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DESCRIPTION

The Journal of Accounting Education (JAEd) is a refereed journal dedicated to promoting and publishing research on accounting education issues and to improving the quality of accounting education worldwide.

The Journal provides a vehicle for making results of empirical studies available to educators and for exchanging ideas, instructional resources, and best practices that help improve accounting education. The Journal includes four sections: a Main Articles Section, a Teaching and Educational Notes Section, an Educational Case Section, and a Best Practices Section. Manuscripts published in the Main Articles Section generally present results of empirical studies, although non-empirical papers (such as policy-related or essay papers) are sometimes published in this section. Papers published in the Teaching and Educational Notes Section include short empirical pieces (e.g., replications) as well as instructional resources that are not properly categorized as cases, which are published in a separate Case Section. Note: as part of the Teaching Note accompany educational cases, authors must include implementation guidance (based on actual case usage) and evidence regarding the efficacy of the case vis-a-vis a listing of educational objectives associated with the case. To meet the efficacy requirement, authors must include direct assessment (e.g., grades by case requirement/objective or pre-post tests). Although interesting and encouraged, student perceptions (surveys) are considered indirect assessment and do not meet the efficacy requirement. The case must have been used more than once in a course to avoid potential anomalies and to vet the case before submission. Authors may be asked to collect additional data, depending on course size/circumstances.

The Best Practices section includes individual and institutional practices related to, for example, student recruitment, student advising, student retention, alumni relations, and efforts to integrate accounting practice and accounting education. These articles are typically shorter in length than Main Section (i.e., research-based) articles. While such papers do not need evidence obtained on the basis of an experimental design (e.g., pre- versus post-test comparison), some evidence regarding the value or benefit of the best practice should be included, along with a discussion of relevant costs (out-of-pocket as well as opportunity costs, such as faculty time, practitioner involvement, etc.). Finally, note that the JAEd publishes manuscripts on all topics that are relevant to accounting education, including uses of technology, learning styles, assessment, curriculum, and faculty-related issues.
AUDDIENCE

Teachers, Lecturers, Students of graduate institutions and researchers involved in accounting education.

ABSTRACTING AND INDEXING

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<table>
<thead>
<tr>
<th>Name</th>
<th>Affiliation</th>
</tr>
</thead>
<tbody>
<tr>
<td>M. Holtzblatt</td>
<td>Cleveland State University, Cleveland, Ohio, United States</td>
</tr>
<tr>
<td>D. Honore-Morris</td>
<td>Deakin University - Melbourne Burwood Campus, Melbourne, Victoria, Australia</td>
</tr>
<tr>
<td>B. Hora</td>
<td>University of Central Oklahoma, Edmond, Oklahoma, United States</td>
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<td>B. Howieson</td>
<td>The University of Adelaide, Adelaide, South Australia, Australia</td>
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<tr>
<td>M. Huber</td>
<td>Youngstown State University, Youngstown, Ohio, United States</td>
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<td>A. Igou</td>
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<td>University of Pretoria, Department of Accounting, Pretoria, South Africa</td>
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<td>G. Kaciuba</td>
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<tr>
<td>B. Kern</td>
<td>Indiana University South Bend, South Bend, Indiana, United States</td>
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<tr>
<td>S. Kern</td>
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<td>R. Lillie</td>
<td>California State University San Bernardino, San Bernardino, California, United States</td>
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<td>University of Vermont, Burlington, Vermont, United States</td>
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<td>E.M. Matsumura</td>
<td>University of Wisconsin Madison, Madison, Wisconsin, United States</td>
</tr>
<tr>
<td>L. Matuszewski</td>
<td>Northern Illinois University, Dekalb, Illinois, United States</td>
</tr>
<tr>
<td>N. McGuigan</td>
<td>Monash University Department of Accounting, Clayton, Victoria, Australia</td>
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<tr>
<td>C. McKnight</td>
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<td>J. Porter</td>
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<td>J.T. Reisch</td>
<td>East Carolina University, Greenville, North Carolina, United States</td>
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<tr>
<td>I. Sandu</td>
<td>Erasmus University Rotterdam, Rotterdam, Netherlands</td>
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<td>A. Sangster</td>
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<tr>
<td>A. Savage</td>
<td>University of Alabama at Birmingham, Birmingham, Alabama, United States</td>
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<tr>
<td>R. Sawyers</td>
<td>North Carolina State University, Raleigh, North Carolina, United States</td>
</tr>
<tr>
<td>M. Sheets</td>
<td>University of Central Oklahoma, Edmond, Oklahoma, United States</td>
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<tr>
<td>D. Sinason</td>
<td>Northern Illinois University, Dekalb, Illinois, United States</td>
</tr>
<tr>
<td>J. Stanfield</td>
<td>Ball State University, Muncie, Indiana, United States</td>
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<tr>
<td>S. Stephenson</td>
<td>Kennesaw State University, Kennesaw, Georgia, United States</td>
</tr>
<tr>
<td>T. Stephenson</td>
<td>University of Alaska Anchorage, Anchorage, Alaska, United States</td>
</tr>
<tr>
<td>L. Stevenson</td>
<td>University of St Andrews School of Management, St. Andrews, United Kingdom</td>
</tr>
<tr>
<td>I.C. Stuart</td>
<td>Norwegian School of Economic and Business Administration Department of Accounting Auditing and Law, Bergen, Norway</td>
</tr>
<tr>
<td>M. Stuebs</td>
<td>Baylor University, Waco, Texas, United States</td>
</tr>
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<td>S. Summers</td>
<td>Brigham Young University, Provo, Utah, United States</td>
</tr>
<tr>
<td>M. Tharaposs</td>
<td>RMIT University, Melbourne, Victoria, Australia</td>
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<tr>
<td>L. Thorne</td>
<td>York University, Toronto, Ontario, Canada</td>
</tr>
<tr>
<td>N. Tschakert</td>
<td>Salem State University, Salem, Massachusetts, United States</td>
</tr>
<tr>
<td>K. Watty</td>
<td>Deakin University, Geelong, Victoria, Australia</td>
</tr>
<tr>
<td>T.R. Waymire</td>
<td>Middle Tennessee State University, Murfreesboro, Tennessee, United States</td>
</tr>
<tr>
<td>J. Weber</td>
<td>University of Northern Colorado, Greeley, Colorado, United States</td>
</tr>
<tr>
<td>M. Weidennmier Watson</td>
<td>University of North Carolina at Charlotte Belk College of Business, Charlotte, North Carolina, United States</td>
</tr>
<tr>
<td>G. Weinstein</td>
<td>John Carroll University Boler College of Business, Cleveland, Ohio, United States</td>
</tr>
<tr>
<td>P. Wells</td>
<td>Auckland University of Technology, Auckland, New Zealand</td>
</tr>
<tr>
<td>J. Wong</td>
<td>University of Nevada Reno, Reno, Nevada, United States</td>
</tr>
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GUIDE FOR AUTHORS

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Divide the article into clearly defined sections.
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Please ensure the figures and the tables included in the single file are placed next to the relevant text in the manuscript, rather than at the bottom or the top of the file. The corresponding caption should be placed directly below the figure or table.

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This journal uses double-blind review, which means the identities of the authors are concealed from the reviewers, and vice versa. More information is available on our website. To facilitate this, please include the following separately:

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Regardless of the file format of the original submission, at revision you must provide us with an editable file of the entire article. Keep the layout of the text as simple as possible. Most formatting codes will be removed and replaced on processing the article. The electronic text should be prepared in a way very similar to that of conventional manuscripts (see also the Guide to Publishing with Elsevier). See also the section on Electronic artwork.

To avoid unnecessary errors you are strongly advised to use the ‘spell-check’ and ‘grammar-check’ functions of your word processor.

**Article structure**

**Educational Case submissions**

Submit such cases in one file but labeled as two major parts—the case (including the abstract and a set of Keywords as page 1), and a Teaching Note (TN). Write the case with the student in mind as the reader. The last part of the case is a set of case questions or requirements. The TN typically contains four parts:

- **Educational Objectives** (i.e., what it is that the case user is trying to accomplish): this set of objectives is the focus of the information reported in the following section. Authors should review the literature and provide a summary of how the submitted case differs from other published cases/exercises.

- **Evidence Regarding Case Efficacy** (i.e., evidentiary support for using the case vis-a-vis the set of specified educational objectives): what evidence is there that the case in fact is effective in terms of accomplishing pre-specified educational objectives? To meet the efficacy requirement, authors must include direct assessment (e.g. grades by case requirement/objective or pre-post tests). Although interesting and encouraged, student perceptions (surveys) are considered indirect assessment and do not meet the efficacy requirement. The case must have been used more than once in a course to avoid potential anomalies and to vet the case before submission. Authors may be asked to collect additional data, depending on course size/circumstances.

- **Implementation Guidance** (based on actual class testing of the case): the authors should provide recommendations for successful use of the case; this discussion is enhanced to the extent that the case writer also addresses potential pitfalls in case usage, along with strategies to deal successfully with these issues; authors should discuss the assumed context for the case (for example: What is the required student background for successful case usage? Where in the curriculum can or should the case be used? Where and how has the case been implemented [staged] within a given course?)
• Recommended Solutions (to the case assignments/requirements): Although not published, authors must include solutions with the submission. It is helpful to point out areas of potential disagreement or areas of potential difficulty by students. It is sometimes helpful, depending on the nature of the case, to provide alternative answers or viewpoints.

The overall intention of the above requirements is two-fold: one, to improve the quality of the cases published in the journal; two, to increase the probability that other accounting educators will use these cases successfully.

_**Teaching and Educational Notes**_

Evidence of teaching effectiveness (if applicable), though not required as a condition for publication, would increase the likelihood of acceptance of these submissions. If the submission relates to an instructional exercise, see efficacy requirements and parts for educational cases.

_Subdivision - numbered sections_

Divide your article into clearly defined and numbered sections. Subsections should be numbered 1.1 (then 1.1.1, 1.1.2, ...), 1.2, etc. (the abstract is not included in section numbering). Use this numbering also for internal cross-referencing: do not just refer to 'the text'. Any subsection may be given a brief heading. Each heading should appear on its own separate line.

_**Introduction**_

State the objectives of the work and provide an adequate background, avoiding a detailed literature survey or a summary of the results.

_**Material and methods**_

Provide sufficient details to allow the work to be reproduced by an independent researcher. Methods that are already published should be summarized, and indicated by a reference. If quoting directly from a previously published method, use quotation marks and also cite the source. Any modifications to existing methods should also be described.

_**Theory/calculation**_

A Theory section should extend, not repeat, the background to the article already dealt with in the Introduction and lay the foundation for further work. In contrast, a Calculation section represents a practical development from a theoretical basis.

_**Results**_

Results should be clear and concise.

_**Discussion**_

This should explore the significance of the results of the work, not repeat them. A combined Results and Discussion section is often appropriate. Avoid extensive citations and discussion of published literature.

_**Conclusions**_

The main conclusions of the study may be presented in a short Conclusions section, which may stand alone or form a subsection of a Discussion or Results and Discussion section.

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If there is more than one appendix, they should be identified as A, B, etc. Formulae and equations in appendices should be given separate numbering: Eq. (A.1), Eq. (A.2), etc.; in a subsequent appendix, Eq. (B.1) and so on. Similarly for tables and figures: Table A.1; Fig. A.1, etc.

_**Vitae**_

Submit a short (maximum 100 words) biography of each author, along with a passport-type photograph accompanying the other figures. Please provide the biography in an editable format (e.g. Word), not in PDF format.

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