Information to Authors

Editorial Policies—Statement of the Editor

Issues in Accounting Education publishes research, commentaries, instructional resources, and book reviews that assist accounting faculty in teaching and that address important issues in accounting education. The journal will consist of the following primary sections:

Main Section Articles—these fundamentally involve data analysis (e.g., from surveys, experimental and quasi-experimental research investigations) and generally deal with some aspect of improving the educational process, including teaching, assessment, and curriculum-related issues. Also included within this category are studies of faculty-related issues (e.g., promotion and tenure, ranking of programs). For survey research, copies of the survey instrument must be included with the submitted paper. For experimental/quasi-experimental research, it is incumbent upon the author(s) to demonstrate that adequate controls (design and/or statistical) are in place to support inferences drawn from data. Together with the paper being submitted, authors are asked to include a copy of any other paper, whether published elsewhere, that shares data or modeling analysis with the submitted paper. The contribution of the submitted paper must be clearly distinguished from any such other papers.

Educational Resources—Instructional materials are designed to be used by accounting educators to enhance the learning/evaluation process. Instructional materials should address issues in innovative and clearly focused ways. Cases must be accompanied by a teaching note that fully describes the purpose of the case, at least one strategy for using the case in class, and useful supporting analyses and discussion. Instructional materials will be reviewed and evaluated together with the related teaching notes or solutions. Ordinarily, instructional materials will be published together with the related teaching notes or solutions.

Cross-Cultural Comparisons—this section, instituted by immediate past-editor Wanda Wallace, is designed to explore educational issues that cut across national boundaries. Certification and examination formats and requirements, comparative educational delivery and assessment models, and the importance of culture in models explaining performance and attitude differences in students are representative of the types of articles that will appear in this section of the journal.

Educators’ Forum—from time to time selected commentaries, solicited manuscripts, and professional pronouncements and statements of general interest to AAA members will be included in this section of the journal.

Replications Section—replications are an integral component to the scientific investigative process. Both close and differentiated replications of previously published empirical works are encouraged and will be considered for publication. Typically, replications will be much shorter than main section articles. For replications papers, only a brief introduction is necessary, followed by a description of the experimental setting (and how it is similar to or different from previously published studies), and then results. Parsimony in presentation should be of paramount importance.

Book Reviews Section—the policy of Issues in Accounting Education will be to publish only those reviews solicited by the Book Reviews Editor. Unsolicited reviews will not be considered for publication.
Education Research—in every other issue of the journal, this section will include a comprehensive literature review of a topical area based on the education literature outside of accounting. The editor of the journal and the editor of this section will determine themes (e.g., Outcomes Assessment, Problem-Based Learning) for each piece published in this section. The section editor will collaborate with others in the Association to produce high-quality pieces that: (1) encourage accounting teachers to experiment with various teaching innovations, and (2) encourage additional research in the area by accounting educators. Thus, this section of the journal is designed to meet the needs of teachers and researchers alike.

Statement of Operating Policy

Five (5) copies of each paper submitted for review to Issues in Accounting Education should be sent to the Editor, Thomas P. Howard, College of Business and Economics, School of Accountancy, Gatton Business and Economics Building, University of Kentucky, Lexington, KY 40506-0034. A (nonrefundable) check in U.S. funds for $75.00 for members or $100.00 for nonmembers of the AAA made payable to the American Accounting Association must accompany each submission. These materials must be accompanied by a letter from the author(s) certifying to the editor that neither the submitted paper nor a similar one has been published elsewhere and that the submitted paper is not under review elsewhere. An email address for the contact author should be provided both in the letter to the editor accompanying the manuscript and on the cover page of the manuscript itself. Beyond simply listing them in the “Reference List,” authors should send with their manuscripts any working papers (or other cited materials not in the public domain) significantly relevant to the manuscripts.

Upon receipt, the editor will review the submitted manuscript for general appropriateness. Manuscripts deemed inappropriate for further consideration will be rejected at this point by the editor, who will, in timely fashion, communicate to the author(s) the reason(s) for rejection.

Manuscripts that pass the initial review by the editor will be sent to a minimum of two reviewers (normally, at least one of whom is a member of the Editorial Board) for formal review. Reviewers will be chosen by the editor. Simultaneously, the editor will designate an associate editor to supervise the review of the manuscript. The editor will inform the associate editor as to the names of the reviewers to whom the manuscript has been sent. Reviewers, in turn, will be informed as to which associate editor will be handling the review of the paper they have been sent.

Ad hoc reviewers will be used in situations where it is difficult to match subject matter of submitted manuscripts to editorial board expertise and as a means of providing a “training ground” for the development of future members of the Editorial Board for the journal.

Reviewers will send their completed reviews (consisting of typed comments for the authors and a completed Summary Evaluation Form) to the designated associate editor.

On the basis of reviewer comments and his/her own reading of the manuscript, the associate editor will communicate in timely fashion a publication recommendation to the editor (accept, reject, or revise/resubmit); the associate editor will
forward to the editor reviewer comments and the marked-up manuscript copies (if any). The associate editor will be encouraged, but not required, to submit his/her own typed comments to the editor.

The editor will then carefully review the comments and recommendations of the reviewers and the associate editor and will make and communicate to the author(s) a decision regarding the publication of the manuscript (accept, reject, or revise/resubmit). A copy of the editor's letter to the author(s) will be forwarded to the designated associate editor.

In the case of manuscript resubmissions, authors will be directed to send one copy of the revision to the editor and three (3) copies directly to the designated associate editor who, in turn, will send a copy to each reviewer of the manuscript. Revisions must be submitted within one year of the most recent editorial decision inviting revision.

The process will continue as described above until a final publication decision is made and communicated to the author(s).

**Manuscript Preparation and Style**


**Format**

1. All manuscripts should be typed on one side of 8½ x 11" good quality paper and be double-spaced, except for indented quotations.
2. Manuscripts should be as concise as the subject and research method permit, generally not to exceed 7,000 words.
3. Margins should be at least one inch from top, bottom and sides to facilitate editing and duplication.
4. To assure anonymous review, authors should not identify themselves directly or indirectly in their papers. Single authors should not use the editorial “we.”
5. A cover page should include the title of the paper, the author's name, title and affiliation, email address, any acknowledgments, and a footnote indicating whether the author would be willing to share the data (see last paragraph in this statement).
6. All pages, including tables, appendices and references, should be serially numbered.
7. 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.
8. Within text use the word percent; in tables, figures and exhibits the symbol % is used.
9. a. 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.
b. En dash (–) is used between words indicating a duration, such as hourly time, months or years. No space on either side. It is also standard to use an en dash for a minus sign.

c. Em dash (—) is used to indicate an abrupt change in thought, or where a period is too strong and a comma is too weak. No space on either side.

10. The following will be Roman in all cases: i.e., e.g., ibid., et al., op. cit.
12. When using “Big 5,” “Big 6” or “Big 8,” use Arabic numbers (don’t spell out).
13. Ellipses should be used, not periods, example: ... not . . . .
14. Use “SAS No. #” not “SAS #.”
15. Use only one space after periods, colons, exclamation points, question marks, quotation marks—any punctuation that separates two sentences.
16. a. Use real quotation marks—never inch marks: “and” not "and".
   b. Use apostrophes, not foot marks: ’ not ‘.
17. Punctuation used with quote marks:
   a. Commas and periods are always placed inside the quotation marks.
   b. Colons and semicolons go outside the quotation marks.
   c. Question marks and exclamation points go in or out, depending on whether they belong to the material inside the quote. If they belong to the quoted material, they go inside the quote marks and vice versa.
18. Punctuation and parentheses: Sentence punctuation goes after the closing parenthesis if what is inside the parentheses is part of the sentence (as is this phrase). This also applies to commas, semicolons, and colons. If what is inside the parentheses is an entire statement of its own, the ending punctuation should also be inside the parentheses.
19. Headings should be arranged so that major headings are centered, bold, and capitalized. Second level headings should be flush left, bold, and both upper and lower case. Third level headings should be flush left, bold, italic, and both upper and lower case. 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, Upper and Lower Case, Second Level Heading
   A Flush Left, Bold, Italic, Upper and Lower Case, Third Level Heading
   A paragraph indent, bold, lower case, fourth level heading. Text starts....

Abstract
An abstract of 100 to 150 words should be presented on a separate page immediately preceding the text of the manuscript. The abstract page should contain the title of the manuscript but should not identify the author(s). Abstracts for papers should contain a concise statement of the purpose of the manuscript, the primary method or approaches used, and the main results or conclusions. Abstracts for cases and other instructional materials should state their purpose and describe the subject matter context to which they relate.
Tables and Figures
Authors should note the following general requirements:
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 exact 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 by marginal notation 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.

Questionnaires and Experimental Instruments
Manuscripts reporting on field surveys or experiments should include questionnaires, cases, interview plans, or other instruments used in the study.

Documentation
Citations: Work cited should use the “author-date system” keyed to a list of works in the reference list (see below). Authors should make an effort to include the relevant page numbers in the cited works.
1. In the text, works are cited as follows: author’s last name and date, without comma, in parentheses: for example, (Jones 1987); with two authors: (Jones and Freeman 1973); with more than two: (Jones et al. 1985); with more than one source cited together (Jones 1987; Freeman 1986); with two or more works by one author: (Jones 1985, 1987).
2. Unless confusion would result, do not use “p.” or “pp.” before page numbers: for example, (Jones 1987, 115).
3. When the reference list contains more than one work of an author published in the same year, the suffix a, b, etc., follows the date in the text citation: for example, (Jones 1987a) or (Jones 1987a; Freeman 1985b).
4. If an author’s name is mentioned in the text, it need not be repeated in the citation; for example, “Jones (1987, 115) says....”
5. Citations to institutional works should use acronyms or short titles where practicable: for example, (AAA ASOBAT 1966); (AICPA Cohen Commission Report 1977). Where brief, the full title of an institutional work might be shown in a citation: for example, (ICAEW The Corporate Report 1975).
6. If the manuscript refers to statutes, legal treatises or court cases, citations acceptable in law reviews should be used.

Reference List: Every manuscript must include a list of references containing only those works cited. Each entry should contain all data necessary for unambiguous identification. With the author-date system, use the following format recommended by the Chicago Manual:
1. Arrange citations in alphabetical order according to surname of the first author or the name of the institution responsible for the citation.
2. Use authors’ initials instead of proper names.
3. In listing more than one name in references (Rayburn, L., and B. Harrelson,) there should always be a comma before “and.”
4. Dates of publication should be placed immediately after authors’ names.
5. Titles of journals should not be abbreviated.
6. 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.

Sample entries are as follows:


Notes: Notes are not to be used for documentation. Textual notes should be used only for extensions and useful excursions of information that, if included in the body of the text, might disrupt its continuity. Notes should be consecutively numbered throughout the manuscript with superscript Arabic numerals. Text should be double-spaced and placed at the end of the article.

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Policy on Data Availability

The following policy has been adopted by the Executive Committee in its April 1989 meeting: “An objective of (The Accounting Review, Accounting Horizons, Issues in Accounting Education) is to provide the widest possible dissemination of knowledge based on systematic scholarly inquiries into accounting as a field of professional, research and educational activity. As part of this process, authors are encouraged to make their data available for use by others in extending or replicating results reported in their articles. Authors of articles which report data-dependent results should footnote the status of data availability and, when pertinent, this should be accompanied by information on how the data may be obtained.”