

Issues in Accounting Education

A Publication of the
American Accounting Association

EDUCATIONAL RESEARCH

Accounting Chairs' Perceptions of Current Challenges

James F. Boyle, Amanda S. Marcy, Douglas M. Boyle, and
Dana R. Hermanson

Evolution of Research Streams and Future Research Directions in Accounting Education: Quantitative Systematic Literature Review

June Cao, Ari Budi Kristanto, and ZhanZhong Gu

Enhancing Faculty Grading Productivity Using Robotic Process Automation (RPA): The Development of a Structured Query Language (SQL) Automated Grading Tool

Joshua G. Coyne, Scott L. Summers, and David A. Wood

LEARNING STRATEGIES

Incorporating an Unconscious Bias Curriculum into Audit Education

Lauren Cunningham, Ashley King, and Clarence Vaughn

Fancy Fliers: Understanding Financial Reporting Pressure

Jodi L. Gissel and Andrea M. Scheetz

Opening Doors: (in)Equity Audits in Accounting Education

Matt Kaufman and Joleen Kremin

CASE STUDIES

Should School Buses Be Green? A Sustainability Decision-Making Case Study

Bonnie R. Albritton, Amy Foshee Holmes, and Janet R. Jones

Errors in the Auditor's Report—A Teaching Case

Kelsey R. Brasel, Michelle A. Draeger, and Eric T. Rapley

Learning Text Analytics: An Analysis of MD&A Disclosures during the Pandemic

Christine Cheng, Lynn Comer Jones, and Partha Mohapatra

Stopping Hamburglars: Applying Effective Internal Control

Kazbi Soonawalla and James Wakefield

Outsmarting Artificial Intelligence in the Classroom—Incorporating Large Language Model-Based Chatbots into Teaching

Juliane Wutzler



**American
Accounting
Association**

Thought Leaders in
Accounting

Issues in Accounting Education

V.39 N.4 2024

AMERICAN ACCOUNTING ASSOCIATION

Board of Directors

President	Audrey A. Gramling, Oklahoma State University
President-Elect	Mark S. Beasley, North Carolina State University
Past President	Mark H. Taylor, University of South Florida
Vice President–Finance	Margaret H. Christ, University of Georgia
Vice President–Research & Publications	Jacqueline S. Hammersley, University of Georgia
Vice President–Education	Natalie T. Churyk, Northern Illinois University
Director–Focusing on Membership	Linda M. Parsons, The University of Alabama
Director–Focusing on International	Cristina Florio, University of Verona
Director–Focusing on Segments	Jay C. Thibodeau, University of Central Florida
Director–Focusing on Diversity, Equity, & Inclusion	Norma R. Montague, Wake Forest University
Director–Focusing on Academic/Practitioner Interaction	Bette M. Kozlowski, KPMG LLP

The American Accounting Association was founded in 1916 as the American Association of University Instructors in Accounting. Its present name was adopted in 1936. The Association is a voluntary organization of persons interested in accounting education, research, and practice.

Membership in the Association is available at the following annual rates.

Full membership:

The membership dues of \$345.00 include *Accounting Education News* and the online selection of all three Association-wide journals: *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. (This does not include Section journals.) Full members may also opt to receive hard copies of AAA journals for an additional cost:

<i>The Accounting Review</i>	with Print Option \$95.00	Total U.S. \$440.00
<i>Accounting Horizons</i>	with Print Option \$60.00	Total U.S. \$405.00
<i>Issues in Accounting Education</i>	with Print Option \$60.00	Total U.S. \$405.00
All three Association-wide journals	with Print Option \$215.00	Total U.S. \$560.00

Associate membership:

Full-time students are eligible for associate membership at \$100.00, which includes *Accounting Education News* and access to all three Association-wide journals: *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. Members may also opt to receive hard copies of AAA journals for an additional cost. (Teaching Notes for *Issues in Accounting Education* are not available to students.)

<i>The Accounting Review</i>	with Print Option \$95.00	Total U.S. \$195.00
<i>Accounting Horizons</i>	with Print Option \$60.00	Total U.S. \$160.00
<i>Issues in Accounting Education</i>	with Print Option \$60.00	Total U.S. \$160.00
All three Association-wide journals	with Print Option \$215.00	Total U.S. \$315.00

In addition, AAA Section journals *Accounting Historians Journal*, *Accounting and the Public Interest*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, *Journal of Emerging Technologies in Accounting*, *The Journal of the American Taxation Association*, *Journal of Financial Reporting*, *Journal of Forensic Accounting Research*, *Journal of Information Systems*, *Journal of International Accounting Research*, *The ATA Journal of Legal Tax Research*, and *Journal of Management Accounting Research* are available to all AAA members. Full members may belong to one or more Sections: Academy of Accounting Historians; Accounting, Behavior and Organizations; Accounting Information Systems; Accounting Programs Leadership Group; American Taxation Association; Auditing; Diversity; Financial Accounting and Reporting; Forensic Accounting; Gender Issues and Worklife Balance; Government and Nonprofit; International Accounting; Management Accounting; Public Interest; Strategic and Emerging Technologies; Teaching, Learning and Curriculum; and Two-Year College. Each Section assesses its own dues, which are collected by the Association.

Inquiries concerning membership, subscriptions, advertisements, permissions, and other matters related to the Association (other than submission of manuscripts) should be sent to American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202.
Telephone: (941) 921-7747 • Fax: (941) 923-4093 • Email: Info@aaahq.org.

Notice of change of address should be mailed at least eight weeks in advance to ensure undelayed receipt of *Issues in Accounting Education*. The submission fee of \$80.00 for members of the AAA or \$105.00 for nonmembers may be paid online (VISA, MasterCard, or American Express only) and should be paid before the article is submitted. Payments may be made at: <https://my.aaahq.org/Shop/Product-Catalog>. Manuscripts should be submitted in electronic form. Detailed instructions can be found at <https://aaahq.org/Research/Journals/Issues-in-Accounting-Education>. The editorial offices can be reached using the information below:

Janet A. Samuels, Senior Editor
Arizona State University
Email: janet.samuels@asu.edu

Editorial Office
Email: IACE@aaahq.org

Issues in Accounting Education is indexed in the Emerging Science Citation Index, which is included in Web of Science.

Issues in Accounting Education (ISSN 0739-3172 print and ISSN 1558-7983 online) is published 4 times a year in February, May, August, and November by the American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202. General subscriptions are available at the annual rates of \$600 for a print copy. The member subscription rate for a hard copy is \$60. Electronic access is included with membership dues. Periodicals Postage Paid at Manasota, Florida and additional mailing offices. **POSTMASTER:** Send address changes to **Issues in Accounting Education**, 9009 Town Center Parkway, Lakewood Ranch, FL 34202.

EDITORIAL STAFF OF *ISSUES IN ACCOUNTING EDUCATION*

SENIOR EDITOR

JANET A. SAMUELS, *Arizona State University, School of Accountancy, Tempe, AZ, USA*

EDITORS

ELLEN E. BEST, *University of North Georgia, Dept. of Accounting, Dahlonega, GA, USA*
ALLEN D. BLAY, *Florida State University, Dept. of Accounting, Tallahassee, FL, USA*
ALISA G. BRINK, *Virginia Commonwealth University, Dept. of Accounting, Richmond, VA, USA*
VEENA L. BROWN, *University of Wisconsin–Milwaukee, Lubar College of Business, Dept. of Accounting, Milwaukee, WI, USA*
JULIA M. CAMP, *Providence College, Dept. of Accounting, Providence, RI, USA*
KIRSTEN A. COOK, *Texas Tech University, Dept. of Accounting, Lubbock, TX, USA*
CHRISTINE A. DENISON, *Iowa State University, Dept. of Accounting, Ames, IA, USA*
RANDAL J. ELDER, *University of North Carolina Greensboro, Dept. of Accounting and Finance, Greensboro, NC, USA*
ADAM J. GREINER, *University of Denver, Daniels College of Business, Denver, CO, USA*
STEPHANIE DEHNING GRIMM, *University of St. Thomas, Dept. of Accounting, Minneapolis, MN, USA*
KERRY K. INGER, *Auburn University, School of Accountancy, Auburn, AL, USA*
JOANNE C. JONES, *York University, School of Administrative Studies, Toronto, Ontario, Canada*
ANDREA SEATON KELTON, *Middle Tennessee State University, Dept. of Accounting, Murfreesboro, TN, USA*
MARK J. KOHLBECK, *Florida Atlantic University, School of Accounting, Boca Raton, FL, USA*
NICHOLAS MCGUIGAN, *Monash University, Dept. of Accounting, Melbourne, Victoria, Australia*
DEREK K. OLER, *Texas Tech University, Rawls College of Business, Lubbock, TX, USA*
GABRIEL D. SAUCEDO, *Seattle University, Albers School of Business and Economics, Seattle, WA, USA*
MEREDITH THARAPOS, *RMIT University, College of Business and Law, Melbourne, Victoria, Australia*
DAVID A. WOOD, *Brigham Young University, School of Accountancy, Provo, UT, USA*
ADRIAN ZICARI, *ESSEC Business School, Dept. of Accounting and Management Control, Cergy, France*

PAST EDITORS

1983–1985 Richard J. Murdock	2005–2007 Sue Pickard Ravenscroft
1986–1988 Robert W. Ingram	2008–2010 E. Kent St. Pierre
1989–1991 Daniel L. Jensen	2011–2013 William R. Pasewark
1992–1995 Frederick L. Neumann	2014–2016 Lori Holder-Webb
1996–1998 Wanda A. Wallace	2017–2019 Valaria P. Vendirzyk
1999–2001 David E. Stout	2020–2022 Elizabeth Dreike Almer
2002–2004 Thomas P. Howard	

AMERICAN ACCOUNTING ASSOCIATION

CHIEF EXECUTIVE OFFICER

Yvonne L. Hinson

PUBLICATIONS DEPARTMENT

Stephanie Austin

David Twiddy

Jan Kovarik (subcontracted)

OTHER AAA STAFF

Marcel Bauduin	Kelly Lee
Bryant Bernal	Nancy Maciag
Shauna Blackblurn	Steve Matzke
Cindy Boisvert	Suzanne Mullinix
Maria Casey	Karen Osterheld
Beverly Collins	Dylan Plaster
Darlene Dobson	Kelli Rickrode
Stephanie Glaser	James Rock
Mary Beth Gripshover	Jennifer Tucker
Barbara Gutierrez	Mark VanZorn
Erlinda L. Jones	

EDITORIAL ADVISORY AND REVIEW BOARD

- MOLLIE T. ADAMS, *Missouri State University, School of Accountancy, Springfield, MO, USA*
- LINDSAY M. ANDIOLA, *Virginia Commonwealth University, Dept. of Accounting, Richmond, VA, USA*
- PENELOPE L. BAGLEY, *Appalachian State University, Dept. of Accounting, Boone, NC, USA*
- GERHARD BARONE, *Gonzaga University, Dept. of Accounting, Spokane, WA, USA*
- EVA BLONDEEL, *Ghent University, Department of Accountancy, Corporate Finance and Taxation, Ghent, Belgium*
- MARIANNE BRADFORD, *North Carolina State University, Poole College of Management, Raleigh, NC, USA*
- KRISTINE BRANDS, *U.S. Air Force Academy, Department of Management, Colorado Springs, CO, USA*
- WILLIAM D. BRINK, *Miami University, Dept. of Accountancy, Oxford, OH, USA*
- ALBIE BROOKS, *The University of Melbourne, Department of Accounting and Business, Parkville, VIC, Australia*
- KATHERINE CAMPBELL, *University of North Dakota, Nistler College of Business and Public Administration, Department of Accountancy and Information Systems, Grand Forks, ND, USA*
- HILDA E. CARRILLO, *University of Louisville, College of Business, School of Accountancy, Louisville, KY, USA*
- MEGHANN CEFARATTI, *Northern Illinois University, Dept. of Accountancy, DeKalb, IL, USA*
- CHRISTINE CHENG, *The University of Mississippi, Patterson School of Accountancy, Oxford, MS, USA*
- KIMBERLY SWANSON CHURCH, *Missouri State University, Dept. of Accounting, Springfield, MO, USA*
- MICHELLE C. DIAZ, *Texas A&M University, Dept. of Accounting, College Station, TX, USA*
- MARTIN BUD FENNEMA, *Florida State University, Dept. of Accounting, Tallahassee, FL, USA*
- NICHOLAS J. FESSLER, *Western Kentucky University, Dept. of Accounting, Bowling Green, KY, USA*
- GARY M. FLEISCHMAN, *Texas Tech University, Dept. of Accounting, Lubbock, TX, USA*
- TIMOTHY J. FOGARTY, *Case Western Reserve University, Weatherhead School, Cleveland, OH, USA*
- MITCHELL A. FRANKLIN, *Le Moyne College, Dept. of Accounting, Fayetteville, NY, USA*
- ALEXANDER L. GABBIN, *James Madison University, Dept. of Accounting, Harrisonburg, VA, USA*
- JOANNA L. GARCIA, *John Carroll University, Dept. of Accountancy, University Heights, OH, USA*
- JOANNA GOLDEN, *The University of Memphis, Crews School of Accountancy, Memphis, TN, USA*
- STEPHANIE DEHNING GRIMM, *University of St. Thomas, Dept. of Accounting, Minneapolis, MN, USA*
- SAVANNAH (YUANYUAN) GUO, *University of Nevada, Reno, Dept. of Accounting and Information Systems, Reno, NV, USA*
- STEPHANIE A. HAIRSTON, *Georgia Southern University, Parker College of Business, School of Accountancy, Statesboro, GA, USA*
- M. KATHLEEN HARRIS, *Washington State University, Dept. of Accounting, Pullman, WA, USA*
- DANA R. HERMANSON, *Kennesaw State University, Dept. of Accounting, Kennesaw, GA, USA*
- MEGAN F. HESS, *Washington and Lee University, Williams School of Commerce, Economics, and Politics, Accounting and Finance Department, Lexington, VA, USA*
- JULIA L. HIGGS, *Florida Atlantic University, School of Accounting, Boca Raton, FL, USA*
- DIANE J. JANVRIN, *Iowa State University, Dept. of Accounting, Ames, IA, USA*
- ERIN E. JORDAN, *Arizona State University, School of Accountancy, Tempe, AZ, USA*
- SARA R. KERN, *Gonzaga University, School of Business Administration, Spokane, WA, USA*
- KAREN A. KITCHING, *George Mason University, Dept. of Accounting, Fairfax, VA, USA*
- JOLEEN KREMIN, *Portland State University, School of Business Administration, Portland, OR, USA*
- LORRAINE S. LEE, *University of North Carolina Wilmington, Cameron School of Business, Department of Accountancy and Business Law, Wilmington, NC, USA*
- CAMILLO LENTO, *Lakehead University, Faculty of Business Administration, Thunder Bay, Ontario, Canada*
- BRAD LINDSEY, *Utah State University, Department of Accounting, Logan, UT, USA*
- SERENA LOFTUS, *Kent State University, Dept. of Accounting, Kent, OH, USA*
- JAMES H. LONG, *Auburn University, School of Accountancy, Auburn, AL, USA*
- TINA M. LORAAS, *Auburn University, Harbert College of Business, School of Accountancy, Auburn, AL, USA*
- MARTA MACIAS, *Universidad Carlos III de Madrid, Dept. of Business Administration, Madrid, Spain*
- PAUL E. MADSEN, *University of Florida, Fisher School of Accounting, Gainesville, FL, USA*
- MARY E. MARSHALL, *Portland State University, School of Business, Portland, OR, USA*
- STEPHANI MASON, *DePaul University, School of Accountancy and MIS, Chicago, IL, USA*
- DAWN W. MASSEY, *Fairfield University, Dept. of Accounting, Fairfield University, CT, USA*
- BRIAN MCALLISTER, *University of Colorado Colorado Springs, Dept. of Accounting, Colorado Springs, CO, USA*
- CASEY J. MCNELLIS, *Gonzaga University, School of Business Administration, Spokane, WA, USA*
- LASSE MERTINS, *Johns Hopkins University, Dept. of Faculty and Research, Baltimore, MD, USA*
- REBEKAH MOORE, *James Madison University, College of Business, Harrisonburg, VA, USA*
- JENNIFER M. MUELLER-PHILLIPS, *Auburn University, Raymond J. Harbert College of Business, Auburn, AL, USA*
- NOAH MYERS, *Utah Valley University, Dept. of Accounting, Orem, UT, USA*
- CHRISTINE NOVAK, *Le Moyne College, Dept. of Accounting, Syracuse, NY, USA*
- MICHAEL E. OZLANSKI, *Susquehanna University, Sigmund Weis School of Business, Selinsgrove, PA, USA*
- KIRAN PARTHASARATHY, *University of Houston, Bauer College of Business, Department of Accountancy and Taxation, Houston, TX, USA*
- BRANDIS PHILLIPS, *North Carolina Agricultural and Technical State University, School of Business & Economics, Greensboro, NC, USA*
- ROBYN L. RASCHKE, *University of Nevada, Las Vegas, Dept. of Accounting, Las Vegas, NV, USA*
- TIMOTHY J. RUPERT, *Northeastern University, Dept. of Accounting, Boston, MA, USA*
- MARYAM SAFARI, *RMIT University, College of Business and Law, Melbourne, VIC, Australia*
- JENNIFER KAHLE SCHAFFER, *Kennesaw State University, Dept. of Accounting, Kennesaw, GA, USA*
- KECIA WILLIAMS SMITH, *North Carolina Agricultural and Technical State University, Dept. of Accounting and Finance, Greensboro, NC, USA*
- THOMAS J. (TOM) SMITH, *University of South Florida, Dept. of Accounting, Tampa, FL, USA*
- MATTHEW SOOY, *University of Western Ontario, Ivey Business School, London, ONT, Canada*
- JAYSON TALAKALI, *Utah State University, School of Accountancy, Logan, UT, USA*
- PETER M. THEURI, *Northern Kentucky University, Dept. of Accountancy, Highland Heights, KY, USA*
- WAYNE B. THOMAS, *The University of Oklahoma, Dept. of Accounting, Norman, OK, USA*
- LISA M. VICTORAVICH, *University of Denver, Dept. of Accounting, Denver, CO, USA*
- MARCIA WATSON, *Trinity University, Dept. of Accounting, San Antonio, TX, USA*
- TAMMY R. WAYMIRE, *Middle Tennessee State University, Jones College of Business, Murfreesboro, TN, USA*
- AMANDA L. WILFORD, *Southern Utah University, Dept. of Accounting, Cedar City, UT, USA*
- YAN ZHANG, *New Mexico State University, Dept. of Accounting, Las Cruces, NM, USA*

Issues in Accounting November 2024

Education

Volume 39

Number 4

Educational Research

Accounting Chairs' Perceptions of Current Challenges James F. Boyle, Amanda S. Marcy, Douglas M. Boyle, and Dana R. Hermanson	1
Evolution of Research Streams and Future Research Directions in Accounting Education: Quantitative Systematic Literature Review June Cao, Ari Budi Kristanto, and ZhanZhong Gu	19
Enhancing Faculty Grading Productivity Using Robotic Process Automation (RPA): The Development of a Structured Query Language (SQL) Automated Grading Tool Joshua G. Coyne, Scott L. Summers, and David A. Wood	55

Learning Strategies

Incorporating an Unconscious Bias Curriculum into Audit Education Lauren Cunningham, Ashley King, and Clarence Vaughn	69
Fancy Fliers: Understanding Financial Reporting Pressure Jodi L. Gissel and Andrea M. Scheetz	85
Opening Doors: (in)Equity Audits in Accounting Education Matt Kaufman and Joleen Kremin	99

Case Studies

Should School Buses Be Green? A Sustainability Decision-Making Case Study Bonnie R. Albritton, Amy Foshee Holmes, and Janet R. Jones	119
Errors in the Auditor's Report—A Teaching Case Kelsey R. Brasel, Michelle A. Draeger, and Eric T. Rapley	135
Learning Text Analytics: An Analysis of MD&A Disclosures during the Pandemic Christine Cheng, Lynn Comer Jones, and Partha Mohapatra	155
Stopping Hamburglars: Applying Effective Internal Control Kazbi Soonawalla and James Wakefield	165
Outsmarting Artificial Intelligence in the Classroom—Incorporating Large Language Model-Based Chatbots into Teaching Juliane Wutzler	183

Erratum

ERRATUM	207
-------------------	-----



**UNITED STATES
POSTAL SERVICE®**

**Statement of Ownership, Management, and Circulation
(All Periodicals Publications Except Requester Publications)**

1. Publication Title Issues in Accounting Education		2. Publication Number 0 1 8 - 9 2 2			3. Filing Date 9/23/2024
4. Issue Frequency 4 times a year in February, May, August, and November		5. Number of Issues Published Annually 4			6. Annual Subscription Price \$600.00
7. Complete Mailing Address of Known Office of Publication (Not printer) (Street, city, county, state, and ZIP+4®) 9009 Town Center Parkway, Lakewood Ranch, FL 34202				Contact Person David Twiddy Telephone (Include area code) 941-556-4115	
8. Complete Mailing Address of Headquarters or General Business Office of Publisher (Not printer) 9009 Town Center Parkway, Lakewood Ranch, FL 34202					

9. Full Names and Complete Mailing Addresses of Publisher, Editor, and Managing Editor (Do not leave blank)

Publisher (Name and complete mailing address)
American Accounting Association
9009 Town Center Parkway, Lakewood Ranch, FL 34202

Editor (Name and complete mailing address)
Janet Samuels
PO Box 873606, Tempe, AZ 85287

Managing Editor (Name and complete mailing address)
David Twiddy, American Accounting Association,
9009 Town Center Parkway, Lakewood Ranch, FL 34202

10. Owner (Do not leave blank. If the publication is owned by a corporation, give the name and address of the corporation immediately followed by the names and addresses of all stockholders owning or holding 1 percent or more of the total amount of stock. If not owned by a corporation, give the names and addresses of the individual owners. If owned by a partnership or other unincorporated firm, give its name and address as well as those of each individual owner. If the publication is published by a nonprofit organization, give its name and address.)

Full Name	Complete Mailing Address
American Accounting Association	9009 Town Center Parkway, Lakewood Ranch, FL 34202

11. Known Bondholders, Mortgagees, and Other Security Holders Owning or Holding 1 Percent or More of Total Amount of Bonds, Mortgages, or Other Securities. If none, check box None

Full Name	Complete Mailing Address

12. Tax Status (For completion by nonprofit organizations authorized to mail at nonprofit rates) (Check one)
The purpose, function, and nonprofit status of this organization and the exempt status for federal income tax purposes:
 Has Not Changed During Preceding 12 Months
 Has Changed During Preceding 12 Months (Publisher must submit explanation of change with this statement)

13. Publication Title Issues in Accounting Education		14. Issue Date for Circulation Data Below August 2024	
15. Extent and Nature of Circulation		Average No. Copies Each Issue During Preceding 12 Months	No. Copies of Single Issue Published Nearest to Filing Date
a. Total Number of Copies (<i>Net press run</i>)		270	280
b. Paid Circulation (<i>By Mail and Outside the Mail</i>)	(1) Mailed Outside-County Paid Subscriptions Stated on PS Form 3541 (Include paid distribution above nominal rate, advertiser's proof copies, and exchange copies)	206	217
	(2) Mailed In-County Paid Subscriptions Stated on PS Form 3541 (<i>Include paid distribution above nominal rate, advertiser's proof copies, and exchange copies</i>)	—	—
	(3) Paid Distribution Outside the Mails Including Sales Through Dealers and Carriers, Street Vendors, Counter Sales, and Other Paid Distribution Outside USPS®	—	—
	(4) Paid Distribution by Other Classes of Mail Through the USPS (e.g., First-Class Mail®)	—	—
c. Total Paid Distribution [<i>Sum of 15b (1), (2), (3), and (4)</i>] ▶		206	217
d. Free or Nominal Rate Distribution (<i>By Mail and Outside the Mail</i>)	(1) Free or Nominal Rate Outside-County Copies included on PS Form 3541	1	0
	(2) Free or Nominal Rate In-County Copies Included on PS Form 3541	—	—
	(3) Free or Nominal Rate Copies Mailed at Other Classes Through the USPS (e.g., First-Class Mail)	—	—
	(4) Free or Nominal Rate Distribution Outside the Mail (<i>Carriers or other means</i>)	—	—
e. Total Free or Nominal Rate Distribution (<i>Sum of 15d (1), (2), (3) and (4)</i>)		1	0
f. Total Distribution (<i>Sum of 15c and 15e</i>) ▶		207	217
g. Copies not Distributed (<i>See Instructions to Publishers #4 (page #3)</i>) ▶		64	63
h. Total (<i>Sum of 15f and g</i>)		271	280
i. Percent Paid (<i>15c divided by 15f times 100</i>) ▶		99%	100%

* If you are claiming electronic copies, go to line 16 on page 3. If you are not claiming electronic copies, skip to line 17 on page 3.



Statement of Ownership, Management, and Circulation (All Periodicals Publications Except Requester Publications)

16. Electronic Copy Circulation	Average No. Copies Each Issue During Preceding 12 Months	No. Copies of Single Issue Published Nearest to Filing Date
a. Paid Electronic Copies ▶		
b. Total Paid Print Copies (Line 15c) + Paid Electronic Copies (Line 16a) ▶		
c. Total Print Distribution (Line 15f) + Paid Electronic Copies (Line 16a) ▶		
d. Percent Paid (Both Print & Electronic Copies) (16b divided by 16c × 100) ▶		

I certify that 50% of all my distributed copies (electronic and print) are paid above a nominal price.

17. Publication of Statement of Ownership

If the publication is a general publication, publication of this statement is required. Will be printed in the November 2024 issue of this publication. Publication not required.

18. Signature and Title of Editor, Publisher, Business Manager, or Owner

Yvonne L. Hinson

Date
9/23/2024

I certify that all information furnished on this form is true and complete. I understand that anyone who furnishes false or misleading information on this form or who omits material or information requested on the form may be subject to criminal sanctions (including fines and imprisonment) and/or civil sanctions (including civil penalties).

Downloaded from <http://publications.aahq.org/article-pdf/39/4/113475/10739-3172-39-4-1.pdf> by guest on 05 December 2024

