

Issues in Accounting Education **Editorial Policy and Style Information**

The mission of *Issues in Accounting Education* is to advance accounting education by publishing educational research, case studies, learning strategies, and commentaries that (1) assist accounting faculty in teaching, program development, professional development, and assessment, and (2) encourage pedagogical experimentation and innovation based on learning science.

The readership of *Issues in Accounting Education* is international and submissions from all national contexts are encouraged. While the submission context may relate to a single country, the content should be of interest to and have implications for an international audience.

JOURNAL CONTENT

The journal consists of the following sections:

Educational Research

The Educational Research section consists of topics such as the learning process, curriculum development, professional certification, assessment, career training, employment, and instruction, including use of emerging technologies in the classroom. Also included within this section are studies of student characteristics that affect learning (e.g., student ability or demographic characteristics), faculty-related issues (e.g., promotion and tenure, ranking of programs, the publication process), and historical, social, or institutional conditions and trends that affect accounting education.

This is the premier section of the journal and consists primarily of empirically derived and statistically analyzed studies. However, qualitative research, literature reviews, and replications are both invited and encouraged.

Case Studies

Cases should be derived from actual or simulated business activities and should be designed for immediate use by faculty. Submissions should contain the following three sections, each of which should be submitted in a separate file and have its own references, exhibits, and footnotes.

The Case

The case should clearly describe a scenario with a problem or requirements. No specific case format is required other than being of interest to the journal's readership and written for a student audience. For example, a case may be presented in first or third person; it may be in paragraph or screenplay format. The case should be preceded by an abstract that describes the content and the learning objectives.

Case Learning Objectives and Implementation Guidance

The second section is directed to instructors considering adopting the case and should:

1. fully describe the purpose of the case and why it is an important topic,
2. provide a brief literature review describing how it differs from or adds to similar cases previously published in *Issues in Accounting Education*,
3. detail case learning objectives. Learning objectives should be written using measurable action verbs following Bloom's Taxonomy and should indicate which case requirements relate to each learning objective,
4. include a footnote or paragraph describing whether the data are real or simulated. Neither type of data can violate third-party copyright (e.g., providing raw Compustat data is a violation of Compustat's copyright; providing simulated data from a Microsoft textbook violates Microsoft's copyright). For simulated data, authors should also identify whether generative artificial intelligence (e.g., ChatGPT or another tool) was used to generate the data (either in full or in part). Some examples of notes about data include:
 - The data used in the case are real data that were obtained from the company's 10-Ks, press releases, or other open sources.
 - The data used in the case are real data that were disguised to preserve confidentiality.
 - The data used in the case are simulated data that were created by the authors or gathered from open sources.
 - The data used in the case are simulated data. It is a combination of data that were created by the authors and by using artificial intelligence (e.g., ChatGPT or another tool). After using this tool, the authors reviewed and edited the simulated data as needed and take full responsibility for the content of the data.
5. include the context in which the case has been used (e.g., course description, any pre-requisite knowledge, type of university, and type of students), and
6. describe strategies for effective implementation including intended audience, approximate in-class and out-of-class time required, and implementation costs, if any.

Submitted cases should be validated to (1) demonstrate achievement of the case's learning objectives and (2) convey a level of confidence that the case could be effectively implemented by non-author faculty. The method used to validate the case should be provided. The specific validation method may vary, is selected at the discretion of authors, and should include one or more of the following validation methods:

1. Quantitative student experiential feedback or performance data from a classroom experience. The data should be sufficient to be compelling (e.g., data from a single class section is not sufficiently compelling without other complementary validation).
2. Qualitative case implementation commentary provided by authors including a discussion of the development and use of the case as well as student reactions to the case (what students found surprising, informative, and/or challenging). This should "close the loop" and discuss how student reactions and feedback on an early/initial version of the case were used to improve the final version.
3. Case commentary provided by non-author instructors who have worked the case blind to the Teaching Notes and assessed the case and supporting materials for completeness, accuracy, and realism.
4. Commentary on the relevance and value of the case (including case background and requirements) provided by practitioner experts on the topic.

Case validation data should convey that it is a well-developed case that could be adopted by non-author faculty. Editors will evaluate the case validation data based on the choice the authors made and not editor preferences.¹ Authors should consult their Institutional Review Board, or its equivalent, about the need for approval of collecting validation data.

Cases missing sufficient evidence of development and validation may be desk rejected by the editor.

Teaching Notes

The third section is available only to full-member subscribers to *Issues in Accounting Education* through the electronic publications system of the American Accounting Association and will not be printed in this journal (see <https://publications.aaahq.org/iaetn>). This section should include case solutions, including supporting calculations and likely student responses to the case, and suggested grading rubrics or other assessment material.

Authors are encouraged to submit databases, electronic spreadsheet files (and solutions), and presentation software files (such as Microsoft PowerPoint files) that would enhance the case. These files will be included on the subscriber website and will not be available to students.

Learning Strategies

In contrast to case studies which are instructional resources intended for a student audience, learning strategies are instructional resources intended for an instructor audience. A learning strategy may discuss theory but is not testing theory and is intended to provide turnkey materials to instructors. Learning strategies include novel or exceptional materials for the instructor to use with their class and address either an area of student learning or the evaluation process.

Typically, learning strategies are motivated by a void. For example, a learning strategy (1) could address an area that typically challenge faculty, (2) is more effective than other options, (3) is a free option for something useful but is otherwise cost prohibitive, or (4) is something which could be created by instructors but would be too time consuming or require specialized skills.

A learning strategy submission should discuss the purpose of and need for the learning strategy. Implementation guidance should be clear and detailed, including turnkey materials, strategies for effective implementation, intended audience, and, if applicable, approximate in-class and out-of-class time required and implementation costs. The submission should include any supporting materials and student handouts. Learning objectives and implementation guidance similar to that provided for case studies should be included. If applicable, learning strategies may include Teaching Notes with any solutions, rubrics, etc. Examples of published learning strategies which meet these guidelines include:

- [Lux and Knight \(2021\)](#)

¹ Examples of quantitative student experiential feedback include Dunn, Jenkins, and Sheldon (2021; doi.org/10.2308/ISSUES-19-049), Peters (2021; doi.org/10.2308/ISSUES-2019-512), and Jones, Long, and Stanley (2019; doi.org/10.2308/iace-52322). Examples of case implementation commentary provided by authors include McKee (2021; doi.org/10.2308/CIIA-2019-502), Kyj and Romeo (2015; doi.org/10.2308/iace-51177) and Bowen, Jollineau, and Lougee (2014; doi.org/10.2308/iace-50702). Examples of case commentary provided by non-author instructors and commentary provided by practitioners are included in Borthick, Schneider, and Viscelli (2017; doi.org/10.2308/iace-51385). Some of these examples have multiple validation methods. Only one method is required, and these references should be considered examples rather than rigid templates to follow.

- [Bowen, Jollineau, and Pfeiffer \(2021\)](#)
- [Fay and Montague \(2015\)](#)
- [Lambert, Carter, and Lightbody \(2014\)](#)
- [Buckless, Krawczyk, and Showalter \(2014\)](#)

Commentaries

Commentaries are solicited and unsolicited observations on issues such as program development, assessment strategies, faculty development, continuing education, and education of those entering the accounting profession.

SUBMISSION OF MANUSCRIPTS

Authors should comply with the following guidelines for submitting manuscripts:

1. Manuscripts are submitted using the Manuscript Submission and Peer Review System, at <https://www.editorialmanager.com/issues>. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, authors submit the manuscript's title page as a separate file from the manuscript text. Authors categorize their manuscripts as educational research, case study, learning strategy, commentary, or other, as defined in the previous section of this editorial policy.
2. The Manuscript Submission and Peer Review System will ask the submitting author to verify that the manuscript is not under consideration by another journal or other publisher. The System also requires that the submitting author enter his or her ORCID.
3. Authors are responsible for recognizing and disclosing (during the manuscript submission process) any potential conflict of interest(s) that readers could perceive as biasing their work. Conflict of interest disclosures include, but are not limited to, grants or research funding, employment, affiliations, honoraria, stock options/ownership, royalties, consultancies, inventions, and patents.
4. Authors are also responsible for disclosing any potential conflict of interest that might prevent an unbiased review. Potential conflicts for editor or reviewer assignments are described in the Additional Information section below; however, this may not be an exhaustive list. For example, for case studies or learning strategies a conflict is presumed to exist when an editor or reviewer has helped the authors with their efficacy and/or data. Authors are requested to complete and submit an Author Conflict of Interest form upon submission.
5. For educational research manuscripts that rely on field surveys or experiments, author(s) must include the research instrument either as an Appendix to the manuscript or as a separate file (after deleting all identifying information about the authors). In addition, please ensure that the reporting of descriptive statistics, models, and tests of hypotheses is complete. For experimental papers, this reporting generally includes: (1) standard deviation and cell sizes in any tables of means; (2) degrees of freedom, whether in the tables, footnotes, or text; and (3) complete tabulated results, with estimated and error terms, from ANOVA, MANOVA, ANCOVA, and similar analyses. Note that if authors report test statistics and associated degrees of freedom in tables, then authors need not repeat this material in the text. For example, authors could provide only the p-values for effects (tests) of interest in the text, if desired.
6. Manuscripts that report commentary, surveys or experiments utilizing human subjects must verify Institutional Review Board (IRB) or other human subject research approval from the author(s)' institution. *This includes manuscripts reporting quantitative data or testing the use of cases or instructional resources (e.g. surveys, interviews or quotes from students,*

faculty or others about the materials being tested). The author(s) should include notation of this approval within the manuscript. In addition, the submitting author will be asked to verify such approval and submit evidence of approval as part of the web-based submission process.

Projects by accounting researchers may be exempt from IRB review or eligible for an expedited process. However, the decision to obtain an IRB review is not the researcher's and it is always best, when in doubt, to obtain an assessment from the local IRB or human subject approval process. Please read the AAA Human Subject Research Policy which can be found in Additional Information below or online [here](#).

7. The nonrefundable submission of \$80.00 for members or \$105.00 for nonmembers of the AAA is payable by credit card (VISA, MasterCard, or American Express only). The payment form is available online at: <https://my.aaahq.org/Shop/Product-Catalog>. If you are unable to pay by credit card or have any questions, please contact the AAA Member Services Team at (941) 921-7747 or info@aaahq.org.
8. Authors should submit a revised manuscript within six months of receiving the editorial decision; otherwise, the manuscript becomes a new submission, requiring payment of a submission fee.
9. All decisions are final and not subject to appeal.

REVIEW PROCESS

The review process consists of the following:

1. The senior editor reviews the submitted manuscript for proper format and consistency with the mission of the journal. The author(s) is notified if the manuscript is deemed inappropriate for further consideration. The correspondence includes the reason(s) for the desk rejection, along with suggestions for further developing the manuscript to improve its probability of eventual publication. The senior editor may involve an editor in writing developmental feedback on desk rejects.
2. Manuscripts that pass the initial review are sent to an editor who assigns a minimum of two reviewers for formal review. If the expertise and workload permit, the senior editor assigns papers submitted by international authors to an editor from the same general geographical region as the authors. The idea behind this international matching process is to ensure—to the extent possible—that the review process is free from U.S.-centric bias and that an editor with experience in the local accounting customs and techniques evaluates the manuscript.
3. Editorial board members serve as the primary panel of reviewers for submissions to the journal. Reviews address the interest and usefulness of the submission to the journal's readership, as well as the motivation, development, and academic quality of the paper itself. Reviewers provide

their reviews and associated feedback to the editor via the Manuscript Submission and Peer Review System, typically within four weeks of being invited to review.

4. The editor evaluates comments and recommendations of the reviewers and informs the author(s) of the decision regarding the publication of the manuscript (reject, accept, or revise/resubmit). The editor's decision and comments, without identifying information, are forwarded to the reviewers. The senior editor reviews and approves all editor decisions.
5. Requested revisions are returned to the same reviewers. In addition to the revised manuscript, the author(s) should submit responses to the reviewer comments that restate the comments and identify how and where the comment is addressed in the revision.
6. The process will continue as described above until a final publication decision is made.
7. Consistent with the American Accounting Association's Publications Ethics policy on plagiarism (for the full version, please see: <https://aaahq.org/Portals/0/documents/about/Policies&ProceduresManual/Plagiarism Policy.pdf>), all articles are automatically processed through CrossCheck prior to publication to identify text taken from published and unpublished works, print or digital, that is not properly cited or quoted.

The process described above is a general one. In some circumstances, the senior editor may vary this process at his or her discretion. Through its constructive and responsive editorial procedures, the journal aims to render the process relevant and rewarding for all concerned.

ADDITIONAL INFORMATION

Author Conflict of Interest

To promote the objective handling of papers under review, *Issues in Accounting Education* takes steps to prevent editors and reviewers from handling papers by authors with whom they have a conflict of interest. Because a variety of circumstances can result in a loss of objectivity with respect to a particular paper, judgment is necessary to identify conflicts of interest. However, a conflict of interest is presumed to exist when an Editor or reviewer: (1) is an author of the paper; (2) has a personal relationship with an author that prevents the Editor or reviewer from being objective; (3) chaired an author's dissertation committee or an author chaired the dissertation committee of the Editor or reviewer; (4) works at the same institution as an author, or worked at the same institution within the last five years; or (5) has co-authored a paper with an author. An Editor also is presumed to have a conflict of interest with a paper when that Editor had editorial decision rights on a previous version of the paper at another journal.

Issues in Accounting Education Editors have editorial decision rights for papers they

handle. When an Editor has a conflict of interest with a paper, the Senior Editor will assign a non-conflicted Editor to handle the paper unless the Senior Editor is an author of the paper, in which case a non-conflicted Editor will assign a non-conflicted Editor to handle the paper. If necessary, an ad hoc Editor will be assigned to handle the paper. The conflicted Editor will have no access to information about the paper. Because of the double-blind review process, it is primarily the responsibility of the Senior Editor and other Editors to identify conflicts of interest. Should a reviewer suspect a conflict of interest, it is the reviewer's responsibility to alert the Senior Editor or another Editor to the potential conflict. If a conflict arises during the review process, the Senior Editor will oversee a change in Editor or reviewers, as appropriate.

Human Subject Research Disclosure

Many approaches to accounting research involve interactions with, and about, human beings. Given the general rise in hybrid, multi-method, and blended research projects, many accounting research projects are now subject to human participant review. Broadly speaking, any research that involves interactions with human participants, even tangentially, are subject to country-specific government rules and regulations.

In the US, rules promulgated by the FDA of the US government (HRP-001) set out the following definitions:

2.16 Human subject means a living individual about whom an investigator (whether professional or student) conducting research:

- (i) Obtains information or biospecimens through intervention or interaction with the individual, and uses, studies, or analyzes the information or biospecimens; or
- (ii) Obtains, uses, studies, analyzes, or generates identifiable private information or identifiable biospecimens

2.16.1 Intervention: Physical procedures by which data are gathered (for example, venipuncture) and manipulations of the subject or the subject's environment that are performed for research purposes.

2.16.2 Interaction: Communication or interpersonal contact between investigator and subject.

2.16.3 Private Information: Information about behavior that occurs in a context in which an individual can reasonably expect that no observation or recording is taking place, and information which has been provided for specific purposes by an individual and which the individual can reasonably expect will not be made public (for example, a medical record)

2.28 Research means a systematic investigation, including research development, testing, and evaluation, designed to develop or contribute to generalizable knowledge.

Universities are generally responsible for enforcing these rules and regulations for all researchers affiliated with the university, and researchers are often required to obtain training on IRB regulations. Researchers are responsible for familiarizing themselves with the appropriate rules and regulations before undertaking a research project. If human subjects are involved in any way—as a participant in a lab experiment, a respondent to a survey, a focus of an interview, or as the result of an intervention associated with a field experiment—it is highly likely that the project will require review by the researcher's university-based Institutional Review Board (IRB). Projects by accounting researchers may be exempt from IRB review or eligible for an expedited review process. *However, the decision to obtain an IRB review is not the researcher's and it is always*

best, when in doubt, to obtain an assessment from the local IRB.

Failure to obtain appropriate clearance from the IRB of an author's university is grounds for a desk reject of a submitted paper. Personal assurance from an author is not adequate support for waiving this policy. Authors should be aware that different universities may have different approaches to IRB approval, including whether all authors have to seek IRB approval at their local institution. Further, US-based researchers normally need local IRB approval for cases where the human participants are in different countries or legal jurisdictions. *Author teams composed entirely of non-USA based authors must comply with the local equivalence to US IRB rules* and be prepared to offer proof of such clearance. This policy statement does not substitute for an assessment by the local IRB and, if in doubt, always obtain clearance from your local IRB.

For more information, view the American Accounting Association's Policy on [Publication Ethics: Human Subjects Research](#).