



Editors' Report and Commentary on Volume 16

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Abstract

The *AIS Educator Journal (AISEJ)* is an online, peer-reviewed journal sponsored by the AIS Educator Association. *AISEJ* has published 67 peer-reviewed scholarly articles dedicated to the teaching of accounting information systems and related content in 16 annual volumes since 2006. We describe *AISEJ*'s operating activities during Volume 16's 2020–2021 fiscal year and provide brief commentary on the papers included.

Keywords

acceptance rate, AIS Educator Association, AIS Educator Journal, editors' report, APA 7

Acknowledgements

We are deeply grateful to the volunteer associate editors and ad hoc reviewers for their outstanding work on papers that appear in this volume. As always, we thank the many scholars who submitted their papers to the journal this year.

This report provides an overview of *AIS Educator Journal (AISEJ)* operations from July 2020 through June 2021, the Volume 16 fiscal year. It also includes brief comments on the papers accepted for publication in this volume.

Journal Operations

Continuing effects of the global pandemic impaired the timely production of *AISEJ* this year. As we close this volume, we want to express our appreciation to the associate editors, ad hoc reviewers, and other journal volunteers who helped us process submissions as they struggled with their pandemic-exacerbated workloads, preparing additional sections of online or hybrid courses and spending extra time with students who were struggling to learn accounting systems and data analytics in new modalities.

During this fiscal year, submissions were again lower than in previous years, and our difficulties finding ad hoc reviewers continued. The AIS Educator Association (AISEA) held its 2021 annual conference online after the pandemic forced the cancellation of the 2020 conference. We believe these factors limited the traditionally high level of interaction among AISEA members, which has been crucial in building the organization and this journal over the past two decades.

We hope the in-person conference in July 2022, with its informal discussions of ideas and early-version paper presentations, will increase the number of paper submissions. We also hope the software training sessions and teaching clinics at the conference will rejuvenate our members' creativity and increase paper submissions, too.

Submission Processing

Readers of the journal have asked us to include an acceptance rate in each published volume. Thus, we present in Table 1 data about the papers processed over the most recent three fiscal years.

Table 1

AISEJ Papers Submitted and Processed from July 2018 – June 2021

	Number of papers
Submitted	39
Accepted	12
Withdrawn by author(s)	3
Rejected	22
Remaining in process	2
Acceptance rate ^a	35.3 percent

^a[Accepted / (Accepted + Rejected)], [12 / (12 + 22)] = 35.3 percent

We believe the three-year period will give journal readers a better sense than a one-year measure. The 12 accepted papers were published in Volumes 14 (three papers), 15 (four papers), and 16 (five papers). These counts are for refereed papers only; they do not include editorials.

Editorial Leadership

AISEJ's policy is to operate with a two-person Editor-in-Chief team. Kimberly Swanson Church joined the team for this fiscal year (Volume 16) but has accepted a new position as Director of the School of Accountancy at Missouri State University and cannot continue in the role next year. Lorraine Lee, our planned replacement for Gary Schneider next year, will instead replace Kim; Gary has agreed to continue in his position for an additional year.

We have changed the Editor-in-Chief title to Senior Editor; thus, for Volume 17 (fiscal 2022), Gary and Lorraine will hold the title of Senior Editor. Lorraine will continue in that position for Volume 18 (fiscal 2023), and Betsy Haywood-Sullivan will replace Gary.

Adoption of APA 7 Style

For Volume 15, *AISEJ* editors decided to have the journal adopt the APA (American Psychological Association) style guidelines; however, the APA released a new version (APA 2000). Since this was a significant change, we delayed implementation for a year and began using APA 7 in this volume (16). We have received positive feedback from submitters, who find that having well-documented rules for citations, references, and formats makes it easier to prepare a paper for submission. We also believe that following APA formatting rules for tables, figures, and exhibits makes each easier to read.

Editors' Commentary on Papers Published in this Volume

Hayes et al. (2021), cognizant of the Lee et al. (2018) finding that accounting professionals Adobe Acrobat frequently respond to calls for information technology competencies in accounting curricula (Association to Advance Collegiate Schools of Business International [AACSB], 2018; Institute of Management Accountants [IMA], 2021). They provide a case that introduces students to specific Adobe Acrobat functions that accounting practitioners report using regularly. To motivate the case, they conducted a survey that extended the Lee et al. (2018) and learned more about accountants' use of Adobe Acrobat software, which allowed them to create an instructional case that introduces students to the ten document manipulation software functions they will most likely use in their careers. Hayes et al. (2021) provide extensive efficacy information on using the case with both graduate and undergraduate students.

In the second paper, Shin and Ennis (2021) present an instructional project in which students conduct an exploratory analysis of corporate income inequality. Students stage their analysis (using Microsoft Excel, Tableau, or other appropriate software) to clean and merge accounting data sets, then use data visualizations to identify the income inequality occurrences. The project allows students to experience the transformation of accounting data into useful information, perform drill-down analyses, and exercise critical thinking skills to identify the advantages and disadvantages of using various software tools in their work. Shin and Ennis (2021) report efficacy for both graduate and undergraduate students.

Many schools include service learning projects in their curricula. The accounting information systems (AIS) course can be an excellent placement for such projects, but schools and instructors face risks when implementing them. Bee et al. (2021) use the COSO Internal Control–Integrated Framework (2013) to create a handbook (including guidance and document templates) that instructors can use to mitigate the risks they face. By adopting the COSO internal control structure, with which most faculty members are familiar, instructors can achieve synergy in their service learning projects. Students also benefit by gaining hands-on experience with a widely used internal control environment (COSO) that they will likely see again in their careers.

Li and Lee (2021) craft a guided learning experience designed to simplify the learning of data joins, which is a foundational skill for anyone dealing with database queries or data analytics extract, transform, and load operations (Lawson & Street, 2021; Lee & Casterella, 2023). Unfortunately, most students find data joins confusing and challenging to implement correctly (Date, 2012). The Li and Lee (2021) experience helps students learn to create joins in Microsoft Access SQL, Alteryx, and Tableau. Instructors can choose to use any or all of these experiences depending on the needs of their students. Doing all three parts in an AIS or accounting analytics class will take about two weeks. The authors provide efficacy data for an administration of the learning experience in a small graduate accounting database course.

Responding to calls from practitioners (PricewaterhouseCoopers [PwC], 2015) and academic researchers (Schneider et al., 2015) alike, accounting programs are developing a variety of courses and curriculum revisions to incorporate data analytics topics. Gomaa et al. (2021) provide one approach in their paper: creating a data analytics elective course within an existing Master of Science in Accountancy (MSA) program. Using a competency-based framework (Lawson et al. 2014), the authors describe their process for generating foundational and accounting competencies and using them to develop program and course learning objectives. The four parts of the course are supported by specific learning objectives and mapped to specific assignments in the schedule of classes (see Gomaa et al. 2021, Appendix B). The authors provide comments from peer reviewers who evaluated the course as efficacy and explain how the course integrates with their existing MSA program.

These five papers include helpful resources for AIS educators that we hope will help our readership do a better job in their teaching. Each contributes significantly to the AIS education research literature that can inspire readers to teach better and create new cases, teaching tools, assignments, courses, and programs.

Conclusion

We are grateful to the AISEA, its members, and all our stakeholders who produce and use the content we publish in the journal. The exemplary work of our dedicated Associate Editors deserves recognition, and we thank Del DeVries, Dawna Drum, Betsy Haywood-Sullivan, Gail Hoover King, Lorraine Lee, Conni Lehmann, and Brad Schafer. We also acknowledge the many constructive contributions of our volunteer ad hoc reviewers. Each processed submission requires at least four volunteers (Editor-in-Chief, Associate Editor, and two or three ad hoc reviewers) to evaluate the paper and to write developmental suggestions. The Appendix lists the names of those who reviewed one or more papers during the three years ending with Volume 16. Volunteer reviewers' time and effort are essential to the journal's quality and reputation. Thank you for making AISEJ a strong and recognized publication outlet for AIS education research. Sincere thanks and special mention also to our editorial assistant, Abby Bensen. We are grateful for her continued work with us. Finally, we thank those who submitted your work over the past year. Without you, we would not exist. We thank each of you for making AISEJ a continued vital publication outlet for AIS education research and teaching resources.

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Appendix

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A list of ad hoc reviewers for the most recent three years is published in the annual editor report.

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