Call for Papers: Accounting as a STEM discipline: Perspectives and applications

(Special Issue)

The Journal of Accounting Education invites submissions for a special issue devoted to accounting as a STEM discipline. The accounting profession worldwide seems to have an ever-increasing reliance on technology and quantitative methods of analysis, and with this reliance comes more demand for education in the development and use of these skills. On June 11, 2021, the Accounting STEM Pursuit Act of 2021 was introduced in the United States’ House of Representatives’ Education and Labor Committee. Heralded by the American Institute for Public Accountants (AICPA), National Association of State Boards of Accountancy (NASBA), Center for Audit Quality (CAQ), and the American Accounting Association (AAA), this legislation would formally classify accounting as a STEM discipline to the U.S. Department of Education and lead to exposure and promotion as such to primary and secondary students. This classification would also benefit foreign nationals seeking work authorization in the United States, with F-1 visa holders eligible for an additional 17 months of Optional Practical Training (OPT) beyond the standard year.

Arguments for the inclusion of accounting as a STEM discipline vary, from the origination of double-entry bookkeeping by mathematician Luca Pacioli in the 15th century, the quantitative component of accounting, and the extensive use of technology today. Others in the profession have criticized the legislation and general pursuit of STEM designations for accounting, viewing the traditional business discipline as trying to rent seek by merely masquerading as a STEM discipline. While this debate is tied to political matters in the United States, worldwide accounting academics are reevaluating curricula and course offerings to meet these new demands on their graduates.

The guest editors of this special issue solicit high-quality manuscripts of diverse types and research methodologies, including but not limited to archival, analytical, survey, case/exercise research, and field or experimental investigations. Submissions need not be U.S. focused. Strictly opinion pieces will not be considered, but the editors welcome submissions supporting or disputing the validity of accounting as a STEM discipline which are supported with appropriate research. Manuscripts may also be applications of accounting which align with accounting as a STEM discipline. Examples include articles related to:
• Rigorous analysis of the arguments for and against accounting as a STEM discipline,
• Curricular innovations,
• Course design and classroom techniques,
• Teaching cases integrating or developing STEM content relevant to accounting.

To enhance early access, manuscripts will be published in regular journal volumes as accepted and later be pulled into a virtual special issue on the Journal of Accounting Education website.

Submissions should be made electronically through https://www.editorialmanager.com/accedu/ starting 30 November 2021. When submitting, select the issue type as 'VSI: STEM.' The deadline for submissions is 30 November 2022. Acceptances will be on a rolling basis with an anticipated virtual special issue completion for November 2023. Early submissions are welcome, and potential contributors are encouraged to contact the guest editors to discuss ideas and topics. Authors should submit the following items with the EM system: (1) statement that the submitted work is original, that it has not been published elsewhere, and that the paper is not currently under review by any other journal; (2) cover page, containing title of the manuscript and complete contact information for each author; (3) highlights; and (4) manuscript copy itself, without any author identification. For further information, please contact any of the following guest editors:

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