Editor’s Forward

The North American Accounting Society (NAAS) is comprised of a group of dedicated accounting academics who over the years have gathered in the spring semester in Chicago as one of the groups, who together with ten other disciplines, converge under the umbrella of the Midwest Business Administration Association (MBAA), which was founded in 1964. My entry into NAAS dates to the late 1990’s, where I remember feeling welcome the first year. In subsequent years, I felt camaraderie with like-minded individuals who are energized by and devoted to the accounting discipline and furtherance of techniques to continuously improve our teaching, research, and writing skills. It has truly been a joy to be a part of this group and to network with others who led the organization in the past, as well as the new members that find our group each year.

The possibility of establishing our own journal has been discussed by members of the NAAS Board at every Board meeting in recent years, as we sorted through the various factors that needed to be addressed. This inaugural issue has been at least a decade in the making. On behalf of the North American Accounting Society (NAAS) Board and Officers, I am pleased to present the first issue of The North American Accounting Studies. This issue was a privilege to edit, not just because of the submission of quality work in a variety of accounting areas, but also because of the interaction and correspondence with a group of eighteen dedicated individuals who did blind reviews of the submissions. Those reviewers seriously considered the NAAS aim to improve research and writing, by providing review comments that would facilitate improvement in manuscripts. Twelve submitted papers went through the review process to yield the three accepted papers included within this issue. We hope to double the issues and the submissions this forthcoming year; please consider submitting your manuscripts to The North American Accounting Studies.

The inaugural issue begins with Are gift cards really liabilities? A class exercise exploring Starbucks Corporation by David Gray, North Central College and Brian Huels, University of Wisconsin – Whitewater. This article is a case study suited to different accounting courses; I have already used the information that I learned from this case in my Auditing course; the subject matter roused student interest in a remarkable way.

Next follows Alice E. Keane’s article from Governors State University entitled From Bellas Hess to Wayfair: An analysis of Supreme Court jurisprudence on the physical presence rule. This summer the landmark ruling of the Supreme Court rejected the physical presence rule that has prohibited states from taxing online sales. This analysis provides background and implications of the case that provides states with the means to increase sales and use tax revenues from remote sellers.

The final article is The narrowing of academic accounting: The diminishing range of doctoral student interest by Timothy J. Fogarty of Case Western Reserve University. This study highlights the research interests of three cohorts of doctoral students who represented the AAA Doctoral Consortium in 1987, 2006, and 2018. The evidence suggests that the variety of research interests in doctoral education in accounting have narrowed during recent decades. An interpretation of the trends is provided, as well as the implications.

Like most endeavors, this one came to realization only through the efforts and support of many individuals. First and foremost, sincere appreciation is extended to Associate Editor Essam Elshafie of
Northeastern Illinois University for his persistence and enduring effort with many details to ready the journal, including the platform to facilitate a smooth process. Without his determination, this would not have been seen through to fruition. A strong thank you to the members of the Editorial Board for their support, and their help in doing article reviews, along with a number of other reviewers who will remain unnamed to protect the blind review aspect. I am indebted to these individuals who volunteered to review papers during the hot summer months. Also thanks to Jack of Western Illinois University (WIU) who volunteered in 2011 to let the NAAS group publish a special issue of the Journal of Contemporary Business Issues that was housed at WIU. This initial foray helped us master the learning curve that in time gave way to this inaugural issue of The North American Accounting Studies. Finally, thank you to the collegial accounting educators who comprise the NAAS group. I hope to see former, current, and new members at our March 27-29, 2019 meeting at the Palmer House in Chicago. Please enjoy this issue.

- Carol M. Jessup, Editor-in-Chief
University of Illinois Springfield