

Information for Authors

The mission of *Issues in Accounting Education* is to publish research, commentaries, instructional resources, and book reviews that (1) assist accounting faculty in teaching and (2) address important issues in accounting education.

JOURNAL CONTENT

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 is the premier section of the journal and consists primarily of empirically derived and statistically analyzed studies. However, qualitative research and replications are both invited and encouraged.

Instructional Resources

Instructional Resources are cases derived from actual or simulated business activities. These cases should be designed for immediate use by accounting faculty and should have three self-contained parts: the case material itself (denoted “Case”), a section containing implementation guidance and case efficacy information (denoted “Case Learning Objectives and Implementation Guidance”), and a section containing “Teaching Notes.” Each of the three sections should be submitted in a separate file and have its own references and footnotes.

The Case

The case should be written for a student audience and should clearly describe a scenario and problem. No specific format is required for case presentations as long as it is interesting and appropriate. 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. The case should be followed by instructions and requirements for completing the case.

Case Learning Objectives and Implementation Guidance

The second section is directed to the instructor. This section should fully describe the purpose of the case, strategies for using the case in class, and ways the case can be altered to fit 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 also provide evidence of classroom validation. This evidence need not be derived from rigidly controlled experimental studies. However, it should address matters such as the context in which the case has actually been used; the author’s experience using the case; perceived benefits (e.g., from data obtained from students and outside reviewers); implementation costs; and recommendations for its effective employment. Optimally, at least two faculty users should provide experiential feedback.

Teaching Notes

The third section is only available 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://aaapubs.aip.org/tnae/>). This section should include the solutions to the case, including supporting calculations and likely student responses to the case. In addition, this section should include suggested grading rubrics or other assessment material.

Learning Strategies

Articles in this section include descriptions and suggestions of how to implement exceptional (or “best practices”) or innovative learning and evaluation techniques. Examples of this type of article include “Teaching Cost Management: A Strategic Approach” (Blocher 2009) and “Learning to Design and Teach and Accounting Capstone” (Jervis and Hartley 2005).

Supporting materials similar to those provided for cases should be provided as necessary, given the nature of the resource. Evidence of teaching effectiveness would increase the likelihood of acceptance.

Commentary

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

Textbook and Software Reviews

This section consists of solicited reviews of copyrighted educational material. Unsolicited reviews will not be considered for inclusion. Most reviews will be of current textbooks, but occasionally educational software and educational projects will be reviewed as well.

SUBMISSION OF MANUSCRIPTS

The following guidelines should be followed for submitting manuscripts:

1. New manuscripts are submitted using the Manuscript Submission and Peer Review System, at <http://issues.peerx-press.org>. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, the title page is submitted as a separate file from the manuscript text.
2. Manuscripts under consideration by another journal or other publisher should not be submitted. The submitting author will be asked to verify this during the web-based submission process.
3. Author(s) submitting manuscripts reporting field surveys or experiments should submit a copy of the instrument, questionnaire, case, interview plan, or the like in a separate file. Information in the instrument that might identify the authors should be deleted or masked.
4. Manuscripts reporting experiments utilizing human subjects must verify approval by the institution where the experiment took place. Notation of approval should be made within the manuscript. In addition, the submitting author will be asked to verify approval during the web-based submission process.
5. The nonrefundable submission fee in U.S. funds is \$75.00 for members or \$100.00 for nonmembers of the AAA payable by credit card (VISA or MasterCard only). The payment form is available online at: <https://aaahq.org/AAAforms/journals/iaesubmit.cfm>. 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.
6. Revisions should be submitted within 6 months from the request, otherwise they will be considered new submissions.

REVIEW PROCESS

The review process consists of the following:

1. The editor reviews the submitted manuscript for proper format and consistency with the mission of the journal. The author(s) is notified if the manuscript is deemed inappropriate for further consideration.
2. Manuscripts that pass the initial review are sent to an associate editor and a minimum of two reviewers for formal review.
3. The editor evaluates comments and recommendations of the reviewers and the associate editor and informs the author(s) of the decision regarding the publication of the manuscript (accept, reject, or revise/resubmit). The editor's decision and comments, without identifying information, are forwarded to the associate editor and reviewers.
4. Requested revisions are returned to the same reviewers. In addition to the revised manuscript, the author(s) should submit responses to the reviewer comments that restate the comments and identify how and where the comment is addressed in the revision.
5. The process will continue as described above until a final publication decision is made.

MANUSCRIPT PREPARATION AND STYLE

Issues in Accounting Education manuscript preparation guidelines follow *The Chicago Manual of Style* (15th ed.; University of Chicago Press). Another helpful guide to usage and style is *The Elements of Style*, by William Strunk, Jr. and E. B. White (Macmillan). Spelling follows *Merriam-Webster's Collegiate Dictionary*.

Files

The following content should be submitted in separate electronic files:

- Title Page (including the title of the paper; each author's name, title, affiliation, and email address; and acknowledgments)
- Manuscript (including an abstract with three to six keywords appearing on the first page and references followed by tables and figures at the end of the article)
- Case Learning Objectives and Implementation Guidance (if an Instructional Resource submission)
- Teaching Notes (if an Instructional Resource submission)
- Survey Instrument (if appropriate)
- Response to Reviewers (if revision; do not create separate files for each reviewer)

Format

1. All manuscripts should be formatted using 12-point Times Roman font. The text should be double-spaced, except for indented quotations.
2. Margins should be at least one inch from top, bottom, and sides to facilitate editing and duplication.
3. To assure anonymous review, authors should not identify themselves directly or indirectly in their papers. Single authors should not use the editorial "we."
4. An abstract of about 150–200 words should be presented on a separate page immediately preceding the text. The abstract should be nonmathematical and include a readable summary of the research question, method, and the significance of the findings and contribution. The title, but not the author's name or other identification designations, should appear on the synopsis page. The abstract should be followed by three to six key words that identify the manuscript content.
5. All pages, including tables, appendices, and references, should be serially numbered. The abstract page is not numbered.

6. Spell out numbers from one to ten, except when used in tables and lists and when used with mathematical, statistical, scientific, or technical units and quantities, such as distances, weights, and measures. For example: three days; 3 kilometers; 30 years. All other numbers are expressed numerically.
7. In nontechnical text use the word percent; in tables and figures, the symbol % is used.
8. Use a hyphen to join unit modifiers or to clarify usage. For example: a well-presented analysis; re-form. See Webster's for correct usage.
9. The American Accounting Association encourages use of gender-neutral language in its publications.
10. Experimental studies using human subjects should contain a footnote affirming that approval has been granted by the institution where the experiment took place.
11. Headings should be arranged so that major headings are centered, bold, and capitalized. Second-level headings should be flush left, bold, and both uppercase and lowercase. Third-level headings should be flush left, bold, italic, and both uppercase and lowercase. Fourth-level headings should be paragraph indent, bold, and lower case. Headings and subheadings should not be numbered. For example:

A CENTERED, BOLD, ALL CAPITALIZED, FIRST-LEVEL HEADING

A Flush Left, Bold, Uppercase and Lowercase, Second-Level Heading

A Flush Left, Bold, Italic, Uppercase and Lowercase, Third-Level Heading

A paragraph indent, bold, lowercase, fourth-level heading. Text starts ...

Tables and Figures

The following requirements apply to tables and figures:

1. Each table and figure (graphic) should appear on a separate page and should be placed at the end of the text. Each should bear an Arabic number and a complete title indicating the contents of the table or figure.
2. A reference to each table or figure should be made in the text.
3. The author should indicate where each table or figure should be inserted in the text, e.g., (Insert table X here).
4. Tables or figures should be reasonably interpreted without reference to the text.
5. Source lines and notes should be included as necessary.
6. When information is not available, use "NA" capitalized with no slash between.
7. Figures must be prepared in a form suitable for printing.

Within-Text Citations

Within-text citations are made using an author-year format. Cited works must correspond to the list of works listed in the "References" section. Authors should make an effort to include the relevant page numbers in the within-text citations.

1. In the text, works are cited as follows: author's last name and year, without comma, in parentheses. For example: one author, (Smith 1999); two authors, (Saudagaran and Biddle 1992); three or more authors, (Blanthorne et al. 2007); more than one work cited, (Amir et al. 1993; Matthews and Whalen 2006; Saudagaran and Meek 1997); with two works by the same author(s), (Saudagaran and Biddle 1992, 1995).
2. Unless confusion would result, do not use "p." or "pp." before page numbers. For example, (Saudagaran and Biddle 1992, 110–111).
3. For cited works that include more than one work by an author (or same co-authors) that are published in the same year, the suffix a, b, etc., is to follow the date in the within-text citations and in the "References" section. For example: (Harden and Biggart 2004a, 2004b).

4. When the author's name is mentioned in the text, it need not be repeated in the citation. For example: "Choi and Meek (2005) provide ..."
5. Citations to institutional works should use acronyms or short titles where practicable. For example: (NCFRR, The Treadway Commission 1987).
6. If the paper refers to statutes, legal treatises, or court cases, citations acceptable in law reviews should be used.

Reference List

Every manuscript must include a "References" section that contains only those works cited within the text. Each entry should contain all information necessary for unambiguous identification of the published work. Use the following formats (which follow *The Chicago Manual of Style*):

1. Arrange citations in alphabetical order according to the surname of the first author or the name of the institution responsible for the published work.
2. Use authors' initials instead of proper names.
3. Dates of publication should be placed immediately after authors' names.
4. Titles of journals or newspapers should not be abbreviated.
5. Multiple works by the same author(s) should be listed in chronological order of publication. Two or more works by the same author(s) in the same year are distinguished by letters after the date.
6. For two or more authors, separate authors with a comma, including a comma before "and" (Blanthorne, C., S. E. Kovar, and D. G. Fisher).

Sample entries are as follows:

- American Institute of Certified Public Accountants (AICPA). 1997. Software Revenue Recognition. Statement of Position No. 97-2. New York, NY: AICPA.
- Amir, E., T. S. Harris, and E. K. Venuti. 1993. A comparison of the value-relevance of US versus non-US-GAAP accounting measures using Form 20-F reconciliations. *Journal of Accounting Research* 31 (Supplement): 230–264.
- Blanthorne, C., S. E. Kovar, and D. G. Fisher. 2007. Accounting educators' opinions about ethics in the curriculum: An extensive view. *Issues in Accounting Education* 22 (3): 355–390.
- Choi, F. D. S., and G. K. Meek. 2005. *International Accounting*. 5th edition. Upper Saddle River, NJ: Pearson-Prentice Hall.
- Ernst & Young. 2005. 2005–2006 *Global Transfer Pricing Survey*. New York, NY: Ernst & Young.
- Financial Accounting Standards Board (FASB). 1982. *Related Party Disclosures*. Statement of Financial Accounting Standard (SFAS) No. 57. Stamford, CT: FASB.
- Financial Times*. 2006. GlaxoSmithKline in \$3.1 billion settlement of US tax dispute. (September 12).
- Harden, J. W., and T. B. Biggart. 2004a. Advance pricing agreements: A chance for certainty amidst chaos, Part 1. *Strategic Finance* 86 (3): 12–14.
- , and ———. 2004b. Advance pricing agreements: A chance for certainty amidst chaos, Part 2. *Strategic Finance* 86 (4): 11–12.
- IAS Plus. 2006. *IASB Agenda Project: Reporting Comprehensive Income*. Performance reporting. Available at: <http://www.iasplus.com/agenda/perform.htm>.
- International Federation of Accountants (IFAC). 1999. *Managing Information Technology Planning for Business Impact*. Information Technology Guideline No. 2. New York, NY: IFAC. Available at: <http://www.ifac.org>.
- Matthews, R. G., and J. Whalen. 2006. Glaxo to settle tax dispute with IRS over U.S. unit for \$3.4 billion. *Wall Street Journal* (September 12): A3.

- Saudagaran, S. M., and G. C. Biddle. 1992. Financial disclosure levels and foreign stock exchange listing decisions. *Journal of International Financial Management and Accounting* (Summer): 106–148.
- , and . ———. 1995. Foreign listing location: A study of MNC's and stock exchanges in eight countries. *Journal of International Business Studies* 26 (2): 319–341.
- , and G. Meek. 1997. A review of research on the relationship between international capital markets and financial reporting by multinational firms. *Journal of Accounting Literature* 16: 127–159.
- Smith, G. 1999. A bunch of angry Mexican shareholders. *BusinessWeek* (June 28).
- U.S. House of Representatives, Committee on Financial Services. 2002. Sarbanes-Oxley (SOX) Act of 2002. Public law No. 104-204. Washington, D.C.: Government Printing Office
- Zeff, S. A., ed. 1976. *Asset Appreciation, Business Income, and Price-Level Accounting: 1918–1935*. New York, NY: Arno Press.

Footnotes

Footnotes are not used for documentation. Textual footnotes should be used only for extensions and useful excursions of information that, if included in the body of the text, might disrupt its continuity. Footnotes should be inserted using the “footnote” or “endnote” feature of the word processing software, which will automatically number the footnotes throughout the manuscript with superscript Arabic numerals.

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