

Annual Editor Report

Issues in Accounting Education

For the Year Ending December 31, 2018

Senior Editor: Valaria P. Vendrzyk, *University of Richmond*

I. INTRODUCTION

This report describes the activities of *Issues in Accounting Education* (*Issues*) during the 2018 calendar year. *Issues* is one of three association-wide journals of the American Accounting Association (AAA) and the premier outlet for accounting education publications. Its mission is to publish research, commentaries, and instructional resources that assist accounting faculty in teaching and that address important issues in accounting. *Issues* publishes under the oversight of the Publications Committee of the AAA.

II. EDITORIAL PROCESS

- Authors submit articles, including a separate title page and a paper without any identifying information using the Manuscript Submission and Peer Review System at <http://issues.allentrack.net>. Authors categorize their manuscripts as educational research, instructional resource, learning strategy, commentary, or other.
- 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, I desk reject the paper, notify the author, and refund the author's submission fee. My correspondence includes the reason(s) for the rejection, along with suggestions for further developing the manuscript to improve its probability of eventual publication.
- The senior editor assigns an editor to manuscripts entering the review process based on (1) category of the manuscript, (2) expertise in the content of the manuscript, and (3) current workload. If the expertise and workload permit, I assign 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.
- 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.
- Editorial advisory and review board members serve as the primary panel of reviewers for submissions to the journal. Members represent both private and public schools and large and small institutions. 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 AllenTrack system, typically within four weeks of accepting an invitation to review.
- 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 AllenTrack system.
- Final decision power 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, I respect the decision of the editors. I communicate the final decision on the disposition of all manuscripts to the author(s), the editor, and the reviewers.
- The process for handling resubmissions follows that of new submissions, except that 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. Our objective is to make a decision on the manuscript after receiving the second round of reviewer comments.

III. NEW AND ONGOING INITIATIVES

Editors

Issues experienced no editor turnover in 2018. As of December 31, 2018, *Issues* had 17 editors (see Journal Information Packet). Four of the 17 have served as editors during the previous senior editor's term (2013-2015). One of these four, Sandy Hilton, had also served as an editor from 2010-2012. On average, I assigned responsibility for seven new manuscripts to each editor. Editors with financial accounting expertise experienced a heavier workload. In addition, Nick McGuigan and Sandy Hilton, who are serving as co-editors of a special issue on *Educating the Future Accounting Professional: Actively Shaping Professional Identities for a Rapidly Changing World*, are handling the 14 manuscript submissions received in 2018. All 17 editors agreed to serve an additional six months (until June 30, 2019) to support my extended tenure as senior editor.

Cook Prize Winners

In May 2018, *Issues* again published summaries of the teaching domain statements from the 2017 Cook Prize winners' applications, with the intent of recognizing more fully the contributions these excellent teachers have made to the field of accounting education, as well as the generosity of Michael and Mary Anne Cook and the Deloitte Foundation. We plan to publish a similar article recognizing the three 2018 Cook Prize winners in May (or August) 2019, with an introduction by Nancy A. Bagranoff, the convener of the 2018 Cook Prize Committee.

Special Issues

David E. Stout, the former John S. and Doris M. Andrews Endowed Chair of Accounting in the Williamson College of Business Administration at Youngstown State University, was the guest editor of a special section of the August 2018 issue on critical reflections. The intent of this special section was to document and preserve for the academy valuable self-reflective insights of several experienced senior colleagues. The nine contributors represented various accounting disciplines, both public and private schools, and diverse perspectives.

Two current editors of *Issues*, Sandy Hilton and Nicholas McGuigan, are serving as guest editors of a themed issue on *Educating the Future Accounting Professional: Actively Shaping Professional Identities for a Rapidly Changing World*. As of December 2018, *Issues* has received 14 new submissions that are currently in the review process. We have extended the deadline for submitted papers to June 30, 2019.

2017 Best Paper Award

At the 2018 AAA annual meeting, Allen Blay and M. G. (Bud) Fennema, both from Florida State University, received the *Issues* best paper award:

Blay, A. and M. G. Fennema, 2017. Are Accountants Made or Born? An Analysis of Self-Selection into the Accounting Major and Performance in Accounting Courses and on the CPA Exam. *Issues in Accounting Education* 32(3): 33-50. <https://aaajournals.org/doi/full/10.2308/iace-51583>.

IV. MANUSCRIPT FLOW AND PUBLICATION STATISTICS

Continued Lack of Published Educational Research

Issues received 116 new submissions in 2018 versus 100 submissions in 2017. The increase in new submissions is primarily due to the 14 submissions targeted for the special issue, *Educating the Future Accounting Professional: Actively Shaping Professional Identities for a Rapidly Changing World*. Of the 152 manuscripts available for evaluation in 2018 (both new submissions and revisions), the Journal Information Packet (JIP) reports a mean and median turn time of 50 days.

We continue to publish far more instructional resources than we do educational research manuscripts. In 2018, *Issues* received 36 new educational research manuscripts and 36 instructional research manuscripts for which I have made an initial decision as of February 26, 2019. I initially rejected almost 90% (32 ÷ 36) of submitted educational research articles versus two-thirds (24 ÷ 36) of instructional resources. The difficulty with publishing educational research continues to be submission quality. Most of the educational research studies that authors submit for publication consideration rely on surveys and only include descriptive statistics and t-tests to support their findings.

We typically receive more audit and financial-related instructional resources, than we do managerial, tax, and systems cases. The quality of the instructional resources utilizing data analytics has improved, as exemplified by “Using Visualization Software in the Audit of Revenue Transactions to Identify Anomalies” (Cunningham and Stein 2018).

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

International Presence

The journal maintains the goal of increasing its international presence and exposure. To this effect, the panel of editors and the editorial advisory and review board (as of December 31, 2018) include significant non-U.S. representation. Of the 74 active members of the editorial advisory and review board, approximately 20 percent are from outside the United States. The board includes representatives from four continents and nine different countries; the editor team represents three continents and four different countries:

Editorial Board Members (Number)	Editor Team (Number)
Australia (3)	Australia (2)
Canada (4)	Canada (2)
Germany (1)	Belgium (1)
Ireland (1)	United States (12)
New Zealand (1)	
South Africa (1)	
Spain (1)	
United Kingdom (2)	
United States (60)	

For more journal data and citation analysis, please see the December 2018 *Issues in Accounting Education* Information Packet, <https://aaajournals.org/userimages/ContentEditor/1556044532903/IACE-Info-Packet-2018-EOY-FINAL.pdf>

V. CONCLUSION

I appreciate the support of the editors and the editorial board members of *Issues*, as well as the *ad hoc* reviewers we sometimes use, for their service and support of the journal. I also appreciate the excellent level of support I receive from the AAA staff, particularly that of Mr. Nate Smith, senior managing editor of *Issues*. I also want to thank David Stout for his exemplary efforts as guest editor of the August 2018 special section on critical self-reflections.

APPENDIX A

Ad Hoc Reviewers

Mollie Adams	<i>Bradley University</i>
Sameer Alrishani	<i>Seneca College</i>
Lindsay Andiola	<i>Virginia Commonwealth University</i>
Amelia Baldwin	<i>University of South Alabama</i>
Karin Barac	<i>University of Pretoria</i>
Richard Bernardi	<i>Roger Williams University</i>
Ellen Best	<i>University of North Georgia</i>
Brooke Beyer	<i>Kansas State University</i>
James Bierstaker	<i>Villanova University</i>
Jacqueline Birt	<i>The University of Western Australia</i>
Lies Bouten	<i>IESEG School of Management</i>
Robert Braun	<i>Southeastern Louisiana University</i>
Alisa Brink	<i>Virginia Commonwealth University</i>
William Brink	<i>Miami University</i>
Steve Buchheit	<i>The University of Alabama</i>
Uday Chandra	<i>University at Albany, SUNY</i>
Christine Cheng	<i>The University of Mississippi</i>
Gia Chevis	<i>Baylor University</i>
Paul Coram	<i>The University of Adelaide</i>

Shannon Cornelison-Brown
Victoria Dickinson
Charles Elad
Hamilton Elkins
Kathy Enget
Lourens Erasmus
Carol Fischer
Adam Greiner
Amanda Grossman
Mahendra Gujarathi
Megan Hess
Brian Hogan
Nancy Johnson
Ambrose Jones III
Joanne Jones
Joan Lee
Ryan Leece
Ting-Ting Lin
James Long
Bertrand Malsch
David Marriott
Gary Monroe
Pamela Murphy
Stephen Perreault
Sue Ravenscroft
Wendy Schultz
Glennnda Scully
Debra Sinclair
Jared Soileau
Jerry Stevens
Theophanis Stratopoulos
Dana Wallace
Di Wu
Donald Young

Austin College
The University of Mississippi
University of Westminster
University of Saskatchewan
University at Albany, SUNY
University of South Africa
St. Bonaventure University
University of Denver
Murray State University
Bentley University
Washington and Lee University
University of Pittsburgh
Augsburg College
University of North Carolina at Greensboro
York University
Fairfield University
The University of Alabama at Birmingham
Ohio University
Auburn University
Queen's University
University of Winchester
UNSW Sydney
Queen's University
Providence College
Iowa State University
University of Manitoba
Curtin University
University of South Florida-St. Petersburg
Louisiana State University
University of Richmond
University of Waterloo
University of Central Florida
California State University, Bakersfield
Indiana University