

Issues in Accounting Education

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American Accounting Association



**American
Accounting
Association**
Thought Leaders in
Accounting

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Issues in Accounting

Education

Information Packet

INTRODUCTION

The mission of *Issues in Accounting Education* is to publish research, commentaries, and instructional resources that (1) assist accounting faculty in teaching and (2) address important issues in accounting education. The readership of *Issues in Accounting Education* is international. While the submission context may relate to a single country, the content should interest and have implications for an international audience.

The journal is comprised 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. Also included within this category are studies of student characteristics that affect learning, faculty related issues (e.g., promotion and tenure, ranking of programs), and historical, social, or institutional conditions and trends that affect accounting education. This section consists primarily of empirically derived and statistically analyzed studies. However, the journal both invites and encourages qualitative research and replications.

Instructional Resources

Instructional Resources are cases derived from actual or simulated business activities. These cases should allow for immediate use by accounting instructors and should have three self-contained parts: the case material itself (denoted “The Case”), a section containing implementation guidance and case efficacy information (denoted “Case Learning Objectives and Implementation Guidance”), and a section containing “Teaching Notes.” Authors should submit each of the three sections as separate files, each with its own references and footnotes.

The Case

An abstract precedes the case, describing its content and learning objectives. The first section, titled “The Case” should address a student audience and clearly describe a scenario and problem, followed by instructions and requirements for completing the case. The journal requires no specific format for cases. Authors may present the case in a paragraph or screenplay format, preferably writing in the first-person using active tense. Cases should not have introduction sections. Authors can download a PDF version of this section, titled “Student Case,” from the teaching notes for classroom use.

Case Learning Objectives and Implementation Guidance

The second section, directed to the instructor, should fully describe the purpose of the case, strategies for using the case in class, and possible case adaptations that address particular classroom needs. In addition, this section should describe the intended audience of the case (e.g., graduate tax students) and the approximate in-class and out-of-class time needed to complete the case.

Submitted cases must provide evidence of classroom validation. Authors need not derive this evidence from rigidly controlled experimental studies. However, this evidence should describe the context in which instructors have used the case, the author’s experience using the case, perceived benefits (e.g., from data obtained from students, other instructors, and/or those in professionals practice), implementation costs, and recommendations for effective employment. Optimally, at least two faculty members, preferably at different institutions, should provide experiential feedback.

Teaching Notes

Only full-member subscribers to *Issues in Accounting Education* have access to this content through the electronic publications system of the American Accounting Association. The third section does not print in the journal (see <http://aaajournals.org/loi/tnae>). This section should include the solutions to the case, any supporting calculations, and likely student responses to the case. In addition, this section should include suggested grading rubrics or other assessment material.

The journal encourages authors to submit databases, electronic spreadsheet files (and solutions), and presentation software files (such as Microsoft PowerPoint files) that would enhance the case. As with the teaching notes, only full-member subscribers to *Issues in Accounting Education* have access to these supplemental files.

Learning Strategies

Articles in this section include descriptions and suggestions for implementing exceptional, i.e. “best practices” or innovative learning and evaluation techniques. Examples of this type of article include “Learning Logs: Incorporating Writing-to-Learn

Assignments into Accounting Courses” (Grimm 2015), “Using a Business Simulation to Enhance Accounting Education” (Riley, Jr. et al. 2013), and “Using a Social Enterprise Service-Learning Strategy in an Introductory Management Accounting Course” (Zamora 2012),

Authors should provide supporting materials, similar to those provided for cases, given the nature of the resource. Authors must provide evidence of classroom validation, similar to that of cases.

Commentaries

Commentaries are solicited and unsolicited observations on issues that affect the education of those entering the accounting profession.

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Valaria P. Vandrzyk, Ph.D.
University of Richmond

Valaria P. Vandrzyk is associate professor of accounting in the Robins School of Business at the University of Richmond. Prior to joining the University of Richmond, Vandrzyk served on the faculties of Virginia Polytechnic Institute and State University and Drake University. She also worked in the private sector in auditing, cost accounting, and financial planning for companies such as Computer Data Systems Incorporated, Planning Research Corporation, and the Pangborn Company (SOHIO Industries). She received her Ph.D. in accounting from Texas A&M University, and her M.B.A. in finance and B.S.B.A. in accounting from Shippensburg University. Professor Vandrzyk has published across a number of journals, including *Issues in Accounting Education*, *The Accounting Review*, *Journal of the American Taxation Association*, *Journal of Political Economy*, *Journal of Accounting and Public Policy*, *Advances in Accounting*, and *Journal of Accounting Education*. Vandrzyk has served on numerous committees at the University of Richmond including the University Faculty Council, the Distinguished Educators Award Committee, the Program to Enhance Teaching Effectiveness (PETE), and the Robins School of Business Research Committee.

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Ignace De Beelde, Ph.D.
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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.

Allen D. Blay, Ph.D.
Florida State University

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

Georgia State University

Borthick’s research focuses on the development of expertise in accounting systems and IT audit, including the effects of the extent of knowledge structure on performance. In her business situation simulations, students analyze information as if they were professionals on the job, developing analysis skills as they generate evidence for the assessment of the development of expertise in accounting systems and IT audit. She is a certified public accountant, a certified information systems auditor, and a certified management accountant. She was instrumental in establishing an accounting system specialization for the Master of Professional Accountancy (M.P.A.) degree program. Her master’s course in information systems assurance taught as collaborative discovery learning online has won national and international awards. She has been the director of a campus-level center for teaching and learning with technology. Borthick has been the editor of *Journal of Information Systems* and an associate editor of *Issues in Accounting Education*. She is the author of articles in *Accounting, Organizations and Society*; *The Accounting Review*; *Journal of Information Systems*; *Decision Support Systems*, and other accounting and information systems journals—and a co-author of a book on information systems auditing.

Dennis H. Caplan, Ph.D.

University at Albany, SUNY

Professor Caplan is associate professor of accounting and serves as chair for the Department of Accounting and Law. His research focuses on corporate fraud, auditors’ abilities and incentives to detect fraud; internal controls; and the regulation and self-regulation of the accounting profession. His work has been published in *Auditing: A Journal of Practice & Theory*; *Advances in Accounting*; *Journal of Accounting Literature*; *Journal of Accounting, Auditing & Finance*; *Contemporary Accounting Research*; and *Journal of Accounting Research*. Professor Caplan is a CPA and a CMA. He previously worked for Touche Ross & Co and as an internal auditor for Levi Strauss & Co.

Paul Coram

The University of Adelaide

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*.

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*.

E. Ann Gabriel, Ph.D.

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Ann Gabriel is associate professor of accountancy at Ohio University's College of Business. Her research studies the impact of market frictions on information signals in the product and capital markets. Ann also served as a general practice manager with Coopers & Lybrand (1971-1984) and as controller of ChemLawn Corporation (1984-1989). Her research has been published in *Journal of Information Systems*, *Journal of Accounting Literature*, and *Catalyst*, and she is a contributor to *Financial Statements: What They Are and What They Tell Us* (Medical Group Management Association, 2007). Professor Gabriel is a CPA and a member of the AAA, AICPA, OSCPA, and IMA.

Sandy (Andrew) Hilton, Ph.D.

Chartered Professional Accountants Canada

As Vice President, Pre-Certification Education, Andrew Hilton is responsible for providing strategic direction and operational oversight to the development of the CPA certification program and the CPA Advanced Certificate in Accounting and Finance (ACAF), and all related examinations. Before joining CPA Canada, he held a variety of academic positions at The University of British Columbia and the University of Alberta. Dr. Hilton was instrumental in developing and implementing the CPA Professional Education Program (PEP) and the former CPA Prerequisite Education Program (PREP), today's CPA preparatory courses. He was also involved with the launch of the ACAF program. He is an associate editor for *Issues in Accounting Education* and sits on the editorial board of *Accounting Perspectives*. Previously, he was a council member for the Institute of Chartered Accountants of BC, chair of the CICA Competency Map Committee, chair of the Education Committee of the Canadian Academic Accounting Association and vice-chair of the BC CA Education Foundation.

Mark J. Kohlbeck, Ph.D.

Florida Atlantic University

Professor Kohlbeck's area of expertise is financial accounting and reporting. 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*.

Tracy S. Manly, Ph.D.

The University of Tulsa

Tracy Manly is the Albert Rogers Professor of Accounting and program director of Master of Accountancy. She has received both the Outstanding Accounting Educator Award by the Oklahoma Society of CPAs, and the Innovation in Teaching Learning Award from the Oklahoma Higher Education Teaching and Learning Conference. On campus, she has been recognized as the University of Tulsa Outstanding Teacher, Lewis Duncan Outstanding Advisor, and recipient of the Mayo Teaching Excellence Award from the Collins College of Business. Her dissertation received the Outstanding Doctoral Dissertation Award from the International Section of the American Accounting Association. Her research is published in *The Journal of the American Taxation Association*, *Journal of Business Finance and Accounting*, *Issues in Accounting Education*, and *Journal of Business Ethics*. A CPA, Manly belongs to the American Accounting Association.

Nicholas McGuigan, Ph.D.

Monash University

Professor McGuigan 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 been invited to present to professional accounting and research bodies in America, UK, Europe, 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 education in the Department of Accounting for the Monash Business School and serves on boards and committees of the American Accounting Association

(AAA) and the Accounting and Finance Association of Australia and New Zealand (AFAANZ). Professor McGuigan is an associate editor of *Issues in Accounting Education*, *Accounting Education*, and *Higher Education and Research (HERD)*.

Michaele L. Morrow, Ph.D., CPA

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Michaele L. Morrow is an associate professor of accounting and the director of the Center for Executive Education at Suffolk University in Boston, MA. She previously served as an assistant professor of accounting at Northeastern University, and her professional experience includes work in both private and public accounting as an auditor and tax preparer. Professor Morrow's research focuses on tax policy and its effects on taxpayer behavior using both archival and experimental methods. Her work has been published in *Issues in Accounting Education*, *The Journal of the American Taxation Association*, *Advances in Taxation*, *Tax Notes*, and other journals. Professor Morrow teaches in the tax training programs for both KPMG and PwC in addition to other custom corporate executive education. She is also the CFO and COO for Dizzyatom, LLC, a small software development company in Boston. Professor Morrow is frequently interviewed by the media about tax policy issues.

Tracey J. Noga, Ph.D.

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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 Note*, 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.

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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 and the efficiency of information processing in capital markets. Professor Oler currently teaches financial statement analysis for the master of accounting program. 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*.

Ronald F. Premuroso, Ph.D.

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Professor Premuroso is an online accounting professor and course developer for both graduate and undergraduate classes at six universities around the nation. His background includes 6 years of audit experience with KPMG, 20 years of domestic and international accounting and business experience with a NYSE-listed company, and 10 years teaching face-to-face accounting courses at the University of Montana and Florida Atlantic University. His research has been published in *Issues in Accounting Education*; *International Journal of Accounting Information Systems*; *International Journal of Accounting, Auditing, and Taxation*; *AIS Educator Journal*; and *IMA Educational Case Journal*. He has won numerous teaching and best paper awards during his teaching career.

Carol Springer Sargent, Ph.D.

Middle Georgia State University

Carol Springer Sargent is professor of accounting at Middle Georgia State University. Professor Sargent teaches auditing, forensic accounting, intermediate accounting, cost accounting, and advanced accounting. She was awarded the American Accounting Association's 2008 and 2014 Outstanding Research in Accounting Education Award and has received several teaching and instructional innovation awards over the years. She has been published in several peer-reviewed journals, such as *Current Issues in Auditing*, *Accounting Education: An International Journal*, *Issues in Accounting Education*, and *Higher Education Research & Development*.

Regan Schmidt, Ph.D.

University of Saskatchewan

Professor Schmidt joined the University of Saskatchewan in 2009. He completed his Ph.D. in accounting from Queen's University after practicing public accounting in western Canada. Regan's research has been recognized by the American Accounting Association (Auditing Section) for its contribution to auditing knowledge and the Canadian Public Accountability Board (CPAB) for its potential to improve audit quality. His research has received external funding for its relevance to the accounting profession (Chartered Professional Accountants of Canada/Canadian Academic Accounting Association). Regan's research is primarily focused on the judgment and decision making of auditors, client management, financial statement users, and tax professionals using experimental methods and has been published in journals such as *Behavioral Research in Accounting*, *Managerial Auditing Journal*, *Accounting Perspectives*, *Journal of Business Ethics*, and *Issues in Accounting Education*. Regan currently serves as an associate editor for *Issues in Accounting Education* and serves on editorial boards for *Behavioral Research in Accounting*, *Accounting Education*, and *Accounting Perspectives*.

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SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to the *Issues in Accounting Education* for the period from 2014 to 2018.

TABLE 1
Annual Activity Summary—For the Calendar Year

Year	Manuscripts In-Process, Beginning of Year	New Submissions Received	Resubmissions Received	Manuscripts Available for Evaluation	Decision Letters Sent	Manuscripts In-Process, End of Year
	(a)	(b)	(c)	(a)+(b)+(c) = (d)	(e)	(d)–(e) = (f)
2018	31	116	59	206	152	54
2017	23	100	54	177	148	29
2016	29	103	52	184	161	23
2015	31	111	120	262	233	29
2014	38	151	90	279	248	31

- (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 2014 to 2018.

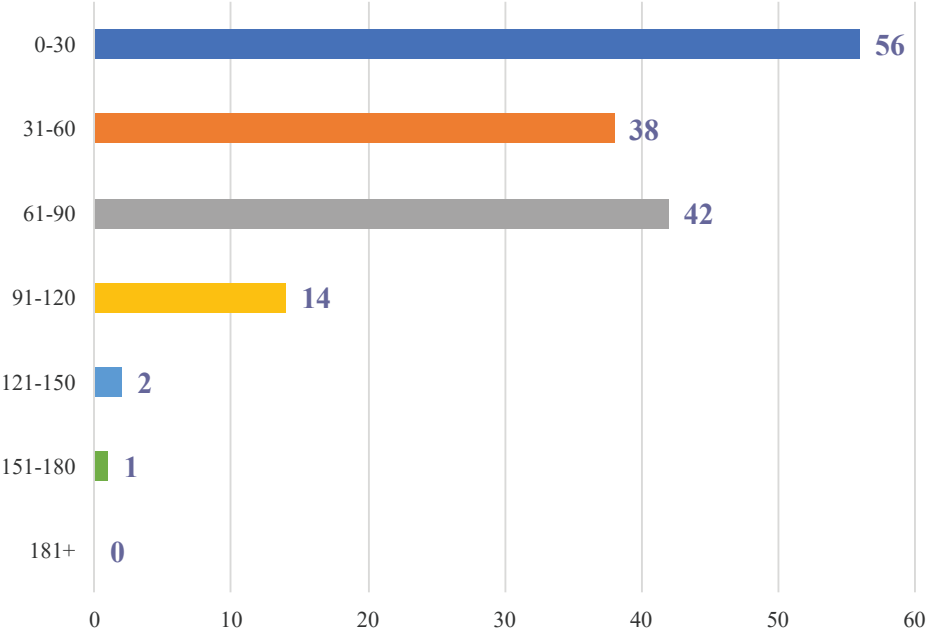
TABLE 2
Annual Outcome Summary—By Calendar Year Cohort

Year	New Submissions Received	Number of Rejections	Percentage of Rejections	Number of Papers in Process	Percentage in Process	Number of Acceptances	Percentage of Acceptances
	(a)	(b)	(c) = b/(a)	(d)	(e)=(d)/(a)	(f)	(g)=(f)/(a)
2018	116	54	47%	55	47%	7	6%
2017	100	67	67%	16	16%	17	17%
2016	103	78	76%	9	9%	16	16%
2015	111	90	81%	1	1%	20	18%
2014	151	114	75%	0	0%	37	25%

- (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 152 manuscripts available for evaluation in 2018, the mean turn time was 50 days. Median turn time was 50 days.

EXHIBIT 1
Turnaround Times for Decisions Made in the Year Ended December 31, 2018.



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. Table 3 shows the download of articles from the AAA's Digital Library (<http://www.aaajournals.org>) and content aggregators (EBSCO, JSTOR, and/or Proquest) in 2017.

TABLE 3
2017 AAA Digital Library and Content Aggregators Downloads (Full-Text)

Journals	Downloads
<i>The Accounting Review</i> *	779,167
<i>Accounting Horizons</i> *	241,690
<i>Issues in Accounting Education</i>*	215,469
<i>Auditing: A Journal of Practice & Theory</i>	203,841
<i>Journal of Management Accounting Research</i>	96,711
<i>Journal of Information Systems</i>	89,783
<i>Current Issues in Auditing</i>	84,915
<i>Behavioral Research in Accounting</i>	50,902
<i>Journal of International Accounting Research</i>	34,039
<i>The Journal of the American Taxation Association</i>	33,857
<i>Journal of Emerging Technologies in Accounting</i>	30,006
<i>Accounting and the Public Interest</i>	11,765
<i>Journal of Governmental & Nonprofit Accounting</i>	10,238
<i>The ATA Journal of Legal Tax Research</i>	5,014
<i>Journal of Financial Reporting</i>	3,934
<i>Journal of Forensic Accounting Research</i>	2,904
<i>Accounting Historians Journal</i>	768

* Association-wide journal.

Other Important Statistics

1. *Issues in Accounting Education* is ranked #68 of 130 Accounting journals (CiteScore, Elsevier, 2018)
2. Percentage of international authors: 21%

TOP 10 ARTICLES (AAA Digital Library, 2018)

1. Managerial Accounting
Ray H. Garrison, Eric W. Noreen, Peter C. Brewer, Annie Mcgowan
2. Accounting for Decision Making and Control
Jerrold L. Zimmerman, Massood Yahya-Zadeh
3. Accounting Principles
Jerry J. Weygandt, Paul D. Kimmel, Donald Kieso, Rafik Z. Elias
4. Cost Accounting: A Managerial Emphasis,
Charles T. Horngren, George Foster, Srikant M. Datar, Madhav Rajan, Chris Ittner, Amelia Annette Baldwin
5. The Role of Accounting Education Research in our Discipline—An Editorial
Kent St. Pierre, Richard M. S. Wilson, Susan P. Ravenscroft, James E. Rebele
6. Accounting for Governmental and Nonprofit Entities
Earl R. Wilson, Jacqueline L. Reck, Susan C. Kattelus, Walter A. Robbins
7. Financial Accounting in an Economic Context
Jamie Pratt, Anwar Y. Salimi
8. Cornerstones of Cost Accounting
Don R. Hansen, Maryanne M. Mowen, Tom Madison
9. Fraud Risk Brainstorming at Tesla Motors
Megan F. Hess, Lindsay M. Andiola
10. Ramm Wholesale: Reviewing Audit Work (Retracted)
Douglas Kalesnikoff, Fred Phillips

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, 2018), 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 2015 to 2017 (most recent data) with comparable data for AAA peers, as well as those in the accounting education space.

TABLE 4
SNIP and SJR Rankings: 2015–2017

Source Title	SNIP			SJR		
	2017	2016	2015	2017	2016	2015
<i>Issues in Accounting Education</i>	1.471	1.075	1.062	0.715	0.582	0.765
AAA Peers						
<i>Accounting and the Public Interest</i>	0.703	0.799	0.394	0.234	0.206	0.299
<i>Accounting Historians Journal</i>	0.169	0.072	0.934	0.145	0.125	0.506
<i>Accounting Horizons</i>	1.584	1.099	1.909	0.720	0.926	1.063
<i>Auditing: A Journal of Practice & Theory</i>	2.088	1.188	0.900	1.710	0.833	0.642
<i>Behavioral Research in Accounting</i>	0.903	0.386	0.248	0.457	0.270	0.229
<i>Current Issues in Auditing</i>	0.686	1.075	1.062	0.223	0.582	0.765
<i>Journal of the American Taxation Association</i>	0.786	1.097	0.535	1.227	1.462	0.859
<i>Journal of Emerging Technologies in Accounting</i>	0.351	0.648	0.283	0.214	0.161	0.139
<i>Journal of Information Systems</i>	0.780	1.535	1.199	0.502	0.718	0.643
<i>Journal of International Accounting Research</i>	0.675	1.510	0.942	0.385	0.379	0.478
<i>Journal of Management Accounting Research</i>	1.213	1.204	0.398	0.743	0.964	0.783
<i>The Accounting Review</i>	2.608	2.298	3.237	3.946	3.571	4.478
Accounting and Finance Peers						
<i>Accounting, Auditing & Accountability Journal</i>	1.981	1.611	1.507	2.187	1.579	0.880
<i>Accounting & Finance</i>	1.036	1.035	1.256	0.384	0.607	0.547
<i>Accounting, Organizations and Society</i>	1.816	2.004	2.813	1.771	2.451	2.515
<i>British Accounting Review</i>	1.706	1.754	2.065	0.986	0.746	0.711
<i>Contemporary Accounting Research</i>	2.074	2.681	1.774	2.604	3.190	2.594
<i>European Accounting Review</i>	1.690	1.718	1.504	0.902	1.418	0.828
<i>Journal of Accounting & Economics</i>	3.311	3.787	3.507	6.875	7.662	6.834
<i>Journal of Accounting and Public Policy</i>	1.673	1.884	1.478	0.910	1.530	1.030
<i>Journal of Accounting Research</i>	3.453	3.111	2.649	6.957	6.172	5.733
<i>Journal of Finance</i>	5.805	5.685	4.786	18.318	20.973	14.54
<i>Journal of Financial Economics</i>	4.531	4.604	4.028	12.489	13.218	9.920
<i>Management Accounting Research</i>	2.881	3.479	2.715	1.426	2.494	1.913
<i>Review of Accounting Studies</i>	1.886	1.687	1.708	2.757	2.867	2.039

Source: SCOPUS database, <http://www.journalmetrics.com>, Elsevier, 2018.

CiteScore

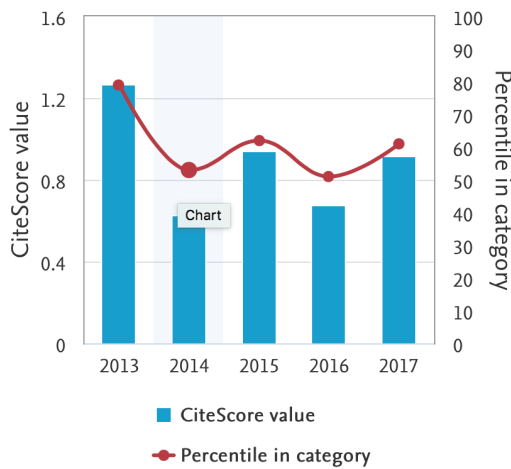
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage cited (CiteScore). Another way of looking at this is SNIP is article impact, SJR is the journal impact, and CiteScore is a simplified 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 ⓘ

Category	Rank	Percentile
Social Sciences		
Education	#377/979	61st
Business, Management and Accounting		
Accounting	#68/130	47th

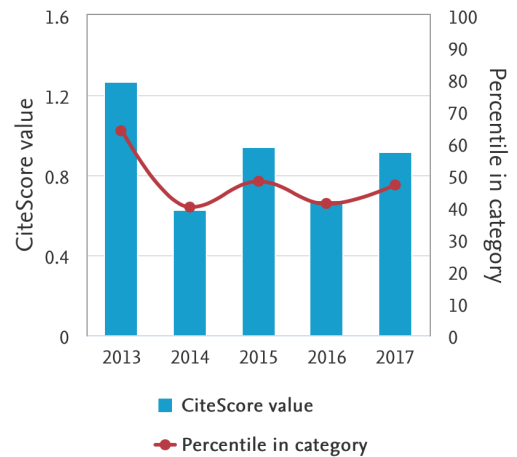
Education

CiteScore trend



Accounting

CiteScore trend



Source: CiteScore, Elsevier, 2018.

2018 CiteScore: Accounting Education Journals

Journal	2018 CiteScore	2017 Citations/2014-16 docs
1. <i>Accounting Education</i>	1.48	145/98
2. <i>Journal of Accounting Education</i>	1.42	94/66
3. <i>Issues in Accounting Education</i>	0.92	84/91

Source: Scopus, Elsevier, 2018.

Journal	CiteScore, 2018	
	2017 Citations/2014-2016 docs	
<i>Accounting Historians Journal</i>	0.41	13 cites/32 docs
<i>Accounting Horizons</i>	2.11	264 cites/125 docs
<i>Accounting and the Public Interest</i>	0.47	8 cites/17 docs
<i>Accounting Review, The</i>	3.24	796 cites/246 docs
<i>ATA Journal of Legal Tax Research</i>	0.08	2 cites/25 docs
<i>Auditing: A Journal of Practice & Theory</i>	2.55	280 cites/110 docs
<i>Behavioral Research in Accounting</i>	1.17	54 cites/46 docs
<i>Current Issues in Auditing</i>	0.38	18 cites/47 docs
<i>Issues in Accounting Education</i>	0.92	84 cites/91 docs
<i>Journal of the American Taxation Association</i>	1.04	51 cites/49 docs
<i>Journal of Emerging Technologies in Accounting</i>	0.54	25 cites/46 docs
<i>Journal of Financial Reporting</i>	new	new
<i>Journal of Forensic Accounting Research</i>	new	new
<i>Journal of Governmental & Nonprofit Accounting</i>	n/a	n/a
<i>Journal of Information Systems</i>	1.36	101 cites/74 docs
<i>Journal of International Accounting Research</i>	0.72	36 cites/50 docs
<i>Journal of Management Accounting Research</i>	1.62	110 cites/68 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 April 2017). 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 in International Rankings

Journal	ABDC 2016	EJL 2016	ESS 2016	HEC 2011	UQ 2011
<i>Issues in Accounting Education</i>	A		2	C	2
Accounting Peers					
<i>Accounting Education</i>	B				
<i>Accounting and the Public Interest</i> †	B				
<i>Accounting Historians Journal</i> †	B			B	3
<i>Accounting Horizons</i> †	A	S	2	B	2
<i>Accounting, Auditing & Accountability Journal</i>	A	S	1	B+	1
<i>Accounting, Organizations and Society</i>	A*	P+	0+	A	1
<i>Auditing: A Journal of Practice & Theory</i> †	A*	P	1	B+	2
<i>Behavioral Research in Accounting</i> †	A	S	2	B+	2
<i>British Accounting Review</i>	A	S	2	B	2
<i>Contemporary Accounting Research</i>	A*	P+	0	A	1
<i>Current Issues in Auditing</i> †	B				
<i>European Accounting Review</i>	A*	P	1	A	2
<i>International Journal of Accounting</i>	A		1	B	4
<i>International Journal of Auditing</i>	A			B	3
<i>Journal of Accounting & Economics</i>	A*	P+	0+	A	1
<i>Journal of Accounting Education</i>	B			C	2
<i>Journal of Accounting and Public Policy</i>	A	S	1	B+	2
<i>Journal of Accounting Research</i>	A*	P+	0+	A	1
<i>Journal of Business Finance & Accounting</i>	A	P	1	B+	2
<i>Journal of Emerging Technologies in Accounting</i> †	C				
<i>Journal of Governmental & Nonprofit Accounting</i> †	B				
<i>Journal of Information Systems</i> †	A		2	B	2
<i>Journal of International Accounting Research</i> †	A	S	2	C	3
<i>Journal of Management Accounting Research</i> †	A	S	1	B+	1
<i>Management Accounting Research</i>	A*	P	1	B+	2
<i>Review of Accounting Studies</i>	A*	P+	0	A	2
<i>The Accounting Review</i> †	A*	P+	0+	A	1

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

Australian Business Deans Council Journal Rankings List (2016)

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.

EJL 2016—Erasmus Research Institute of Management Journals Listing (The Netherlands)

Rank	Interpretation
P+	Top journals among P
P	Best journals in the field
PA	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

ESS 2016—ESSEC Business School Paris

Rank	Interpretation
0+	Recognized internationally as the best in the discipline
0	Excellence at a level close to the top journals in the field
1	High-level scientific journals of international reputation and circulation
2	Generally national-circulation journals, or international journals of lesser reputation
3	Journals with a very narrow circulation or low profile

HEC 2011—Hautes Études Commerciales de Paris Ranking List

An amalgam of five rankings including *Financial Times*' Journals List (2010), and ABS (Association of Business Schools) (UK) Academic Journal Quality Guide.

Rank	Interpretation
A	Highest quality rating
B+ and B	Intermediate quality ratings
C	Lowest quality rating

UQ 2011—The University of Queensland Adjusted ERA Rankings List

This list is a combination of The University of Queensland 2007 list and the ERA (Excellence in Research for Australia) list. The ERA list is a national ranking.

Rank	Interpretation
1	Highest quality rating, A* ERA
2	Intermediate quality rating, A ERA
3	Intermediate quality rating, B ERA
4	Lowest quality rating, C ERA
