



Call for Papers

Special Call of *Accounting Horizons*

From Students to Professional Accountants: The Accounting Profession Pipeline

Accounting Horizons invites submissions on the multifaceted dynamics of the accounting labor market, which may be facing a pronounced shortage of skilled professionals. This perceived shortage has prompted discussions regarding reforms to educational requirements, salary structures, and work-life balance practices, all aimed at attracting and retaining top-tier talent within the profession. Academic research can shed light on these ongoing debates and challenges.

As the accounting labor market grapples with a rapidly changing competitive environment, there is a noticeable gap in rigorous academic inquiry. This gap of academic research on the dynamics of the accounting workforce, education pathways, and regulatory frameworks represents a missed opportunity to inform evidence-based policy changes and industry practices. In this call, we invite scholars to contribute their original insights into the status and dynamics of the accounting profession pipeline, including the initial decision to major in accounting and the processes of completing accounting training; embarking on an accounting career; attaining CPA, CMA, CIA, or other accounting-related certifications; and maintaining long-term dedication to the profession. By exploring these interconnected facets, this research can enrich understanding of the landscape of the accounting labor market to shed light on the motivations and challenges that shape accounting careers. This research can also provide valuable insights that guide policymakers, educators, and practitioners in the ever-evolving future of the accounting labor market.

Research Questions, Key Words, and Areas of Interest

We welcome submissions that address topics relevant to the accounting labor market. Submissions can encompass a broad spectrum, including but not limited to the exploration of factors influencing the initial decision to major in accounting, the experiences of students studying accounting, the transition into an accounting career, the pursuit of accounting-related certifications, how technology is changing the educational job market, and the enduring commitment to the profession. We also encourage submissions of “unpopular views” that might question the value of accounting education, whether the perceived shortage is concerning, or other topics that might be controversial. Having scholarship that examines the accounting profession pipeline from all sides is important for the profession to fully understand the issue and find the best path forward.

The following are examples of related topics; however, this list is not intended to be exhaustive:

- **Motivations for Choosing Accounting as a Major:** Studies that explore the factors that influence students' decisions to major in accounting, including personal traits, career prospects, and societal trends (Horne et al. 2023).
- **Educational Curriculum:** Studies that analyze how accounting education programs adapt to meet the changing demands of the profession and incorporate emerging technologies and skills, as well as the barriers to such changes.

- **Accounting Education Accessibility:** Research that investigates efforts to make accounting education more accessible to a broader range of students through online learning and alternative credentialing, focusing on both the benefits and costs of such changes to the accounting labor market.
- **Career Path Choices in Accounting:** Studies that investigate the various career paths available to accounting graduates, such as public accounting, corporate finance, government agencies, and nonprofit organizations (Dey et al. 2023).
- **Certification and Its Significance:** Studies that examine the benefits and costs of licensing (e.g., CPA, CMA, and CIA) and how licensing and certifications can shape the flow and quality of labor into the profession (Barrios 2022).
- **Mentorship and Career Development:** Studies that examine the role of mentorship and career development programs in shaping the trajectories of accounting careers.
- **Long-Term Commitment to the Profession:** Research that examines the factors that contribute to the long-term dedication of professionals to the accounting field, such as job satisfaction, work-life balance, and career advancement opportunities.
- **Diversity and Inclusion in Accounting:** Research that examines how efforts to promote diversity and inclusion within the accounting profession can potentially impact the labor market.
- **Technological Advancements and Accounting Careers:** Studies that assess how advancements in technologies (e.g., artificial intelligence and blockchain) are or are not reshaping accounting careers and job requirements. Specifically, how these technologies could potentially change the flow of talent into the profession or serve as a catalyst for attracting new talent.
- **Skills and Competencies for Future Accountants:** Research that examines the evolving skill sets and competencies required for success in the modern accounting workforce, including data analytics, sustainability reporting, and cybersecurity.
- **Impact of Remote Work on Accounting Careers:** Studies that explore how remote work arrangements, accelerated by the pandemic, are influencing career choices and job market dynamics in accounting.
- **Globalization and International Accounting Careers:** Research that explores the impact of globalization on accounting careers, including opportunities and challenges associated with international assignments and cross-border regulations.

We encourage submissions that use a range of research methodologies, including archival, analytical, experimental, qualitative, descriptive, and commentaries. Choose the method that best suits your research question. We expect submissions to be completed manuscripts; however, if you have an especially interesting or bold idea, contact **David Wood** about submitting a registered report (i.e., a research proposal to be evaluated and approved) before collecting or analyzing data.

We will start accepting submissions for this call on June 1, 2024. **The deadline for submitting completed manuscripts is December 31, 2024.** Submit manuscripts through the *Accounting Horizon's* homepage (<https://aaahq.org/Research/Journals/Accounting-Horizons>). The submissions will be swiftly processed and eligible for the awards that the AAA will announce to encourage research on the accounting profession pipeline.

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References

Barrios, J. M. 2022. Occupational licensing and accountant quality: Evidence from the 150-hour rule. *Journal of Accounting Research* 60 (1): 3-43.

Dey, R. M., L. Lim, D. Dickins, and L. Quamina. 2023. Skills required to succeed in public accounting: Perceptions of black and white accountants. *Accounting Horizons*. Forthcoming.

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