association with the National Association of Black Accountants, Inc. (NABA Inc.) held the “Pipeline Stakeholder Symposium” to discuss the accounting student pipeline issue facing the accounting profession. The result of this symposium was a focus on four initiatives: branding, community college programming, principles courses, and high school programming.

The principles courses typically consist of introductory financial and introductory managerial and are an important introduction to accounting for many students. In a recent study involving almost 1,400 non-accounting business students, the CAQ (2023) noted that, of those who considered accounting as a major, only one out of three said the content in introductory accounting was interesting or engaging. The CAQ (2023, 6) stated that this indicated “a need for increased classroom engagement” for a sizeable number of students who are still in the process of deciding their major.

*Issues in Accounting Education* (IAE) invites submissions for a special section on “Increasing Engagement in the Principles Courses” to be published during 2025. Submissions for this special section include educational research, instructional materials, and commentaries related to increasing engagement in the principles courses.

All methods of accounting education research related to the principles class are encouraged. IAE is particularly interested in innovative pedagogical approaches that have been shown to enhance engagement in principles courses, improve perceptions of accounting careers, and/or increase selection of accounting as a major. This research could also explore different types of “engagement” and how this influences decisions to be an accounting major. IAE education research submissions may be “registered reports,” which are submitted as the front-end of a paper with the question, background, method, and proposed analysis described but data not yet collected. See more details on the registered report process here:

[https://aaahq.org/portals/0/documents/calls/2024/Registered%20Reports\\_IAE%20Updated%20CFP.pdf](https://aaahq.org/portals/0/documents/calls/2024/Registered%20Reports_IAE%20Updated%20CFP.pdf)

Instructional materials (cases and learning strategies) may include materials used as in-class discussions and activities and/or as out-of-class assignments and may involve engaging with the profession. Materials that include subjects of interest to accountants and which increase engagement, but which may have limited coverage in traditional principles textbooks, are very welcome (e.g., sustainability and ESG reporting, fraud and forensic accounting, internal auditing, taxation, accounting careers, etc.).

Commentaries targeted for this special section should provide actionable takeaways for other educators and be based on implemented changes that impacted accounting major enrollments. Commentaries

should include a brief overview of the implemented changes, impact on student engagement and accounting major selection, and reflections and recommendations.

Submissions for this special section may be focused on large or small class sizes, students from different cultural and language backgrounds, and online or face-to-face modalities. Submissions are welcome from all teaching faculty. All manuscripts should be prepared in accordance with IAE's policies and manuscript preparation guidelines (found here: <https://aaahq.org/Research/Journals/Issues-in-Accounting-Education>) and initially submitted by **Tuesday, December 31, 2024**, via the journal's normal submission process (<https://www2.cloud.editorialmanager.com/issues/default2.aspx>). Registered reports initial submission must also be submitted by **December 31, 2024**. During submission, please indicate in the cover letter that your manuscript is in consideration for the special section on "Increasing Engagement in the Principles Courses."

## References

- Center for Audit Quality (CAQ). 2023. Increasing Diversity in the Accounting Profession Pipeline: Challenges and Opportunities. [https://thecaqprod.wpenginepowered.com/wp-content/uploads/2023/07/caq\\_increasing-diversity-in-the-accounting-profession-pipeline\\_2023-07.pdf](https://thecaqprod.wpenginepowered.com/wp-content/uploads/2023/07/caq_increasing-diversity-in-the-accounting-profession-pipeline_2023-07.pdf)
- Dawkins, M.C. 2023. Declining enrollments – A call to action! *Issues in Accounting Education* 38(1): 9-18. <https://doi.org/10.2308/ISSUES-2022-088>
- Strickland, B. 2023. AICPA council supports development of a national pipeline strategy. *Journal of Accountancy*. <https://www.journalofaccountancy.com/news/2023/may/aicpa-council-supports-development-national-pipeline-strategy.html>