

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

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.

## SUBMISSION OF MANUSCRIPTS

Authors should comply with the following guidelines for submitting manuscripts:

1. New manuscripts are submitted using the Manuscript Submission and Peer Review System, at <https://www.editorialmanager.com/issues>. Revisions with a manuscript number less than ISSUES-2019-500 are resubmitted at <http://issues.allentrack.net>. Both sites contain detailed instructions regarding the preparation of files for submission. To ensure anonymous review, authors submit the manuscript’s title page as a separate file from the manuscript text. Authors categorize their manuscripts as educational research, instructional resource, learning strategy, commentary, or other, as defined in the previous section of this editorial policy.
2. The Manuscript Submission and Peer Review System will ask the submitting author to verify that the manuscript is not under consideration by another journal or other publisher. The System also requires that the submitting author enter his or her ORCID.
3. Authors are responsible for recognizing and disclosing (during the manuscript submission process) any potential conflict of interest(s) that readers could perceive as biasing their work. Conflict of interest disclosures include, but are not limited to, grants or research funding, employment, affiliations, honoraria, stock options/ownership, royalties, consultancies, inventions, and patents.
4. For educational research manuscripts that rely on field surveys or experiments, author(s) must include the research instrument either as an Appendix to the manuscript or as a separate file (after deleting all identifying information about the authors). In addition, please ensure that the reporting of descriptive statistics, models, and tests of hypotheses is complete. For experimental papers, this reporting generally includes: (1) standard deviation and cell sizes in any tables of means; (2) degrees of freedom, whether in the tables, footnotes, or text; and (3) complete tabulated results, with estimated and error terms, from ANOVA, MANOVA, ANCOVA, and similar analyses. Note that if authors report test statistics and associated degrees of freedom in tables, then authors need not repeat this material in the text. For example, authors could provide only the p-values for effects (tests) of interest in the text, if desired

5. Manuscripts reporting experiments utilizing human subjects must verify approval from the institution where the experiment took place. The authors should include notation of this approval within the manuscript. In addition, the Manuscript Submission and Peer Review System will ask the submitting author to verify such approval during the web-based submission process.
6. The nonrefundable submission of \$75.00 for members or \$100.00 for nonmembers of the AAA is payable by credit card (VISA, MasterCard, or American Express only). The payment form is available online at: <http://aaahq.org/AAA-Journals/IAE/Payment>. If you are unable to pay by credit card or have any questions, please contact the AAA Member Services Team at (941) 921-7747 or [info@aaahq.org](mailto:info@aaahq.org).
7. Authors should submit a revised manuscript within twelve months of receiving the editorial decision; otherwise, the manuscript becomes a new submission, requiring payment of a submission fee.

## REVIEW PROCESS

The review process consists of the following:

1. The Senior Editor reviews all manuscripts before sending them into the formal review process. If the manuscript is inconsistent with the journal's mission or exhibits an obvious weakness that will ensure rejection, the Senior Editor "desk rejects" the paper, notifies the author(s), and refunds the corresponding author's submission fee. The correspondence includes the reason(s) for the rejection, along with suggestions for further developing the manuscript to improve its probability of eventual publication.
2. The Senior Editor assigns an Editor to manuscripts entering the review process based on (1) the category of the manuscript, (2) the expertise in the content of the manuscript and (3) current workload. If the expertise and workload permit, the Senior Editor assigns papers submitted by international authors to an Editor from the same general geographical region as the authors. The idea behind this international matching process is to ensure – to the extent possible – that the review process is free from U.S.-centric bias and that an Editor with experience in the local accounting customs and techniques evaluates the manuscript.
3. Editors are responsible for assigning reviewers to manuscripts. Since *Issues* is an association-wide journal, instructional resources and learning strategies address all accounting academic disciplines. The Editors are often more familiar with members of the editorial review board and ad-hoc reviewers, within their discipline, than is the Senior Editor. The Editors typically assign two reviewers based on the reviewers' areas of interest and expertise, as designated by the Editorial Advisory and Review Board members.
4. Editorial Advisory and Review Board members serve as the primary panel of reviewers for submissions to the journal. Reviews address the interest and usefulness of the submission to the journal's readership, as well as the motivation, development, and academic quality of the paper itself. Reviewers provide their reviews and associated

feedback to the Editor via the Manuscript Submission and Peer Review System, typically within four weeks of accepting an invitation to review.

5. The Editor initially evaluates reviewer responses and makes the first determination on whether the manuscript should continue in the review process. Typically, the Editor summarizes the reviewer comments and his or her own evaluation of the manuscript into a unified recommendation, which he or she provides to the Senior Editor, again through the Manuscript Submission and Peer Review System.
6. Final decision authority over the disposition of every manuscript ultimately rests with the Senior Editor. However, the recommendations of the Editors are an extremely important element of the process. In the absence of extenuating circumstances, the Senior Editor respects the decision of the Editors.
7. The Senior Editor communicates the final decision on the disposition of all manuscripts (accept, reject, or revise/resubmit) to the author(s), and the Editor. The Senior Editor also forwards the decision letter and comments, without identifying information, to the reviewers.
8. The process for handling resubmissions follows that of new submissions, except that the author(s) submit a memorandum responding to each set of the review comments. The memorandum restates the comments and identifies how and where author(s) addressed the comments in the revision. The Senior Editor assigns the revision to the Editor who handled the initial manuscript submission. The Editor then decides to return the manuscript to one or both of the original reviewers. The objective is to make a decision on the manuscript after receiving the second round of reviewer comments.
9. The resubmission process continues until the manuscript receives a final publication decision. Consistent with the American Accounting Association's Publications Ethics policy on plagiarism (for the full version, please see: <http://aaahq.org/Portals/0/documents/about/Policies&ProceduresManual/PlagiarismPolicy.pdf>), manuscripts are automatically processed through CrossCheck prior to publication to identify text taken from published and unpublished works, print or digital, that is not properly cited or quoted.

The process described above is a general one. In some circumstances, the Senior Editor may vary this process at his or her discretion.