

Editor's Forward – Volume 2, Issue 1 - 2019

The North American Accounting Society (NAAS) is comprised of collegial accounting academics and practitioners who gather for a 2.5 day conference each spring in Chicago. The NAAS group, along with ten other business-related societies and associations, unite under an umbrella organization known as the Midwest Business Administration Association (MBAA), originally founded in 1964. Related to the inaugural 2018 issue of *The North American Accounting Studies*, we are proud to note that metrics from our open-source journal platform already indicate readership from 36 countries for the journal.

On behalf of the NAAS Board and Officers and the Journal Editorial Board members, we present a second issue of *The North American Accounting Studies*. This issue is the result of submitted work by authors as well as a group of colleagues who completed blind reviews. While it is the journal's aim to "provide a forum for the publication of quality accounting research," our reviewers help make this possible through efforts aimed to develop and recognize individual efforts in the field of accounting, to facilitate improvement in manuscripts, and to allow application and exchange of accounting-related ideas. 2019 heralded the good news that *The North American Accounting Studies* is white-listed in Cabell's Directory of Business Publishing Opportunities. Please consider submitting your manuscripts to *The North American Accounting Studies*.

This issue begins with an empirical study reviewing a paradigm shift within a long-standing premier accounting publication. Over 20 years of journal issues were sampled across four time periods, beginning in 1926 and concluding in 2007 in the piece *Who decides what is publishable? Empirical study on the influence of a journal's editorial board on the observed paradigm shift in US academic accounting research*. This work was completed by Khalid R. Al-Adeem of King Saud University.

Our second article is by JP Stearns from Eastern Kentucky University who conducted experimental research looking at the *Intervening effects of the personality dimension agreeableness on negotiation strategy selection in budget negotiations*. His analysis combines behavioral accounting issues within the managerial accounting space; specifically he highlights the role of information sharing and selected organizational factors in the intentions to pursue integrative budget negotiation strategies.

The final article is a classroom- tested exercise involving the research and application of impairment standards under both U.S. GAAP and IFRS. Rubrics will help interested users evaluate student efforts in research, business writing, and consideration of the ethical issues in the case. The work *Deciding when and how to impair goodwill: The case of Enervate Inc.* was a team effort: Jason C. Porter of Washington State University, Jane M. Weiss of University of Wisconsin-Whitewater, and Philip Church.

Sincere appreciation is extended to many individuals; in particular Associate Editor Essam Elshafie of Northeastern Illinois University for his enduring efforts. Thanks are extended to members of the Editorial Board for their support. Finally, thanks to those who comprise the NAAS group. I hope to see current and new members at the March 25-27, 2020 meeting at the Palmer House in Chicago. Please enjoy this issue.

- Carol M. Jessup, Editor-in-Chief
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