

Issues in Accounting Education

A Publication of the
American Accounting Association



**American
Accounting
Association**
Thought Leaders in
Accounting

Issues in Accounting

December 2020

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 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 the instructor and should: fully describe the purpose of the case; briefly describe how it differs from or adds to similar cases previously published in *Issues in Accounting Education*; detail case learning objectives 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 must provide evidence of classroom validation demonstrating achievement of the case's learning objectives and conveying a level of confidence that the case could be effectively implemented by multiple faculty. The context in which the case has been used (e.g., course description and type of students/student demographics) and method used to assess achievement of learning objectives should be provided. Validation need not be derived from controlled experimental studies. Examples of validation methods include:

1. Reporting of student experiential feedback from two or more faculty, or
2. Reporting of student experiential feedback from multiple terms, or
3. Reporting of student experiential feedback from multiple courses, or
4. Case implementation commentary provided by a non-author instructor, or
5. Other classroom validation information providing evidence of careful attention to development and achievement of learning objectives.

While implementing one or more of the above validation methods is suggested, the specific method or methods most appropriate for any particular case may vary. Cases on quickly evolving technologies may place more weight on validation of the topic (e.g., review by practitioners or experienced faculty) rather than extensive student experiential

feedback. Authors should consult their Institutional Review Board about the need for approval of collecting student experiential 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 <http://aaajournals.org/loi/tnae/>). 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

Articles in this section include descriptions and suggestions of how to implement exceptional (or “best practices”) or innovative learning and evaluation techniques. Supporting materials on learning objectives and validation similar to those provided for cases should be included.

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.

EDITORS AND EDITORIAL BOARD

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Elizabeth Dricke Almer, Ph.D.

Portland State University, School of Business, Portland, OR, USA

Elizabeth Almer is a professor at Portland State University and previously taught at the University of Miami. She received her Ph.D. from Arizona State University after working as an auditor for PriceWaterhouse in San Jose. For over two decades, Elizabeth has conducted research on the changing relationship between public accounting firms and their professional employees, gender and diversity issues, and on various aspects of accounting education. Her research has been published in many journals including *Issues in Accounting Education*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, *Current Issues in Auditing*, *Journal of Business Ethics*, and *The Journal of Accountancy*. She has served on the editorial boards of *Issues in Accounting Education*, *Journal of Accounting Education* and several other journals. Her research has been honored by the AAA's 2013 and 2018 Western Region Meeting Best Paper Award and 2018 Diversity Section Best Paper Award. She is actively involved in both the professional and academic accounting communities. Elizabeth has served as a member of the Oregon Society of CPAs Board of Directors and Educational Foundation, the AICPA's Work Life and Women's Initiatives Committee and has held leadership roles in the AAA's Western Region and ABO section.

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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. Amongst 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.

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.

A. Faye Borthick, DBA, CISA, CMA, CPA (inactive)

Georgia State University, School of Accountancy, Atlanta, GA, USA

A. Faye Borthick, professor of accountancy, specializes in accounting information systems and IT auditing. Her research concerns the development of data analytic expertise for solving business problems, representing business processes and making inferences from them, and designing and evaluating internal control in highly automated settings. To enable her research and teaching, she has created data analytic learning experiences for database querying, IT auditing, and taxation. Her work has received numerous best paper awards and two American Accounting Association Innovation in Accounting Education Awards. She has been the director of a campus center for teaching and learning with technology. Her articles have appeared in *Accounting, Organizations and Society*; *The Accounting Review*; *Journal of Information Systems*; *Decision Support Systems*; and *Issues in Accounting Education*. She has been the senior editor of *Journal of Information Systems* and is now an editor for *Issues in Accounting Education*. She gardens with her flocks in Stone Mountain, Georgia.

Paul Coram

The University of Adelaide, Business School, Adelaide, South Australia, Australia

Paul Coram is a professor of accounting in the Adelaide Business School. He was the inaugural winner of the Pearson Accounting Lecturer of the Year Award for Australia and New Zealand for innovation in delivery of a first year accounting course. Professor Coram's research and teaching is primarily in auditing and he is a co-author of an auditing text book titled *Modern Auditing and Assurance Services*. His research mainly focuses on the effect of auditing and financial accounting information on decision making through behavioral research methods. His research has been published in leading international journals, including *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, and *Accounting and Finance*. He is also on the editorial board of *Auditing: A Journal of Practice & Theory*.

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 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.

Randal J. Elder, Ph.D.

The University of North Carolina at Greensboro

Randy Elder is the DHG Professor and head of the Department of Accounting & 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*.

Sandy (Andrew) Hilton, Ph.D.

The University of British Columbia, Okanagan; Faculty of Management, Kelowna, British Columbia, Canada

Sandy is a senior instructor and academic lead for the Bachelor of Management program at The University of British Columbia. Previously, he was vice-president precertification education at CPA Canada where he oversaw the development of curriculum and assessment for the accounting profession.

Mark J. Kohlbeck, Ph.D.

Florida Atlantic University, 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*.

James H. Long

Auburn University, School of Accountancy, Auburn, AL, USA

Professor Long is the Harbert College Advisory Council Professor and serves as the director of International Programs in the School of Accountancy at Auburn University. His research program primarily revolves around how task timing interacts with other factors to affect judgment and decision-making and task performance within the context of accounting. His work has been published in *Accounting, Organizations and Society*; *Advances in Accounting*; *Auditing: A Journal of Practice & Theory*; *Behavioral Research in Accounting*; *Journal of Accounting Literature*; *Journal of Information Systems*; and *Journal of Management Accounting Research*, among others. He has also published numerous cases in *Issues in Accounting Education*, one of which won the AAA Management Accounting Section Outstanding Case Award. Professor Long is a CGMA, CIA, CMA, and CPA/ABV. Prior to returning to academia, he worked as an auditor for a public accounting firm and as an internal audit manager for a public company.

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, UK, 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.

Michaele L. Morrow, Ph.D., CPA

Merrimack College, O'Brien Center for Career Development, North Andover, MA, USA

Michaele Morrow is the associate vice president for research and development and managing director of the Bouchard Center in the O'Brien Center for Career Development at Merrimack College. She earned her undergraduate and Master's Degree in accounting at West Texas A&M University and worked in public accounting in Texas before pursuing her Ph.D. at Texas Tech University. She is a CPA licensed in Texas. Her research interests include individual and corporate income tax and the effect of tax policy on taxpayer behavior. Professor Morrow is a national tax instructor for PwC and KPMG, and she also worked closely with students as director of a low-income tax preparation center for Boston-area residents and international students for over a decade. She is a 2019 *Boston Business Journal* 40 Under 40 Honoree.

Tracey J. Noga, Ph.D.

Bentley University, Department of Accountancy, Waltham, MA, USA

Professor Noga's primary research interests are in tax policy, corporate governance, corporate book-tax differences, and teaching and curriculum. She has published in journals such as *Journal of Corporate Finance*, *Accounting Horizons*, *ATA Journal of Legal Tax Research*, *Advances in Taxation*, *Tax Notes*, and *Tax Adviser* and has presented at numerous conferences. Her previous work experience includes bank examiner with the Federal Deposit Insurance Corporation and senior tax associate with PricewaterhouseCoopers. Tracy is also active in the American Taxation Association as well as the Massachusetts Society of CPAs and various community organizations. She is a certified public accountant in both Massachusetts and Connecticut.

Derek K. Oler, Ph.D.

Texas Tech University

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*.

Janet 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*.

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.

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.

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Alfred (Fred) Yebba, *Binghamton University, SUNY, Department of Accounting, Binghamton, NY, 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 2016 to 2020.

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)
2020	34	109	158	301	220	81
2019	50	144	60	254	220	34
2018	27	116	59	202	152	50
2017	23	98	54	175	148	27
2016	29	111	120	262	233	29

- (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, associate editor, and/or 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 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 2016 to 2020.

TABLE 2
Annual Outcome Summary—By Calendar Year Cohort

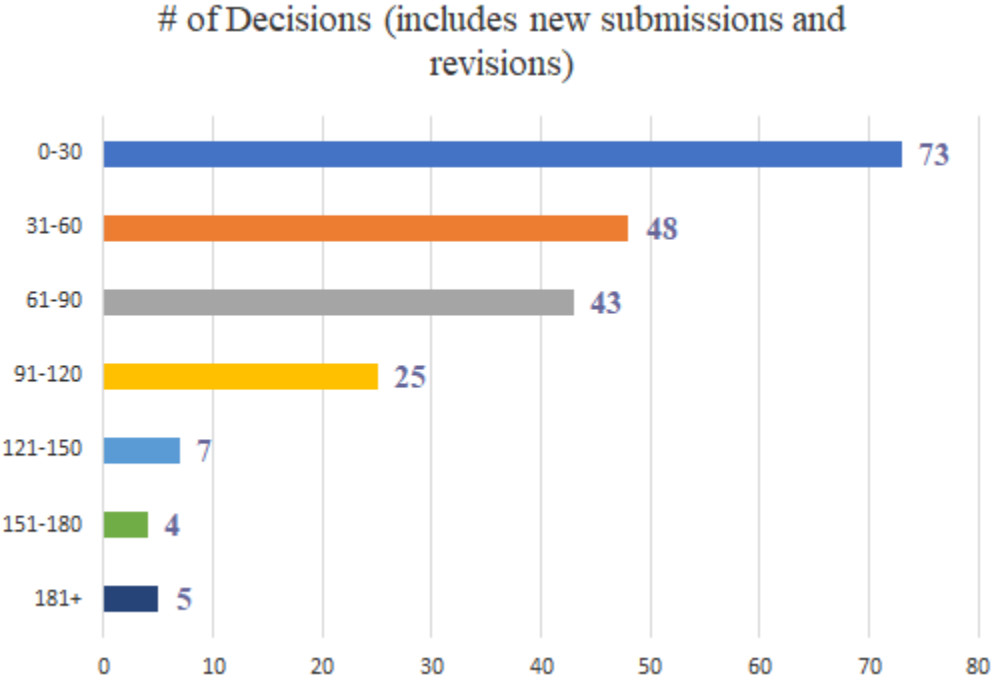
Year	New Submissions Received (a)	Number of Rejections (b)	Percentage of Rejections (c) = b/(a)	Number of Papers in Process (d)	Percentage in Process (e) = (d)/(a)	Number of Acceptances (f)	Percentage of Acceptances (g) = (f)/(a)
2020	109	57	52%	36	33%	16	15%
2019	144	100	69%	24	17%	20	14%
2018	116	94	81%	2	2%	20	17%
2017	98	76	78%	2	2%	20	20%
2016	103	84	82%	0	0%	19	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 220 submissions that were evaluated in 2020, the mean turn time was 57 days. Median turn time was 50 days.

EXHIBIT 1

Turnaround Times for Decisions Made in the Year Ended December 31, 2020



AAA DIGITAL LIBRARY AND CONTENT AGGREGATOR DOWNLOAD DATA

The American Accounting Association publishes 17 journals in the areas of accounting research, education, practice, and public interest. The usage data for AAA Journals reflects the impact a transition to the new Meridian platform combined with a redesigned methodology for counting usage that affects all publishers. As a result, prior years cannot be compared with 2020 usage data which becomes the new reference point for trends going forward.

TABLE 3
2020 AAA Digital Library and Content Aggregators Downloads

Journals	Downloads
<i>The Accounting Review</i> *	957,628
<i>Accounting Horizons</i> *	195,251
<i>Auditing: A Journal of Practice & Theory</i>	172,265
<i>Issues in Accounting Education</i>*	130,028
<i>Journal of Management Accounting Research</i>	108,577
<i>Journal of Information Systems</i>	93,790
<i>Journal of Emerging Technologies in Accounting</i>	63,199
<i>Current Issues in Auditing</i>	55,874
<i>Behavioral Research in Accounting</i>	46,214
<i>Accounting Historians Journal</i>	44,199
<i>The Journal of the American Taxation Association</i>	32,765
<i>Journal of International Accounting Research</i>	29,875
<i>Journal of Governmental & Nonprofit Accounting</i>	10,007
<i>Accounting and the Public Interest</i>	8,397
<i>Journal of Financial Reporting</i>	5,307
<i>Journal of Forensic Accounting Research</i>	5,155
<i>The ATA Journal of Legal Tax Research</i>	3,491

* Association wide journal

Other Important Statistics

1. *Issues in Accounting Education* is ranked #93 of 1545 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2020).
2. Percentage of international authors: 12%.
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, 2019), 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 2017 to 2019 (most recent data) with comparable data for AAA peers, as well as those in the accounting and finance disciplines.

TABLE 4
SNIP and SJR Rankings: 2017–2019

Source Title	SNIP			SJR		
	2019	2018	2017	2019	2018	2017
<i>Issues in Accounting Education</i>	0.811	0.472	1.471	0.410	0.423	0.715
AAA Peers						
<i>Accounting and the Public Interest</i>	0.589	0.182	0.703	0.299	0.254	0.234
<i>Accounting Historians Journal</i>	1.298	0.708	0.169	0.328	0.237	0.145
<i>Accounting Horizons</i>	1.296	1.313	1.584	1.170	1.131	0.720
<i>Auditing: A Journal of Practice & Theory</i>	1.706	2.017	2.088	1.822	2.417	1.710
<i>Behavioral Research in Accounting</i>	1.058	1.123	0.903	0.818	0.557	0.457
<i>Current Issues in Auditing</i>	0.489	0.189	0.686	0.515	0.247	0.223
<i>Issues in Accounting Education</i>	0.811	0.472	1.471	0.410	0.423	0.715
<i>The Journal of the American Taxation Association</i>	1.416	0.627	0.786	1.468	0.850	1.227
<i>Journal of Emerging Technologies in Accounting</i>	0.879	0.859	0.351	0.490	0.372	0.214
<i>Journal of Information Systems</i>	1.671	1.187	0.780	0.780	0.752	0.502
<i>Journal of International Accounting Research</i>	0.832	0.876	0.675	0.397	0.493	0.385
<i>Journal of Management Accounting Research</i>	1.269	0.973	1.213	1.106	0.648	0.743
<i>The Accounting Review</i>	3.729	2.968	2.608	5.446	5.240	3.946
Accounting and Finance Peers						
<i>Accounting, Auditing & Accountability Journal</i>	1.879	1.563	1.981	1.459	1.456	2.187
<i>Accounting & Finance</i>	1.360	0.932	1.036	0.430	0.445	0.384
<i>Accounting, Organizations and Society</i>	2.393	1.963	1.816	1.924	2.036	1.771
<i>British Accounting Review</i>	1.934	1.808	1.706	1.103	1.118	0.986
<i>Contemporary Accounting Research</i>	2.274	1.854	2.074	2.207	2.895	2.604
<i>European Accounting Review</i>	1.575	1.759	1.690	0.973	1.505	0.902
<i>Journal of Accounting & Economics</i>	3.477	2.840	3.311	5.821	6.606	6.875
<i>Journal of Accounting and Public Policy</i>	1.948	1.692	1.673	1.125	1.481	0.910
<i>Journal of Accounting Research</i>	4.225	3.488	3.453	6.996	10.151	6.957
<i>Journal of Financial Economics</i>	5.285	4.942	4.531	11.999	13.636	12.489
<i>Management Accounting Research</i>	2.768	2.497	2.881	1.975	2.166	1.426
<i>Review of Accounting Studies</i>	2.464	1.902	1.886	3.473	3.379	2.757

Source: SCOPUS database, <http://www.scopus.com/sources>, Elsevier, 2020.

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 2020 [🔗](#)

Category	Rank	Percentile
Social Sciences		
Education	#575/1319	56th
Business, Management and Accounting		
Accounting	#93/155	40th

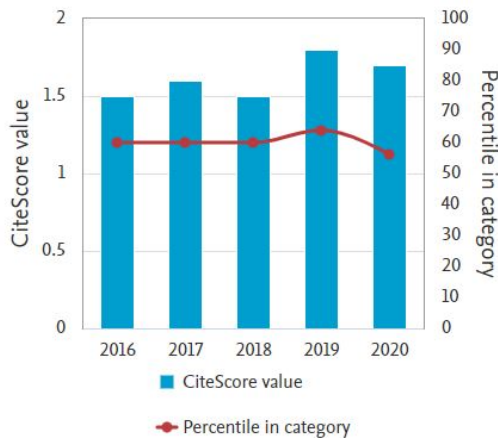
Accounting

CiteScore trend



Education

CiteScore trend



Source: CiteScore, Elsevier, 2020

Journal	CiteScore, 2020	
	2019 Citations/2019-2016 docs	
<i>Accounting Historians Journal</i>	0.90	48 cites/52 docs
<i>Accounting Horizons</i>	2.60	320 cites/121125 docs
<i>Accounting and the Public Interest</i>	1.10	23 cites/21 docs
<i>Accounting Review, The</i>	7.10	2,101 cites/294 docs
<i>ATA Journal of Legal Tax Research</i>	0.00	0 cites/15 docs
<i>Auditing: A Journal of Practice & Theory</i>	4.00	577 cites/146 docs
<i>Behavioral Research in Accounting</i>	2.20	133 cites/60 docs
<i>Current Issues in Auditing</i>	0.80	33 cites/40 docs
<i>Issues in Accounting Education</i>	1.80	173 cites/96 docs
<i>Journal of the American Taxation Association, The</i>	2.50	106 cites/42 docs
<i>Journal of Emerging Technologies in Accounting</i>	2.3	167 cites/72 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>	4.00	342 cites/86 docs
<i>Journal of International Accounting Research</i>	1.80	146 cites/80 docs
<i>Journal of Management Accounting Research</i>	2.70	261 cites/98 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 2019). 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
Issues in Accounting Education

Journal	ABDC 2019	ABS 2018	EJL 2019	HCERES 2019	VHB 2015
<i>Issues in Accounting Education</i> †	A	2		C	C
Accounting Peers					
<i>Accounting & Finance</i>	A	2	S	B	C
<i>Accounting and the Public Interest</i> †	B				C
<i>Accounting Historians Journal</i> †	B	2		B	C
<i>Accounting Horizons</i> †	A	3	S	A	B
<i>Accounting, Auditing & Accountability Journal</i>	A*	3	S	A	B
<i>Accounting, Organizations and Society</i>	A*	4*	P*	A	A
<i>Behavioral Research in Accounting</i> †	A	3	S	B	B
<i>British Accounting Review</i>	A	3	S	B	B
<i>Contemporary Accounting Research</i>	A*	4	P*	A	A
<i>Current Issues in Auditing</i> †	B	2			
<i>European Accounting Review</i>	A*	3	P	A	A
<i>International Journal of Accounting</i>	A	3		B	B
<i>International Journal of Auditing</i>	A	2		B	B
<i>Issues in Accounting Education</i> †	A	2		C	C
<i>Journal of Accounting & Economics</i>	A*	4*	P*	A	A+
<i>Journal of Accounting and Public Policy</i>	A	3	S	A	B
<i>Journal of Accounting Research</i>	A*	4*	P*	A	A+
<i>Journal of Business Finance & Accounting</i>	A*	3	P	A	B
<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			C
<i>Journal of International Accounting Research</i> †	A	2	S	B	B
<i>Journal of Management Accounting Research</i> †	A*	2	S	B	B
<i>Management Accounting Research</i>	A*	3	P	A	A
<i>Review of Accounting Studies</i>	A*	4	P*	A	A
<i>The Accounting Review</i> †	A*	4*	P*	A	A+
<i>The ATA Journal of Legal Tax Research</i> †	C	1			
<i>The Journal of the American Taxation Association</i> †	A	3			

† Denotes the journal is published by the American Accounting Association.

ABDC—Australian Business Deans Council Journal Rankings List

The influence of this ranking goes well beyond Australia.

Rank	Interpretation
A*	Best or leading journal in its field—publishes outstanding, original, and rigorous research that will shape the field. Acceptance rates are typically low and the editorial board is dominated by leading scholars in the field or subfield, including from top institutions in the world. Where relevant to the field or subfield, the journal has the highest impact factors or other indices of high reputation.
A	Highly regarded journal in the field or subfield—publishes excellent research in terms of originality, significance, and rigor; has competitive submission and acceptance rates; excellent refereeing process; and, where relevant to the field or subfield, has higher than average impact factors. Not all highly regarded journals have high impact factors, especially those in niche areas.
B	Well-regarded journal in the field or subfield—publishes research of a good standard in terms of originality, significance, and rigor, and papers are fully refereed according to good standards and practices but acceptance rates are higher than for Tiers A* and A. Depending on the field or subfield, will have a modest impact factor and will be ISI-listed.
C	A recognized journal—publishes research that is of a modest standard and/or is yet to establish its reputation because of its newness. This tier is more inclusive than the other categories. Only includes refereed journals.

ABS—Chartered Association of Business Schools

The list provides guidance to scholars working across the diverse fields that constitute Business and Management. The Academic Journal Guide is intended to give both emerging and established scholars greater clarity as to which journals to aim for, and where the best work in their field tends to be clustered.

Rank	Interpretation
4*	Journals of Distinction. Within the business and management field, including economics, there are a small number of grade 4 journals that are recognised world-wide as exemplars of excellence. As the world leading journals in the field, they would be ranked among the highest in terms of impact factor. The initial paper selection and review process would be rigorous and demanding. Accepted papers would typically not only bring to bear large scale data and/or rigour in theory, but also be extremely finely crafted and provide major advances to their field.
4	All journals rated 4, whether included in the Journal of Distinction category or not publish the most original and best-executed research. As top journals in their field, these journals typically have high submission and low acceptance rates. Papers are heavily refereed. These top journals generally have among the highest citation impact factors within their field.
3	3 rated journals publish original and well executed research papers and are highly regarded. These journals typically have good submission rates and are very selective in what they publish. Papers are heavily refereed. These highly regarded journals generally have good to excellent journal metrics relative to others in their field, although at present not all journals in this category carry a citation impact factor.
2	Journals in this category publish original research of an acceptable standard. For these well regarded journals in their field, papers are fully refereed according to accepted standards and conventions. Citation impact factors are somewhat more modest in certain cases. Many excellent practitioner-oriented articles are published in 2-rated journals.
1	These journals, in general, publish research of a recognised, but more modest standard in their field. A 1 rating is a useful indicator in that it indicates the journal meets normal scholarly standards, including a general expectation of peer review. Papers are in many instances refereed relatively lightly according to accepted conventions. Few journals in this category carry a citation impact factor.

EJL—Erasmus Research Institute of Management Journals Listing (The Netherlands)

Rank	Interpretation
P+	Top journals among P
P	Best journals in the field
P A	Top international journals (aspirant)
S	Scientific refereed journals of a recognized academic reputation that do not reach the quality levels of the Primary Set (P)
M*	Top managerial journal

HCERES—High Council for Evaluation of Research and Higher Education

A joint plenary commission, established in 2014, brought together representatives of Economics and Management and was responsible for establishing and updating a list of common journals for these two disciplines. The list is made up of merged classified lists of journals from the Scientific College of the French Management Association (FNEGE), and section 37 of the National Committee for Scientific Research (CNRS). The classification is done in 3 categories:

Rank	Interpretation
A	Journals classified 1*, 1e, 1g, 1eg, 1 and 2 by the CNRS or FNEGE
B	Journals classified 3 by the CNRS or FNEGE
C	Journals classified 4 by the CNRS or FNEGE

VHB 2015—Association of Professors of Business in German Speaking Countries

A ranking developed on behalf of the Association of University Professors of Business in German speaking countries (Verband der Hochschullehrer für Betriebswirtschaft–VHB). This version (VHB-JOURQUAL 3) is the 4th edition of this list.

Rank	Interpretation
A+	World Leading
A	Leading
B	Important and Respected
C	Recognized
D	Peer-Reviewed

* The 60th edition of the Harzing Journal Quality List removed several older rankings (UQ 2007, Aston 2008, Cranfield 2012) that had not been updated since then by their providers and were probably replaced by the ABDC and ABS rankings. The 61st edition removed two French single university rankings (HEC 2011) and ESSEC (2016) as French universities now seem to use one of the three country-wide rankings. The 65th edition was published in July 2019.