

## Editor's Welcome to Volume 4, Issue 1, 2021

It is a pleasure to present the 2021 edition of the *North American Accounting Studies Journal*.

The North American Accounting Society (NAAS) is an organization for accounting academics and practitioners that was founded in 1986 as a branch off from the Midwest AAA joining the umbrella group MBAA International and has held annual meetings in Chicago since its founding. The *North American Accounting Studies Journal* is the accounting research journal sponsored by the North American Accounting Society and the journal's purpose is to provide a forum for the publication of quality accounting research.

On behalf of the NAAS Board and Officers and the Journal Editorial Board members, we present the fourth volume of The *North American Accounting Studies Journal*. The articles in this issue are the result of submitted manuscripts by authors which underwent double-blind peer review by a group of anonymous and dedicated colleagues who volunteer their expertise and service. Our reviewers are essential to the journal's aim to provide a forum for the publication of quality accounting research, through their efforts to provide constructive feedback, used to facilitate manuscript improvement. Thank you to each reviewer who helped make this issue possible. If you are interested and willing to be considered as a reviewer for the journal, please contact one of the editors.

The *North American Accounting Studies Journal* remains white-listed in Cabell's Directory of Business Publishing Opportunities. The journal is proud to note that metrics of downloads from the journal are continuing to increase from an ever-growing number of institutions both in the United States as well as internationally. The journal is maintaining its stated goal of an approximately 25% acceptance rate. Please consider submitting your work to the journal.

The three papers published in this issue of the *North American Accounting Studies Journal* represent a diverse group of research articles. These authors and all of the authors submitting papers to the journal during this cycle are to be commended for maintaining active research agendas during this very trying time of a Covid19 pandemic.

The first paper titled, "*Wayfair* Sales Tax Nexus: An Illustrative Case Study of Data Analytics and Data Visualization in an Introductory Tax Course," by David K. Horn and Jacob Enger, is a classroom tested case dealing with skills needed by tax accountants. The case study focuses on the impact of the sales tax economic nexus standards established by the U.S. Supreme Court in *South Dakota v. Wayfair, Inc.* Students are required to research the evolution of sales tax nexus as applied to businesses, analyze sales data to assess the impact of the law change on a fictitious manufacturing company, and develop visualizations using Tableau. This is a timely case emphasizing an important technology skill that accounting students should master. If you teach tax classes you should look at this case and consider implementing it.

Our second paper, "Increasing Retention for At-Risk Students," by K.C. Rakow and Pamela M. Schwer, addresses both the growing debate on whether the return on investment of a college degree is worth it or not along with the many obstacles that face at-risk students, namely

underrepresented minorities, first-generation college students, and students on Pell grants. The authors employed a process to attract and retain at-risk students in their accounting program. The approach used created an environment in which the students were not only more informed about the accounting profession but better prepared to be successful once entering the profession. The program's efforts proved to be successful, and more importantly, it can be utilized and adapted to other institutions to further increase the visibility and diversity of the accounting profession.

The final paper in this edition is titled, "Is Public Accounting Eating its Seed Corn? An Assessment of the Outsourcing of Tax Work," by Timothy J. Fogarty. This paper provides arguably the first look at this important phenomenon; that for many years, public accounting firms have sent much of their tax compliance work to overseas centers for assembly and initial processing. This outsourcing of tax work has achieved labor cost savings for firms, however relocating the work that used to be done by US tax staff may have had some dysfunctional long-term consequences including inhibiting US staff skill and expertise development. This paper also considers possible solutions suggested by the tax practitioners that participated in interviews for this study.

In order to publish this journal significant work by many individuals is needed to make the journal successful. Many thanks go out to all involved in this journal for their generous volunteer efforts. First, my sincere appreciation is extended to my co-editor Essam Elshafie of Northeastern Illinois University. He has provided much work and leadership since the founding of this journal. The previous editor, Carol Jessup, deserves much credit for her unending hard work getting the journal off the ground and for her help in making the transition to my term as editor proceed as smoothly as possible. Also, immense thanks go to the journal's editorial board, all reviewers volunteering their services to conduct detailed, meaningful reviews of the submitted manuscripts, the NAAS officers and board, and to all that have submitted manuscripts to the journal and all attendees and presenters at the annual NAAS meetings.

It has been an honor to serve as the editor of the 2021 edition of the North American Accounting Studies Journal.

Jack Armitage, Editor-in-Chief  
University of Nebraska Omaha