

Issues in Accounting Education

A Publication of the
American Accounting Association



**American
Accounting
Association**
Thought Leaders in
Accounting

December 2022

Issues in Accounting Education

Information Packet

INTRODUCTION

The mission of *Issues in Accounting Education* is to advance accounting education by publishing research, cases, instructional resources, 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 have its own references, tables, figures, 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 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 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. This 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 that 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 challenges 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 that 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 that meet these guidelines include:

- [Lux and Knight \(2021\)](#)
- [Bowen, Jollineau, and Pfeiffer \(2021\)](#)
- [Fav 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.

Copyright American Accounting Association 2022

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.

EDITORS AND EDITORIAL BOARD

Senior Editor

Janet A. Samuels, Ph.D., CPA

Arizona State University, School of Accountancy, Tempe, AZ, USA

Janet Samuels is a clinical professor of accounting in the W.P. Carey School of Business at Arizona State University. Her research focuses on the effect of feedback and incentives on performance as well as research on ethics and whistleblowing. Her work has been published in leading accounting journals including *Accounting, Organizations, and Society*; *Auditing: A Journal of Practice & Theory*; *Journal of Management Accounting Research*; *Behavioral Research in Accounting*, and *Journal of Accounting and Public Policy*. Janet has also won a Graduate teaching award at W.P. Carey and has published several cases in *Issues in Accounting Education*.

Former Senior Editors of *Issues in Accounting Education*

1983–1985	Richard J. Murdock
1986–1988	Robert W. Ingram
1989–1991	Daniel L. Jensen
1992–1995	Frederick L. Neumann
1996–1998	Wanda A. Wallace
1999–2001	David E. Stout
2002–2004	Thomas P. Howard
2005–2007	Sue P. Ravenscroft
2008–2010	E. Kent St. Pierre
2011–2013	William R. Pasewark
2014–2016	Lori Holder-Webb
2017–2019	Valaria P. Vondrzyk
2020–2022	Elizabeth Dreike Almer

Editors

Ellen E. Best, Ph.D.

University of North Georgia, Department of Accounting, Dahlonega, GA, USA

Dr. Best is departmental head of Accounting and Law and an Associate Professor of Accounting at the Mike Cottrell College of Business at the University of North Georgia, joining the faculty in 2013. Prior to that, she taught at the Coles College of Business at Kennesaw State University. Dr. Best teaches at the undergraduate and graduate level, primarily in the areas of entity taxation and managerial decision making in accounting. Her research interests include accounting education, taxation, and judgment and decision making in accounting. Her work has been published in *Issues in Accounting Education*, *Tax Notes*, *The CPA Journal*, and other publications. Prior to her doctoral studies, Dr. Best worked in corporate taxation in the Atlanta office of KPMG, focusing mainly on foreign inbound clients. Dr. Best holds a Ph.D. in Accountancy, a Master of Taxation, and a B.B.A. in Accountancy, all from Georgia State University.

Allen D. Blay, Ph.D.

Florida State University, Department of Accounting, Tallahassee, FL, USA

Professor Blay is associate professor and Denise Dickins Faculty Fellow at Florida State University. He serves as director of the accounting Ph.D. program. He graduated from the University of Florida. He is a CPA (Florida) with a background in auditing financial institutions and teaches financial statement auditing at both the graduate and undergraduate level. He also teaches a doctoral seminar in auditing research. Dr. Blay has won the Florida State University Undergraduate Teaching Award and has also been nominated for the University Graduate Teaching Award. From 2012–2015 he sat on the AICPA's Auditing and Attestation Subcommittee. He is a co-author on the Louwers, et al. *Auditing and Assurance Services* textbook and has written several data and analytics cases. He has published his research in numerous academic journals including *Auditing: A Journal of Practice & Theory*, *Contemporary Accounting Research*, and *Organizational Behavior & Human Decision Processes*, among others. He is married and has five children.

Alisa G. Brink, Ph.D.

Virginia Commonwealth University, Department of Accounting, Richmond, VA, USA

Alisa G. Brink is the KPMG Teaching Excellence Professor in the Department of Accounting at Virginia Commonwealth University. She teaches undergraduate courses in financial accounting and the behavioral/experimental accounting research Ph.D. seminar. Dr. Brink's research topics of interest include creativity, incentive framing, participative budgeting, whistleblowing, and accounting education. Among others, her publications include research articles in *Journal of Management Accounting Research*, *Behavioral Research in Accounting*, *Auditing: A Journal of Practice & Theory*, *Journal of Accounting Literature*, *Journal of Information Systems*, *Issues in Accounting Education*, and *the Journal of Business Ethics*. She is actively involved in the Accounting Behavior and Organizations (ABO) Section of the AAA, having served as ABO President (2017–2018) and as Chair of the 2015 ABO Research Conference.

Julia M. Camp, Ph.D.

Providence College, Department of Accountancy, Providence, RI, USA

Julia M. Camp is an Associate Professor of Accountancy at Providence College. She is a former Certified Public Accountant who worked as a Senior Tax Associate at PricewaterhouseCoopers, LLP. She received her Ph.D. in accounting from the University of Kentucky, Master's degree in accounting with a taxation concentration from the University of Tennessee, and her undergraduate degree in accounting from Villanova University. Her research interests are primarily in accounting and taxation education, tax policy, and savings and retirement. She has published in journals such as *Issues in Accounting Education*, *Advances in Accounting Education*, *Journal of Legal Tax Research*, *Accounting and the Public Interest*, *Practical Tax Strategies*, *Journal of Financial Services Professionals*, and *Tax Adviser*. Her primary teaching interests are in federal taxation and financial accounting. She has received both the Outstanding MBA Faculty Award and Teaching Innovation Award at Providence College. Julia is also active in the American Taxation Association and serves on the board of a local youth theatre nonprofit organization.

Kirsten A. Cook, Ph.D.

Texas Tech University, Department of Accounting, Lubbock, TX, USA

Kirsten Cook is the Frank M. Burke Chair in Taxation and the Director of the School of Accounting in the Rawls College of Business at Texas Tech University. After graduating with an Associate in Arts from McLennan Community College and a Bachelor of Business Administration and Master of Accountancy from Baylor University, he worked in the tax division at Jaynes, Reitmeier, Boyd & Therrell, PC before earning a Ph.D. from Texas A&M University. Cook taught for five years at The University of Arizona before joining the faculty at Texas Tech in 2013. He teaches undergraduate income tax accounting, graduate tax research and planning, and a doctoral colloquium in tax accounting research. Cook has served on the dissertation advisory committees of more than a dozen doctoral students, chairing three. He also holds leadership positions in the American Taxation Association and the American Accounting Association Diversity Section, where he served as president in 2021–2022. He is an editor for *Issues in Accounting Education* and has served on the editorial review board of *Journal of the American Taxation Association*. At Texas Tech, Cook has served on the Faculty Senate and the President's Gender Equity Council, as a Teaching Academy member, and as a Rawls College Co-Director of Diversity, Equity & Inclusion. He has received the 2017 Excellence in Teaching Award, the 2021 Excellence in Faculty Service Award, and the 2021 Jerry S. Rawls Excellence in Undergraduate Teaching Award from the Rawls College. Cook's scholarship addresses taxation, earnings management, corporate social responsibility and diversity.

Ignace De Beelde, Ph.D.

Ghent University, Department of Accounting, Ghent, Belgium

Professor De Beelde lectures in courses on auditing and financial reporting. He has been appointed department chair of the Department of Accounting, Corporate Finance and Taxation of the faculty of Economics and Business Administration. He also is vice-dean and responsible for education at the faculty of Economics and Business Administration. He has served as a visiting professor at HEC Paris, Grenoble Ecole de Management, and SKEMA Business School. His research has been published in various international peer-reviewed journals such as *Accounting, Organizations and Society*; *Accounting Historians Journal*; *International Journal of Auditing*; *International Journal of Accounting*; *European Accounting Review*; and *Business Strategy and the Environment*. Professor De Beelde is a member of the Audit Committee of the Flemish Parliament.

Christine A. Denison, Ph.D.

Iowa State University, Ivy College of Business, Department of Accounting, Ames, IA, USA

Christine Denison is an associate professor who holds the Roger P. Murphy Professorship in Accounting at Iowa State University, where she teaches managerial accounting classes at the junior, senior, and graduate levels. Dr. Denison has won teaching awards at the department, college, and university levels, and she serves as a faculty affiliate for Iowa State's Center for Excellence in Learning and Teaching. Dr. Denison's work has been published in journals such as *Issues in Accounting Education*, *The Accounting Review*, *Contemporary Accounting Research*, *Behavioral Research in Accounting*, *Accounting for the Public Interest*, and the *IMA Educational Case Journal*.

Randal J. Elder, Ph.D.

The University of North Carolina at Greensboro, Department of Accounting and Finance, Greensboro, NC, USA

Randy Elder is the DHG Professor and head of the Department of Accounting and Finance in the Bryan School of Business of Economics at The University of North Carolina at Greensboro. Professor Elder is a co-author on a leading auditing textbook, *Auditing and Assurance Services: An Integrated Approach*. His research interests including audit sampling, audit confirmations, audit pricing, and government and nonprofit auditing have been published in leading accounting journals, including *The Accounting Review*, *Accounting Horizons*, and *Auditing: A Journal of Practice & Theory*.

Joanne C. Jones, Ph.D.

York University, School of Administrative Studies, Toronto, Ontario, Canada

Joanne's current research focuses on audit practice and the impact of regulation, auditor-client negotiations, and auditor ethics. Her research also examines issues related to diversity and inclusion within the accounting profession and she is currently involved with a project that is examining the experiences of professional accountants migrating

to Canada. She has a keen interest in improving accounting education and has conducted pedagogical research as well as published several educational cases.

Mark J. Kohlbeck, Ph.D.

Florida Atlantic University, School of Accounting, Boca Raton, FL, USA

Professor Kohlbeck's areas of expertise are financial accounting and reporting and audit markets. Previously, he was an auditor and management consultant for Deloitte & Touche in Dallas and Milwaukee. His professional experience includes restructuring troubled financial institutions, mergers and acquisitions, and litigation support. Professor Kohlbeck's research interests include accounting disclosures, accounting choice, informativeness of financial statements, banking regulation and financial institutions, and audit markets. His work has been published in several top accounting journals, such as *Journal of Accounting*, *Auditing & Finance*, *Accounting Horizons*, *Auditing: A Journal of Practice & Theory*, *Contemporary Accounting Research*, *Journal of Management Accounting Research*, and *Advances in Accounting*.

Nicholas McGuigan, Ph.D.

Monash University, Department of Accounting, Melbourne, Victoria, Australia

Professor McGuigan is an award-winning educator who creates future-oriented accounting education programs that focus on innovation, creativity, and design thinking. He has published widely in international accounting and education journals, presented at numerous conferences, and has been invited to present to professional accounting and research bodies in America, U.K., Europe, South Africa, and Oceania. He researches in the areas of integrated thinking, learning technologies, holistic systems design, and regenerative economics. Professor McGuigan co-founded The Accountability Institute to push forward accounting education in creative and dynamic ways that foster collaborations between art, science, technology, and economics. He is the director of Equality, Diversity and Social Inclusion for the Monash Business School and serves on boards and committees of the American Accounting Association (AAA) and the European Accounting Association (EAA). Professor McGuigan holds editorial roles across all international accounting education journals.

Casey J. McNellis, Ph.D., CPA

Gonzaga University, School of Business Administration, Dept. of Accounting, Spokane, WA, USA

Casey McNellis joined the School of Business Administration faculty at Gonzaga University in August 2017. With 13 years of higher education experience prior to arriving at Gonzaga, he has taught a wide variety of accounting courses. He currently teaches financial reporting topics at the principles, intermediate, and graduate levels. Casey has received teaching awards at multiple universities and his research has appeared in both practitioner and academic publications. He currently enjoys developing and publishing instructional case studies for use at both the undergraduate and graduate levels of the accounting curriculum. Casey earned his Ph.D. from Washington State University in 2011, and he has served in faculty positions at the University of Montana (2011–2017) and Eastern Washington University (2004–2007). Prior to academia, Casey was employed in the audit practice at KPMG LLP in Seattle, WA. He also worked with a family-owned medical supplies retailer, and he has served on the Board of Directors of both for-profit and not-for-profit organizations. Casey is licensed as a Certified Public Accountant license in the State of Washington.

Derek K. Oler, Ph.D.

Texas Tech University, Rawls College of Business, Lubbock, TX, USA

Derek Oler is a Jerry S. Rawls Associate Professor of Accounting at the Rawls College of Business. His research centers on conflicts of interest between managers and shareholders, the efficiency of information processing in capital markets, and the status of the academic accounting profession. Professor Oler currently teaches financial statement analysis for the Master of Accounting program, a Ph.D. seminar on archival accounting research, and introductory financial and managerial accounting. His work has been published in *Issues in Accounting Education*, *Journal of Accounting Research*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Personnel Psychology*, and *Strategic Organization*. He has also been mentioned in the *New York Times Dealbook*, and *Barron's*.

Gabriel D. Saucedo, Ph.D.

Seattle University, Albers School of Business and Economics, Seattle, WA, USA

Gabriel Saucedo is an Associate Professor of accounting at Seattle University, joining the faculty at SU in 2014 after receiving his Ph.D. from Virginia Tech. Prior to completing his Ph.D., Gabriel earned his undergraduate business administration degree from Gonzaga University, and then spent six years with KPMG-Seattle in the audit practice, focusing on consumer product and healthcare clients. Gabriel's research is in the area of auditor and investor decision-making, with specific focuses in feedback systems, voluntary disclosures, and human capital. In addition, Gabriel writes academic cases for classroom integration, three of which have won awards from the Teaching, Learning and Curriculum Section of the American Accounting Association. His work has been published in the *International Journal of Auditing*, *Current Issues in Auditing*, *Managerial Auditing Journal*, the *Journal of Accounting Education*, and the *Review of Business*. Gabriel's teaching experience includes both undergraduate- and graduate-level auditing, financial accounting, managerial accounting, and introduction to information systems. He is recognized as a KPMG Diversity Scholar, and is a faculty professor for Audit Foundations, a section of KPMG's Business School.

Kimberly M. Sawyers, Ph.D.

Seattle Pacific University, School of Business, Government and Economics, Seattle, WA, USA

Kimberly Sawers was named SPU's vice president of business and finance in spring 2022. She has served in several roles at Seattle Pacific University over the years: professor of accounting in the School of Business, Government, and Economics (2006–22), University controller (1985–95), and director of finance (1995–97). Between 1997 and 2006, Dr. Sawers was an assistant professor of accounting at University of California, Riverside. As an SPU faculty member, Dr. Sawers' research focused on decision-making within a managerial accounting context, drawing on theories from accounting, economics, psychology, and organizational behavior. She taught managerial accounting at the undergraduate and graduate level. Dr. Sawers earned a B.S. from Southern Oregon State University in 1985, an M.B.A from Seattle Pacific University in 1994, and a Ph.D. from the University of Washington in 2002.

Louise E. Single, Ph.D., CPA

St. Edward's University, Department of Accounting, Austin, TX, USA

Louise Single, Ph.D., CPA is a professor of accounting at St. Edward's University in Austin, Texas, and serves as chair of the Accounting Department and director of the Master of Accounting program. Her primary teaching interests are in taxation and financial accounting. Louise's primary research focus is on issues related to women's advancement in accounting and she has served as the Research Task Force Chair for the AICPA Women's Initiatives Executive Committee. She has published in *Issues in Accounting Education*, *Auditing: A Journal of Practice & Theory*, *Advances in Accounting*, *The Journal of Business Ethics*, *Advances in Accounting Education*, *Accounting Forum*, *The Journal of the American Taxation Association*, and *The CPA Journal*. Her work has been recognized with grants and awards from the AICPA, the AAA Diversity Section, and the AAA Gender Issues Section.

Meredith Tharapos, Ph.D.

RMIT University, College of Business and Law, Melbourne, Victoria, Australia

Meredith is the Deputy Head of the Accounting Department at RMIT University. Meredith's research is broadly concerned with behavioral issues within the field of accounting, and includes educational, cultural and accountability aspects. Meredith's award-winning student-centered teaching approach, underpinned by her research surrounding cultural intelligence, is based around the generation of a supportive and inclusive learning environment. She is passionate about creating transformative and authentic educational experiences for her students. Meredith is an active member of the accounting education community through her roles as Convenor of the annual RMIT Accounting Educators' Conference, and committee member of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) Accounting Education Special Interest Group. She holds editorial roles on several international accounting education journals.

David A. Wood, Ph.D.

Brigham Young University, School of Accountancy, Provo, UT, USA

David A. Wood is passionate about understanding new technologies and implementing them into the curriculum of Brigham Young University, where he works as an associate professor and as the Andersen Fellow. David received his Ph.D. at Indiana University and his B.S. and M.Acc. degrees at Brigham Young University. At BYU, David teaches accounting data analytics and accounting information systems. David has published nearly

100 articles in respected academic and practitioner journals, monographs, books, and cases. His research has won multiple accounting and ethics best paper awards. David is the editor at three journals and on the editorial board for six journals.

Editorial Board

- Lindsay M. Andiola, *Virginia Commonwealth University, Department of Accounting, Richmond, VA, USA*
Penelope (Pennie) L. Bagley, *Appalachian State University, Department of Accounting, Boone, NC, USA*
Gerhard Barone, *Gonzaga University, Department of Accounting, Spokane, WA, USA*
Marianna Bradford, *North Carolina State University, Poole College of Management, Raleigh, NC, USA*
William D. Brink, *Miami University, Department of Accountancy, Oxford, OH, USA*
Veena Looknanan Brown, *University of Wisconsin–Milwaukee, Department of Accounting, Milwaukee, WI, USA*
Meghann Cefaratti, *Northern Illinois University, Dept. of Accountancy, DeKalb, IL, USA*
Christine Cheng, *The University of Mississippi, Patterson School of Accountancy, Oxford, MS, USA*
Kimberly Swanson Church, *Missouri State University, Dept. of Accountancy, Springfield, MO, USA*
Michelle C. Diaz, *Texas A&M University, Department of Accounting, College Station, TX, USA*
Martin Bud Fennema, *Florida State University, Dept. of Accounting, Tallahassee, FL, USA*
Nicholas J. Fessler, *Western Kentucky University, Department of Accounting, Bowling Green, KY, USA*
Gary M. Fleischman, *Texas Tech University, Dept. of Accounting, Lubbock, TX, USA*
Timothy J. Fogarty, *Case Western Reserve University, Weatherhead School, Cleveland, OH, USA*
Mitchell A. Franklin, *Le Moyne College, Department of Accounting, Fayetteville, NY, USA*
Alexander L. Gabbin, *James Madison University, Dept. of Accounting, Harrisonburg, VA, USA*
Joann L. Garcia, *John Carroll University, Dept. of Accountancy, University Heights, OH, USA*
Adam J. Greiner, *University of Denver, Daniels College of Business, Denver, CO, USA*
Stephanie Dehning Grimm, *University of St. Thomas, Department of Accounting, Minneapolis, MN, USA*
Savannah (Yuanyuan) Guo, *University of Nevada, Reno, Department of Accounting and Information Systems, Reno, NV, USA*
Stephanie A. Hairston, *Georgia Southern University, Parker College of Business, School of Accountancy, Statesboro, GA, USA*
M. Kathleen Harris, *Washington State University, Dept. of Accounting, Pullman, WA, USA*
Dana R. Hermanson, *Kennesaw State University, Dept. of Accounting, Kennesaw, GA, USA*
Julia L. Higgs, *Florida Atlantic University, School of Accounting, Boca Raton, FL, USA*
Kerry K. Inger, *Auburn University, School of Accountancy, Auburn, AL, USA*
Diane J. Janvrin, *Iowa State University, Dept. of Accounting, Ames, IA, USA*
Erin E. Jordan, *Arizona State University, School of Accountancy, Tempe, AZ, USA*
Andrea Seaton Kelton, *Middle Tennessee State University, Dept. of Accounting, Murfreesboro, TN, USA*
Sara R. Kern, *Gonzaga University, School of Business Administration, Spokane, WA, USA*
Karen A. Kitching, *George Mason University, Department of Accounting, Fairfax, VA, USA*
Joleen Kremin, *Portland State University, School of Business Administration, Portland, OR, USA*
Camillo Lento, *Lakehead University, Faculty of Business Administration, Thunder Bay, Ontario, Canada*
Serena Loftus, *Kent State University, Dept. of Accounting, Kent, OH, USA*
Teresa Lightner, *Oklahoma State University, Dept. of Accounting, Stillwater, OK, USA*
James H. Long, *Auburn University, School of Accountancy, Auburn, AL, USA*
Marta Macias, *Universidad Carlos III de Madrid, Department of Business Administration, Madrid, Spain*
Paul E. Madsen, *University of Florida, Fisher School of Accounting, Gainesville, FL, USA*
Stephani Mason, *DePaul University, School of Accountancy and MIS, Chicago, IL, USA*
Dawn W. Massey, *Fairfield University, Department of Accounting, Fairfield University, CT, USA*
Brian Mcallister, *University of Colorado Colorado Springs, Department of Accounting, Colorado Springs, CO, USA*
Lasse Mertins, *Johns Hopkins University, Department of Faculty and Research, Baltimore, MD, USA*
Jennifer M. Mueller-Phillips, *Auburn University, Raymond J. Harbert College of Business, Auburn, AL, USA*
Noah Myers, *Utah Valley University, Dept. of Accounting, Orem, UT, USA*
Christine Novak, *LeMoyne College, Dept. of Accounting, Syracuse, NY, USA*
Michael E. Ozlanski, *Susquehanna University, Sigmund Weis School of Business, Selinsgrove, PA, USA*
Brandis Phillips, *North Carolina Agricultural and Technical State University, School of Business & Economics, Greensboro, NC, USA*
Jason C. Porter, *Washington State University, Department of Accounting, Pullman, WA, USA*
Robyn L. Raschke, *University of Nevada, Las Vegas, Dept. of Accounting, Las Vegas, NV, USA*
Timothy J. Rupert, *Northeastern University, Dept. of Accounting, Boston, MA, USA*

Jennifer Kahle Schafer, *Kennesaw State University, Department of Accounting, Kennesaw, GA, USA*
Kecia Willims Smith, *North Carolina A&T State University, Dept. of Accounting and Finance, Greensboro, NC, USA*
Thomas J. Smith, *University of South Florida, Department of Accounting, Tampa, FL, USA*
Jayson Talakai, *Utah State University, School of Accountancy, Logan, UT, USA*
Peter M. Theuri, *Northern Kentucky University, Dept. of Accountancy, Highland Heights, KY, USA*
Wayne B. Thomas, *The University of Oklahoma, Dept. of Accounting, Norman, OK, USA*
Lisa M. Victoravich, *University of Denver, Department of Accounting, Denver, CO, USA*
Marcia Watson, *Trinity University, Dept. of Accounting, San Antonio, TX, USA*
Tammy R. Waymire, *Middle Tennessee State University, Jones College of Business, Murfreesboro, TN, USA*
Amanda L. Wilford, *Southern Utah University, Dept. of Accounting, Cedar City, UT, USA*
Yan Zhang, *New Mexico State University, Department of Accounting, Las Cruces, NM, USA*

SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Issues in Accounting Education* for the period from 2018 to 2022.

TABLE 1
Annual Activity Summary—For the Calendar Year

Year	Manuscripts In-Process, Beginning of Year (a)	New Submissions Received (b)	Resubmissions Received (c)	Manuscripts Available for Evaluation (a) + (b) + (c) = (d)	Decision Letters Sent (e)	Manuscripts In-Process, End of Year (d) – (e) = (f)
2022	45	87	134	266	248	18
2021	44	126	109	279	234	45
2010	34	109	123	266	222	44
2019	50	144	60	254	220	34
2018	27	116	59	202	152	50

(a) Includes submissions in the editor's hands, but excludes revise-and-resubmit editorial decisions in authors' hands.

(b) New manuscripts, excluding resubmissions.

(c) Resubmissions of previous revise-and-resubmit editor decisions.

(d) Evaluation means all actions by referees, editor, and/or senior editor are complete and the manuscript has been returned to the authors.

(e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the senior editor without involving referees.

(f) Submissions where a decision has not yet been sent to the author (note that in-process excludes revise-and-resubmit editorial decisions that are now in the authors' hands).

Table 2 shows acceptance and rejection rates for the period from 2018 to 2022.

TABLE 2
Annual Outcome Summary—By Calendar Year Cohort

Year	New Submissions Received (a)	Number of Rejections (b)	Percentage of Rejections (c) = (b)/(a)	Number of Papers in Process (d)	Percentage in Process (e) = (d)/(a)	Number of Acceptances (f)	Percentage of Acceptances (g) = (f)/(a)
2022	87	50	57%	27	31%	10	11%
2021	126	71	56%	6	5%	49	39%
2020	109	73	67%	1	1%	35	32%
2019	144	102	71%	0	0%	42	39%
2018	116	95	82%	0	0%	21	18%

(a) Number of submitted manuscripts from that year's cohort.

(b) Number of rejected manuscripts from that year's cohort.

(c) Percent of rejected manuscripts from that year's cohort.

(d) Number of manuscripts still being evaluated (no report yet, revise, resubmit).

(e) Percent of manuscripts from that year's cohort still being evaluated.

(f) Number of accepted manuscripts from that year's cohort.

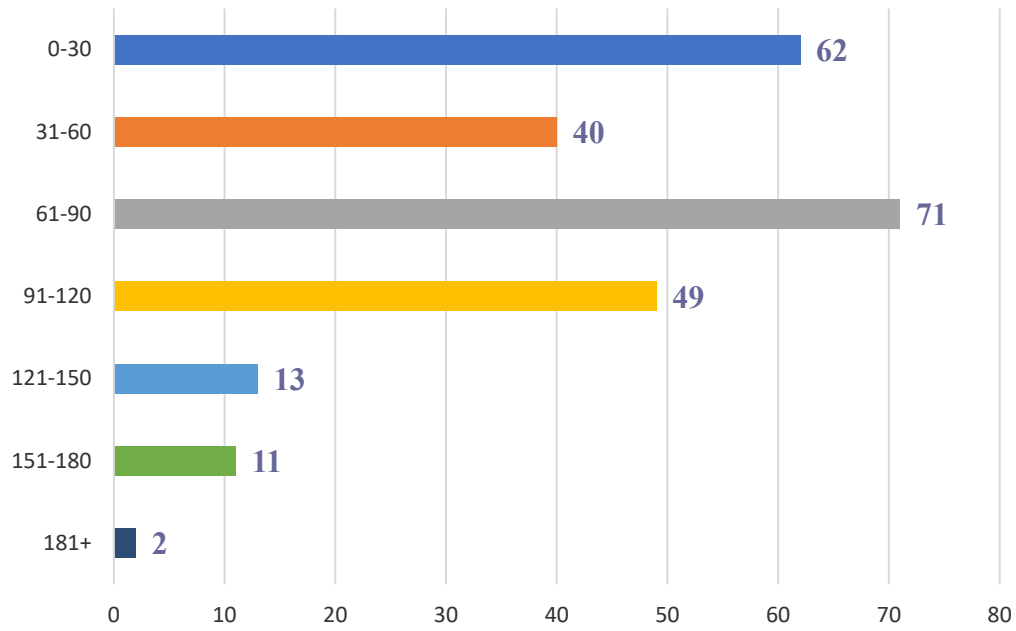
(g) Percent of accepted manuscripts from that year's cohort.

Of the 248 submissions that were evaluated in 2022, the mean turn time was 70 days. Median turn time was 70 days.

EXHIBIT 1

Turnaround Times for Decisions Made in the Year Ended December 31, 2022

of Decisions (includes new submissions and revisions)



AAA DIGITAL LIBRARY and CONTENT AGGREGATOR DOWNLOAD DATA

The American Accounting Association Digital Library includes 17 journals that represent all areas of accounting. Table 3 shows the total usage data for each journal in 2022 across all distribution channels including: AAA Digital Library and the content aggregators (EBSCO, JSTOR, and ProQuest).

TABLE 3
2022 AAA Digital Library and Content Aggregators Downloads

Journals	Downloads
<i>The Accounting Review</i> *	937,193
<i>Accounting Horizons</i> *	156,824
<i>Auditing: A Journal of Practice & Theory</i>	149,913
<i>The Journal of the American Taxation Association</i>	116,525
<i>Current Issues in Auditing</i>	113,967
<i>Issues in Accounting Education</i>*	100,439
<i>Journal of Emerging Technologies in Accounting</i>	90,711
<i>Journal of Management Accounting Research</i>	86,217
<i>Journal of Information Systems</i>	77,323
<i>Accounting Historians Journal</i>	42,902
<i>Behavioral Research in Accounting</i>	34,178
<i>Journal of International Accounting Research</i>	29,715
<i>Journal of Governmental & Nonprofit Accounting</i>	17,805
<i>Journal of Forensic Accounting Research</i>	15,575
<i>Journal of Financial Reporting</i>	8,306
<i>Accounting and the Public Interest</i>	7,357
<i>The ATA Journal of Legal Tax Research</i>	4,016

* Association-wide journal.

Other Important Statistics

1. *Issues in Accounting Education* is ranked #108 of 168 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2022).
2. Percentage of international authors: 12.8%
3. View the Most Read and Most Cited papers for *Issues in Accounting Education* on the AAA's [Digital Library](#).

CITATION INDICES

Issues in Accounting Education is a highly respected journal in the accounting and economics categories. This section provides data on rankings drawn from Scopus (Elsevier, 2022), presents citation counts from Elsevier's CiteScore, and includes international journal listings and ratings from the most recent data available.

Scopus Rankings

An important measure of the quality of a journal is to understand how its intellectual contributions are valued by measuring the extent of citations made to papers published in that journal. Elsevier's Scopus database of abstracts and citations of peer-reviewed papers has 50m records in more than 22,000 titles published by 5,000 publishers (<http://www.elsevier.com/online-tools/scopus>). Scopus provides a foundation for new journal metrics that have become increasingly influential in recent years (<http://www.journalmetrics.com>). Important metrics based on Scopus include Source-Normalized Impact per Paper (SNIP) and SCImago Journal Rank (SJR). Journal citation metrics based on Scopus are increasingly seen by many senior university administrators as a means of normalizing the differences in publishing patterns between disciplines.

The key aspect of SNIP is to measure citation impact by “normalizing” citation values for the radically different patterns of citation between disciplines. SNIP also counters the various manipulations of citation rankings. The summary of SNIP is:

- “Takes a research field’s citation frequency into account
- Considers immediacy—how quickly a paper is likely to have an impact in a given field
- Accounts for how well the field is covered by the underlying database
- Counters any potential for editorial manipulation” (<http://www.journalmetrics.com>)

The key aspect of SJR is the recognition that not all citations are equal. A citation in a more influential journal should count more than a citation in a less influential journal. The summary of SJR is:

- “Is weighted by the prestige of the journal, thereby ‘leveling the playing field’ among journals
- Eliminates manipulation: the only way to raise the SJR ranking is publish in more reputable journals
- ‘Shares’ a journal’s prestige equally over the total number of citations in that journal
- Normalizes for differences in citation behavior between subject fields” (<http://www.journalmetrics.com>)

Table 4 shows the SNIP and SJR rankings for 2019 to 2022 (most recent data).

TABLE 4
SNIP and SJR Rankings: 2019–2022

Source Title	SNIP				SJR			
	2022	2021	2020	2019	2022	2021	2020	2019
<i>Issues in Accounting Education</i>	1.328	0.665	0.794	0.811	0.525	0.483	0.415	0.410
AAA Peers								
<i>Accounting and the Public Interest</i>	0.456	0.318	0.676	0.589	0.184	0.212	0.258	0.299
<i>Accounting Historians Journal</i>	0.233	0.525	0.815	1.298	0.142	0.143	0.367	0.328
<i>Accounting Horizons</i>	1.413	1.700	1.566	1.296	0.997	1.454	1.302	1.170
<i>Auditing: A Journal of Practice & Theory</i>	2.010	1.929	1.930	1.706	1.655	1.777	1.907	1.822
<i>Behavioral Research in Accounting</i>	1.095	1.414	1.130	1.058	0.701	1.238	1.311	0.818
<i>Current Issues in Auditing</i>	0.518	0.707	0.581	0.489	0.370	0.473	0.274	0.515
<i>Issues in Accounting Education</i>	1.328	0.665	0.794	0.811	0.525	0.483	0.415	0.410
<i>Journal of the American Taxation Association</i>	1.452	1.456	1.122	1.416	1.108	2.271	2.756	1.468
<i>Journal of Emerging Technologies in Accounting</i>	0.825	1.335	1.648	0.879	0.654	0.946	0.756	0.490
<i>Journal of Information Systems</i>	1.251	1.112	1.654	1.671	1.092	1.183	0.859	0.780
<i>Journal of International Accounting Research</i>	0.531	0.526	0.860	0.832	0.314	0.371	0.399	0.397
<i>Journal of Management Accounting Research</i>	1.033	0.970	1.247	1.269	0.917	0.768	1.307	1.106
<i>The Accounting Review</i>	3.477	3.662	3.503	3.729	4.446	4.674	5.678	5.446
<i>The ATA Journal of Legal Tax Research</i>	0.000	0.126	0.000	0.000	0.103	0.102	0.102	0.102

Source: SCOPUS database, <http://www.scopus.com/sources>, Elsevier, 2022.

CiteScore

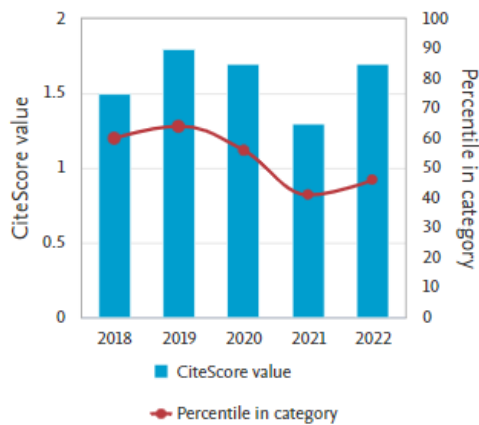
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage cited (CiteScore). Another way of looking at this is SNIP is article impact, SJR is the journal impact, and CiteScore is a view of the journal's citation analysis. The following images show the CiteScore trend for *Issues*, and the CiteScore table lists the CiteScore for each journal in the AAA collection indexed in Scopus.

CiteScore rank 2022 [🔗](#)

Category	Rank	Percentile
Social Sciences		
Education	#785/1469	46th
Business, Management and Accounting		
Accounting	#108/168	36th

[View CiteScore methodology >](#) [CiteScore FAQ >](#) [Add CiteScore to your site >](#)

CiteScore trend



Source: CiteScore, Elsevier, 2022

Journal	CiteScore, 2022	
	2019-2022 Citations/Documents	
<i>Accounting Historians Journal</i>	0.40	20 cites/48 docs
<i>Accounting Horizons</i>	3.50	492 cites/141 docs
<i>Accounting and the Public Interest</i>	0.80	14 cites/17 docs
<i>Accounting Review, The</i>	7.30	2,510 cites/345 docs
<i>ATA Journal of Legal Tax Research</i>	0.20	2 cites/12 docs
<i>Auditing: A Journal of Practice & Theory</i>	4.90	638 cites/131 docs
<i>Behavioral Research in Accounting</i>	4.00	178 cites/45 docs
<i>Current Issues in Auditing</i>	1.70	94 cites/56 docs
<i>Issues in Accounting Education</i>	1.70	166 cites/96 docs
<i>Journal of the American Taxation Association</i>	2.40	112 cites/47 docs
<i>Journal of Emerging Technologies in Accounting</i>	4.00	351 cites/87 docs
<i>Journal of Financial Reporting</i>	n/a	n/a
<i>Journal of Forensic Accounting Research</i>	n/a	n/a
<i>Journal of Governmental & Nonprofit Accounting</i>	n/a	n/a
<i>Journal of Information Systems</i>	4.20	492 cites/118 docs
<i>Journal of International Accounting Research</i>	1.50	97 cites/65 docs
<i>Journal of Management Accounting Research</i>	2.00	248 cites/122 docs

POSITIONING IN INTERNATIONAL RANKINGS

Issues in Accounting Education is in a number of international journal rankings, as tracked by the Harzing Journal Quality List* (<http://www.harzing.com>, updated July 2022). The following table lists *Issues*' position on selected rankings, along with those of peers in accounting and accounting education. Detailed explanations of the selected rankings follow.

Issues in Accounting Education ranks as A (second on a five-point scale) on the widely followed Australian Business Deans Council (ABDC) journal list. Other international rankings also show *Issues* broadly in line with its peers.

TABLE 5

Journal	ABDC 2022	ABS 2021	EJL 2020	HCERES 2021
<i>Issues in Accounting Education</i>	A	2		C
American Accounting Association Journals				
<i>Accounting and the Public Interest</i>	B			
<i>Accounting Historians Journal</i>	B	2		B
<i>Accounting Horizons</i>	A	3	S	A
<i>Auditing A Journal of Practice & Theory</i>	A*	3	P	A
<i>Behavioral Research in Accounting</i>	A	3	S	B
<i>Current Issues in Auditing</i>	B	2		
<i>Issues in Accounting Education</i>	A	2		C
<i>Journal of Emerging Technologies in Accounting</i>	B	1		
<i>Journal of Financial Reporting</i>	A			
<i>Journal of Forensic Accounting Research</i>	B			
<i>Journal of Governmental & Nonprofit Accounting</i>	B	1		
<i>Journal of Information Systems</i>	A	1		
<i>Journal of International Accounting Research</i>	A	2	S	B
<i>Journal of Management Accounting Research</i> †	A*	2	S	B
<i>The Accounting Review</i>	A*	4*	P*	A
<i>The ATA Journal of Legal Tax Research</i>	C	1		
<i>The Journal of the American Taxation Association</i>	A	3		