

How to Publish Accounting Education Research

Elizabeth Almer, PhD., CPA
Retzlaff Director of Accounting
Senior Editor, *Issues in Accounting Education*
September 17, 2021



The School of Business

PORTLAND STATE UNIVERSITY

Caveat: Know Your Reward System...

“...education research is not just for “education researchers.” Instead, accounting education research is the only area of research that cuts across all subdisciplines (tax, audit, financial, managerial, etc.) and should be read and conducted by all members of the academic accounting community...” (Pasewark, 2020)

- ▶ Expectations at your university vs. broader career?
 - ▶ *Issues* is ranked as “A” by ABDC
- ▶ Where are you at in your career?
- ▶ If now is not right, how to stay connected?
 - ▶ Set up alerts at your library, read abstracts
 - ▶ Be proactive about asking to do reviews - contact editors directly or via a mentor
 - ▶ Learn by doing reviews - provide constructive, respectful feedback
 - ▶ “How to Review a Paper” (Oler & Pasewark, 2016)
 - ▶ For cases, work blind to the teaching notes



Myths about Accounting Education Scholarship

- ▶ **Myth 1: Is of lesser quality/rigor than non-education accounting research**
 - ▶ Often uses theory (generally cognitive psych or general education) but can also descriptively provide insights into research questions
 - ▶ Uses same methodologies (archival, survey, experimental, qualitative)
 - ▶ Can actually be trickier because of Human Subjects limitations
- ▶ **Myth 2: You don't need Human Subjects approval**
 - ▶ Updated AAA policy coming soon
 - ▶ Must be done beforehand, not after the fact
 - ▶ Good rule of thumb - do for any project and obtain from all coauthors' schools' IRB
- ▶ **Myth 3: You need a different skills set/process is different**
- ▶ **Myth 4: Cases are easy to publish**
 - ▶ Need clear measurable learning objectives - Great guidance at https://www.bu.edu/cme/forms/RSS_forms/tips_for_writing_objectives.pdf
 - ▶ Validation: learning objectives met AND that non-author faculty can easily implement
 - ▶ See Issues Editorial Policy for “menu” of validation options





Issues in Accounting Education

Types of Articles

- ▶ Educational Research
- ▶ Cases
- ▶ Learning Strategies
- ▶ Opinions (rare, generally invited)



The School of Business
PORTLAND STATE UNIVERSITY

Educational Research Topics

- ▶ Learning process
- ▶ Curriculum development
- ▶ Professional certification
- ▶ Assessment
- ▶ Career training
- ▶ Employment
- ▶ Use of emerging technologies
- ▶ Student characteristics that affect learning
- ▶ Faculty related issues (P&T, programs, the publication process)
- ▶ Trends affecting accounting education
- ▶ See *Issues* November 2020 issue for ideas
- ▶ *Special Issue* on Diversity, Equity and Social Justice in Accounting Education - submission deadline November 30, 2021

Standards for a good submission are really no different than any other accounting research paper!



Issues in Accounting Education

A Publication of the American Accounting Association

RESEARCH INITIATIVES IN ACCOUNTING

Research Initiatives in Accounting Education
Elizabeth Dreike Almer

Research Initiatives in Accounting Education: A Proposed Agenda for Accounting Education Research
William R. Pasewark

Research Initiatives in Accounting Education: Improving Learning Effectiveness
Erin E. Jordan and Janet A. Samuels

Research Initiatives in Accounting Education: Serving and Enhancing the Profession
Alisa G. Brink and Bernhard E. Reichert

Research Initiatives in Accounting Education: Transforming Today's Students into Accounting Professionals
Paul E. Madsen

Research Initiatives in Accounting Education: Providing Access to Education and Obtaining Credentials
Joleen Kremin and William R. Pasewark

Research Initiatives in Accounting Education: Managing Academic Programs
Susan M. Albring and Randal J. Elder

Research Initiatives in Accounting Education: Developing and Utilizing Faculty
Douglas M. Boyle and Dana R. Hermanson

Research Initiatives in Accounting Education: Toward a More Inclusive Accounting Academy
Helen Brown-Liburd and Jennifer R. Joe

Research Initiatives in Accounting Education: Research Relevance and Research Productivity
Jared S. Moon and David A. Wood

Appendix A

Summary of Selected Research Questions and Related Contributions

Proposed Research Question	Expected Contribution
Changing Content and Curriculum <i>Prerequisite Courses</i> —Does the sequencing of prerequisite courses affect learning outcomes (performance, withdrawal rates) in intermediate accounting? Are other sources of prerequisite knowledge (online courses, YouTube) as effective as traditional introductory accounting courses in successful completion of upper-division accounting courses? <i>Soft Skills</i> —How can concepts like data analysis, ethics, technology, business writing, and soft skills best be incorporated into the accounting curriculum?	Understanding how the delivery and sequencing of prerequisite courses affects student learning and success in upper-division courses. Instructors can be better prepared to integrate these concepts into their accounting courses or build standalone courses as appropriate.
Changing Content Delivery Methods <i>Active Learning</i> —Which active learning techniques are most effective for delivering content in a problems-based or subjective content-based course? Which accounting courses are best suited to a flipped classroom model? <i>Experiential Learning</i> —How do experiences outside the classroom affect learning outcomes inside the classroom?	Active learning has been shown to be more effective than passive learning. Answering these questions can help instructors effectively implement active learning techniques in their accounting courses. Many accounting students have accounting experience outside the classroom. Understanding how these experiences affect learning accounting concepts can help guide curriculum decisions.
Changing Classroom Environments <i>Online Classrooms</i> —Which accounting courses are best suited for online delivery? Is online learning as effective as face-to-face learning in teaching soft skills? Does learning effectiveness differ for synchronous versus asynchronous online teaching? <i>Hybrid Classrooms</i> —How can a HyFlex classroom model best be integrated into the accounting curriculum? What type of learning activities are effective for simultaneous in-person and online learning?	As schools expand their online presence, it will be important to understand which courses and content are best suited for delivery in an online environment and which design choices lead to more effective learning outcomes. Disruptive events and diverse student needs have led to the necessity of flexibility in classroom environments. Answers to these questions can help guide instructors as they redesign their courses for resiliency.
Changing Student Population <i>Student Attributes</i> —How do accounting students' individual characteristics influence learning outcomes? How does the diversity of the accounting student population affect learning outcomes? How can accounting concepts best be delivered to students with significant time commitments outside the classroom? <i>Student Retention</i> —How can accounting programs effectively attract, retain, and educate transfer and other students for the accounting major?	Accounting classrooms today are more diverse than ever before. Understanding and targeting the needs of a diverse student population will be essential to ensuring effective learning for all students. Research addressing these questions could provide insights useful to administrators developing an accounting curriculum.
Changing Measures of Learning and Performance <i>Mediating and Moderating Variables</i> —Evaluating intermediate variables that may impact learning effectiveness (e.g., cognitive or affective variables) <i>Learning How to Learn</i> —How can students be taught "how to learn"?	Exploring research questions using measures in addition to course/exam grade will be informative in determining models of effective learning. Accounting requires new ways of thinking. Answering this question can ensure that we are not training students to just memorize concepts, but to think analytically and pragmatically about accounting issues.

Cases

- ▶ Motivation - *Incremental* contribution, cases get stale
- ▶ Case content - go beyond “back of chapter” but avoid being overly complex
- ▶ Learning objectives - can be reliability measured, map out
 - ▶ case requirements -> learning objectives -> validation
- ▶ Validation
 - ▶ Pre/post design best for knowledge based. Experiential “I learned” is weaker
 - ▶ Should show (1) meets learning objectives and (2) easy for non-author instructor to implement
 - ▶ Solicit feedback from non-author instructors if has only been run by author instructor
- ▶ Teaching notes - non-author instructor work case blind to verify
- ▶ Exemplar recent cases
 - ▶ “Making the Trade in the NBA” (Nylen & Huels, forthcoming)
 - ▶ “Wealthy Watches Inc” (Andiola et al., forthcoming)
 - ▶ “Using Data Analytics to Evaluate Policy Implications” (Cheng & Varadharajan, 2021)
 - ▶ “Incorporating Data Analytics in a Technical Tax Setting” (Laplante & Vernon, 2021)

Learning Strategies

- ▶ Motivation - Turnkey activities/materials that fill a void
 - ▶ Something faculty struggle with, is too complex/time consuming to create, free, better, novel
 - ▶ Theoretical underpinning BUT not testing that theory, OR logically can explain why helpful
- ▶ Examples
 - ▶ “The Ethics Interview: Connecting Students with Professionals” (Killian et al., forthcoming)
 - ▶ “Fighting Fire With Fire: Using Excel Macros” (Lux & Knight, 2021)
 - ▶ “The Information Game” (Bowen et. al., 2021)
 - ▶ “Witnessing Your Own Cognitive Bias: A Compendium of Classroom Exercises” (Fay & Montague, 2015)
 - ▶ “Using Virtual Worlds to Simulate Real-World Audit Procedures” (Buckless et al., 2014)
- ▶ Learning objectives if addresses student learning or engagement- articulate the goals
- ▶ Validate learning objectives met AND easy to implement
 - ▶ Faculty feedback
 - ▶ Student feedback
- ▶ Implementation guidance
 - ▶ Clear, detailed and complete. Turnkey!
 - ▶ Supporting materials - rubrics, files, student handouts, etc.

*Look for updated
editorial policy in
2022*



What to do before submitting any manuscript

- ▶ Thoroughly vet your design/learning objectives/validation with experienced accounting education researchers before execution
- ▶ Carefully review the Editorial Policy and find a recent “model” article
- ▶ Hire a copy editor if needed
- ▶ Have an experienced colleague or two read your manuscript again

Most desk rejects seem to have not taken these steps!



Accounting education research can be viewed as “high risk”...



The School of Business
PORTLAND STATE UNIVERSITY

Call for Registered Reports (Janet Samuels)

- ▶ **Stage 1:** Submit a proposed study with a completed “front end”
 - ▶ RQ(s), motivation, background literature, any proposed hypotheses
 - ▶ Describe proposed research design and analyses
 - ▶ Include survey, experimental materials, etc.
 - ▶ Must be well-developed!
- ▶ Editor and reviewers will evaluate (see IAE website)
- ▶ Stage 1 can result in Reject, R&R, or “in-process” acceptance
- ▶ **Stage 2:** Complete the proposed study and submit final paper
- ▶ Editors and reviewers will evaluate for adherence to Stage 1 agreement and appropriate analysis of data
 - ▶ Additional Post-hoc analyses (clearly labeled) are encouraged
 - ▶ Final acceptance is not based on outcome of results



Questions?



The School of Business
PORTLAND STATE UNIVERSITY