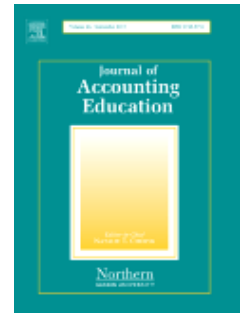




TABLE OF CONTENTS

●	Description	p.1
●	Audience	p.1
●	Abstracting and Indexing	p.2
●	Editorial Board	p.2
●	Guide for Authors	p.4



ISSN: 0748-5751

DESCRIPTION

The Journal of Accounting Education (JAE) 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- preferably 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 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 JAE publishes manuscripts on all topics that are relevant to accounting education, including uses of technology, learning styles, assessment, curriculum, and faculty-related issues.

AUDIENCE

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

ABSTRACTING AND INDEXING

ABI/Inform
Scopus

EDITORIAL BOARD

Editor-in-Chief

Natalie Tatiana Churyk, Ph.D., C.P.A., Department of Accountancy, 345T, College of Business, Northern Illinois University, DeKalb, Illinois 60115, USA

Associate Editors

Alan Reinstein, Wayne State University, Detroit, MI, USA

Timothy J. Fogarty, Case Western Reserve University, Cleveland, Ohio, USA

Philip Hancock, University of Western Australia, Crawley, Western Australia, Australia

Donald E. Wygal, Rider University, Lawrenceville, New Jersey, USA

Joan Ballantine, Ulster University, Belfast, Ireland

Dale Flesher, University of Mississippi, Oxford, Mississippi, USA

E. Kent St. Pierre, Saint Joseph's University, Philadelphia, Pennsylvania, USA

Bonnie K. Klamm, North Dakota State University, Fargo, North Dakota, USA

Mahendra Gujarathi, Bentley University, Waltham, Massachusetts, USA

Claire Kamm Latham, Washington State University Vancouver, Vancouver, Washington, USA

Editorial Board

M. Akers, Marquette University, Milwaukee, Wisconsin, USA

A. Alhadrami, University College of Bahrain, Saar, Bahrain

E.D. Almer, Portland State University, Portland, Oregon, USA

S. Anderson, Elon University, Elon, North Carolina, USA

B.A. Apostolou, West Virginia University, Morgantown, West Virginia, USA

J. Arquero Montaño, Universidad de Sevilla, Seville, Spain

D. Bline, Bryant University, Smithfield, Rhode Island, USA

E. Boyas, University of Pittsburgh, Pittsburgh, Pennsylvania, USA

M. Bradbury, Massey University, Auckland, New Zealand

C.S. Burns, University of Colorado Boulder, Boulder, Colorado, USA

T. Calderon, University of Akron, Akron, Ohio, USA

D. Caplan, University at Albany, SUNY, Albany, New York, USA

A. L. Christensen, Montana State University, Bozeman, Montana, USA

D.L. Crumbley, Louisiana State University, Baton Rouge, Louisiana, USA

S.M. Curtis, University of Illinois at Urbana-Champaign, Champaign, Illinois, USA

J. Dorminey, West Virginia University, Morgantown, West Virginia, USA

A. Duff, University of the West of Scotland, Ayr, UK

A.C. Dzurainin, Northern Illinois University, DeKalb, Illinois, USA

T. Eaton, Miami University, Oxford, Ohio, USA

D. Elnathan, College of Management - Academic Studies (COMAS), Rishon Lezion, Israel

E. Evans, Macquarie University, Sydney, New South Wales, Australia

M. Fischer, University of Texas, Tyler, Texas, USA

B. Flood, Dublin City University, Dublin, Ireland

D. R. Fordham, James Madison University, Harrisonburg, VA, USA

E. Gammie, Robert Gordon University, Aberdeen, Scotland, UK

D. Gasbarro, Murdoch University, Murdoch, Western Australia, Australia

M.A. Geiger, University of Richmond, Richmond, Virginia, USA

A.A. Gramling, Colorado State University, Fort Collins, Colorado, USA

P.P. Gupta, Lehigh University, Bethlehem, Pennsylvania, USA

T. Hassall, Sheffield Hallam University, Sheffield, UK

J.M. Hassell, Indiana University, Bloomington, Indiana, USA

E. G Henry, Southeast Missouri State University, Cape Girardeau, Missouri, USA

J. Hepp, University of Illinois at Urbana-Champaign, Champaign, Illinois, USA

A.W. Hickey, West Virginia University, Morgantown, West Virginia, USA

J. Higgs, Florida Atlantic University, Boca Raton, Florida, USA

M. Holtzblatt, Cleveland State University, Cleveland, Ohio, USA

B. Hora, University of Central Oklahoma, Edmond, Oklahoma, USA

B. Howieson, University of Adelaide, Balhannah, South Australia, Australia

M. Huber, Youngstown State University, Youngstown, Ohio, USA

A. Igou, University of Northern Iowa, Cedar Falls, Iowa, USA

D.J. Janvrin, Iowa State University, Ames, Iowa, USA

P. Jennings, University of Winchester, Winchester, England, UK
J. Joyce, Sheffield Hallam University, Sheffield, UK
G. Kaciuba, St Mary's University, San Antonio, Texas, USA
J.E. Ketz, Pennsylvania State University, University Park, Pennsylvania, USA
J.L. Krogstad, Creighton University, Omaha, Nebraska, USA
C. Andrew Lafond, La Salle University, Philadelphia, PA, USA
R. Lillie, California State University at San Bernardino, San Bernardino, California, USA
S. Lowensohn, University of Vermont, Burlington, Vermont, USA
S. Mason, DePaul University, Chicago, Illinois, USA
E.M. Matsumura, University of Wisconsin at Madison, Madison, Wisconsin, USA
L. Matuszewski, Northern Illinois University, DeKalb, Illinois, USA
N. McGuigan, Monash University, Caulfield East, Victoria, Australia
C. McKnight
A. McLelland, Auburn University, Auburn, Alabama, USA
F. Miley, University of Sussex, Brighton, England, UK
M. Nurunnabi, Prince Sultan University, Riyadh, Saudi Arabia
B. O'Connell, RMIT University, Melbourne, Victoria, Australia
E. Opdecam, Universiteit Gent, Gent, Belgium
J. Porter, University of Idaho, Moscow, Idaho, USA
L.M. Prober, Rider University, Lawrenceville, New Jersey, USA
R. Raschke, University of Nevada at Las Vegas, Las Vegas, Nevada, USA
A. Read, University of Canberra, Bruce, Australian Capital Territory, Australia
J. Rebele, Robert Morris University, Moon Township, Pennsylvania, USA
J.T. Reisch, East Carolina University, Greenville, North Carolina, USA
I. Sandu, Erasmus University Rotterdam, Rotterdam, Netherlands
A. Savage, University of Alabama at Birmingham, Birmingham, Alabama, USA
R. Sawyers, North Carolina State University, Raleigh, North Carolina, USA
M. Sheets, University of Central Oklahoma, Edmond, Oklahoma, USA
D. Sinason, Northern Illinois University, DeKalb, Illinois, USA
S. Stephenson, Kennesaw State University, Kennesaw, Georgia, USA
T. Stephenson, University of South Dakota, Vermillion, South Dakota, USA
L. Stevenson, University of St. Andrews, St. Andrews, Scotland, UK
A.-K. Stockenstrand, Uppsala Universitet, Uppsala, Sweden
M. Stuebs, Baylor University, Waco
S. Summers, Brigham Young University, Provo, USA
M. Tharapos, RMIT University, Melbourne, Victoria, Australia
L. Thorne, York University, Toronto, Ontario, Canada
N. Tschakert, Salem State University, Salem, Massachusetts, USA
K. Watty, Deakin University, Burwood, Melbourne, Victoria, Australia
T.R. Waymire, Middle Tennessee State University, Murfreesboro, Tennessee, USA
J. Weber, University of Nevada at Reno, Reno, Nevada, USA
M. Weidenmier Watson, University of North Carolina, Charlotte, North Carolina, USA
G. Weinstein, John Carroll University, Cleveland, Ohio, USA
P. Wells, Auckland University of Technology, Auckland, New Zealand
J. Wong, University of Nevada at Reno, Reno, Nevada, USA

GUIDE FOR AUTHORS

Your Paper Your Way

We now differentiate between the requirements for new and revised submissions. You may choose to submit your manuscript as a single Word or PDF file to be used in the refereeing process. Only when your paper is at the revision stage, will you be requested to put your paper in to a 'correct format' for acceptance and provide the items required for the publication of your article.

To find out more, please visit the Preparation section below.

Submission checklist

You can use this list to carry out a final check of your submission before you send it to the journal for review. Please check the relevant section in this Guide for Authors for more details.

Ensure that the following items are present:

One author has been designated as the corresponding author with contact details:

- E-mail address
- Full postal address

All necessary files have been uploaded:

Manuscript:

- Include keywords
- All figures (include relevant captions)
- All tables (including titles, description, footnotes)
- Ensure all figure and table citations in the text match the files provided
- Indicate clearly if color should be used for any figures in print

Graphical Abstracts / Highlights files (where applicable)

Supplemental files (where applicable)

Further considerations

- Manuscript has been 'spell checked' and 'grammar checked'
- All references mentioned in the Reference List are cited in the text, and vice versa
- Permission has been obtained for use of copyrighted material from other sources (including the Internet)
- A competing interests statement is provided, even if the authors have no competing interests to declare
- Journal policies detailed in this guide have been reviewed
- Referee suggestions and contact details provided, based on journal requirements

For further information, visit our [Support Center](#).

BEFORE YOU BEGIN

Ethics in publishing

Please see our information pages on [Ethics in publishing](#) and [Ethical guidelines for journal publication](#).

Declaration of interest

All authors must disclose any financial and personal relationships with other people or organizations that could inappropriately influence (bias) their work. Examples of potential conflicts of interest include employment, consultancies, stock ownership, honoraria, paid expert testimony, patent applications/registrations, and grants or other funding. If there are no conflicts of interest then please state this: 'Conflicts of interest: none'. [More information](#).

Submission declaration and verification

Submission of an article implies that the work described has not been published previously (except in the form of an abstract or as part of a published lecture or academic thesis or as an electronic preprint, see '[Multiple, redundant or concurrent publication](#)' section of our ethics policy for more information), that it is not under consideration for publication elsewhere, that its publication is approved by all authors and tacitly or explicitly by the responsible authorities where the work was carried out, and that, if accepted, it will not be published elsewhere in the same form, in English or in any other language, including electronically without the written consent of the copyright-holder. To verify originality, your article may be checked by the originality detection service [CrossCheck](#).

Changes to authorship

Authors are expected to consider carefully the list and order of authors **before** submitting their manuscript and provide the definitive list of authors at the time of the original submission. Any addition, deletion or rearrangement of author names in the authorship list should be made only **before** the manuscript has been accepted and only if approved by the journal Editor. To request such a change, the Editor must receive the following from the **corresponding author**: (a) the reason for the change in author list and (b) written confirmation (e-mail, letter) from all authors that they agree with the addition, removal or rearrangement. In the case of addition or removal of authors, this includes confirmation from the author being added or removed.

Only in exceptional circumstances will the Editor consider the addition, deletion or rearrangement of authors **after** the manuscript has been accepted. While the Editor considers the request, publication of the manuscript will be suspended. If the manuscript has already been published in an online issue, any requests approved by the Editor will result in a corrigendum.

Copyright

Upon acceptance of an article, authors will be asked to complete a 'Journal Publishing Agreement' (see [more information](#) on this). An e-mail will be sent to the corresponding author confirming receipt of the manuscript together with a 'Journal Publishing Agreement' form or a link to the online version of this agreement.

Subscribers may reproduce tables of contents or prepare lists of articles including abstracts for internal circulation within their institutions. [Permission](#) of the Publisher is required for resale or distribution outside the institution and for all other derivative works, including compilations and translations. If excerpts from other copyrighted works are included, the author(s) must obtain written permission from the copyright owners and credit the source(s) in the article. Elsevier has [preprinted forms](#) for use by authors in these cases.

For open access articles: Upon acceptance of an article, authors will be asked to complete an 'Exclusive License Agreement' ([more information](#)). Permitted third party reuse of open access articles is determined by the author's choice of [user license](#).

Author rights

As an author you (or your employer or institution) have certain rights to reuse your work. [More information](#).

Elsevier supports responsible sharing

Find out how you can [share your research](#) published in Elsevier journals.

Role of the funding source

You are requested to identify who provided financial support for the conduct of the research and/or preparation of the article and to briefly describe the role of the sponsor(s), if any, in study design; in the collection, analysis and interpretation of data; in the writing of the report; and in the decision to submit the article for publication. If the funding source(s) had no such involvement then this should be stated.

Funding body agreements and policies

Elsevier has established a number of agreements with funding bodies which allow authors to comply with their funder's open access policies. Some funding bodies will reimburse the author for the Open Access Publication Fee. Details of [existing agreements](#) are available online.

Open access

This journal offers authors a choice in publishing their research:

Subscription

- Articles are made available to subscribers as well as developing countries and patient groups through our [universal access programs](#).
- No open access publication fee payable by authors.

Open access

- Articles are freely available to both subscribers and the wider public with permitted reuse.
- An open access publication fee is payable by authors or on their behalf, e.g. by their research funder or institution.

Regardless of how you choose to publish your article, the journal will apply the same peer review criteria and acceptance standards.

For open access articles, permitted third party (re)use is defined by the following [Creative Commons user licenses](#):

Creative Commons Attribution (CC BY)

Lets others distribute and copy the article, create extracts, abstracts, and other revised versions, adaptations or derivative works of or from an article (such as a translation), include in a collective work (such as an anthology), text or data mine the article, even for commercial purposes, as long as they credit the author(s), do not represent the author as endorsing their adaptation of the article, and do not modify the article in such a way as to damage the author's honor or reputation.

Creative Commons Attribution-NonCommercial-NoDerivs (CC BY-NC-ND)

For non-commercial purposes, lets others distribute and copy the article, and to include in a collective work (such as an anthology), as long as they credit the author(s) and provided they do not alter or modify the article.

The open access publication fee for this journal is **USD 1800**, excluding taxes. Learn more about Elsevier's pricing policy: <http://www.elsevier.com/openaccesspricing>.

Green open access

Authors can share their research in a variety of different ways and Elsevier has a number of green open access options available. We recommend authors see our [green open access page](#) for further information. Authors can also self-archive their manuscripts immediately and enable public access from their institution's repository after an embargo period. This is the version that has been accepted for publication and which typically includes author-incorporated changes suggested during submission, peer review and in editor-author communications. Embargo period: For subscription articles, an appropriate amount of time is needed for journals to deliver value to subscribing customers before an article becomes freely available to the public. This is the embargo period and it begins from the date the article is formally published online in its final and fully citable form. [Find out more](#).

This journal has an embargo period of 24 months.

Elsevier Publishing Campus

The Elsevier Publishing Campus (www.publishingcampus.com) is an online platform offering free lectures, interactive training and professional advice to support you in publishing your research. The College of Skills training offers modules on how to prepare, write and structure your article and explains how editors will look at your paper when it is submitted for publication. Use these resources, and more, to ensure that your submission will be the best that you can make it.

Language (usage and editing services)

Please write your text in good English (American or British usage is accepted, but not a mixture of these). Authors who feel their English language manuscript may require editing to eliminate possible grammatical or spelling errors and to conform to correct scientific English may wish to use the [English Language Editing service](#) available from Elsevier's WebShop.

Submission

Our online submission system guides you stepwise through the process of entering your article details and uploading your files. The system converts your article files to a single PDF file used in the peer-review process. Editable files (e.g., Word, LaTeX) are required to typeset your article for final publication. All correspondence, including notification of the Editor's decision and requests for revision, is sent by e-mail.

PREPARATION

NEW SUBMISSIONS

Submission to this journal proceeds totally online and you will be guided stepwise through the creation and uploading of your files. The system automatically converts your files to a single PDF file, which is used in the peer-review process.

As part of the Your Paper Your Way service, you may choose to submit your manuscript as a single file to be used in the refereeing process. This can be a PDF file or a Word document, in any format or layout that can be used by referees to evaluate your manuscript. It should contain high enough quality

figures for refereeing. If you prefer to do so, you may still provide all or some of the source files at the initial submission. Please note that individual figure files larger than 10 MB must be uploaded separately.

References

There are no strict requirements on reference formatting at submission. References can be in any style or format as long as the style is consistent. Where applicable, author(s) name(s), journal title/book title, chapter title/article title, year of publication, volume number/book chapter and the pagination must be present. Use of DOI is highly encouraged. The reference style used by the journal will be applied to the accepted article by Elsevier at the proof stage. Note that missing data will be highlighted at proof stage for the author to correct.

Formatting requirements

There are no strict formatting requirements but all manuscripts must contain the essential elements needed to convey your manuscript, for example Abstract, Keywords, Introduction, Materials and Methods, Results, Conclusions, Artwork and Tables with Captions.

If your article includes any Videos and/or other Supplementary material, this should be included in your initial submission for peer review purposes.

Divide the article into clearly defined sections.

Figures and tables embedded in text

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.

Peer review

This journal operates a double blind review process. All contributions will be initially assessed by the editor for suitability for the journal. Papers deemed suitable are then typically sent to a minimum of one independent expert reviewer to assess the scientific quality of the paper. The Editor is responsible for the final decision regarding acceptance or rejection of articles. The Editor's decision is final. [More information on types of peer review.](#)

Double-blind review

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:

Title page (with author details): This should include the title, authors' names, affiliations, acknowledgements and any Declaration of Interest statement, and a complete address for the corresponding author including an e-mail address.

Blinded manuscript (no author details): The main body of the paper (including the references, figures, tables and any acknowledgements) should not include any identifying information, such as the authors' names or affiliations.

REVISED SUBMISSIONS

Use of word processing software

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 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.

- 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?
- 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): 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.

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 detail to allow the work to be reproduced. Methods already published should be indicated by a reference: only relevant modifications should 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.

Appendices

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

Include in the manuscript a short (maximum 100 words) biography of each author, along with a passport-type photograph accompanying the other figures.

Essential title page information

- **Title.** Concise and informative. Titles are often used in information-retrieval systems. Avoid abbreviations and formulae where possible.

- **Author names and affiliations.** Please clearly indicate the given name(s) and family name(s) of each author and check that all names are accurately spelled. Present the authors' affiliation addresses (where the actual work was done) below the names. Indicate all affiliations with a lower-case superscript letter immediately after the author's name and in front of the appropriate address. Provide the full postal address of each affiliation, including the country name and, if available, the e-mail address of each author.

- **Corresponding author.** Clearly indicate who will handle correspondence at all stages of refereeing and publication, also post-publication. **Ensure that the e-mail address is given and that contact details are kept up to date by the corresponding author.**

- **Present/permanent address.** If an author has moved since the work described in the article was done, or was visiting at the time, a 'Present address' (or 'Permanent address') may be indicated as a footnote to that author's name. The address at which the author actually did the work must be retained as the main, affiliation address. Superscript Arabic numerals are used for such footnotes.

Abstract

A concise and factual abstract is required. The abstract should state briefly the purpose of the research, the principal results and major conclusions. An abstract is often presented separately from the article, so it must be able to stand alone. For this reason, References should be avoided, but if essential, then cite the author(s) and year(s). Also, non-standard or uncommon abbreviations should be avoided, but if essential they must be defined at their first mention in the abstract itself.

Highlights

Highlights are mandatory for this journal. They consist of a short collection of bullet points that convey the core findings of the article and should be submitted in a separate editable file in the online submission system. Please use 'Highlights' in the file name and include 3 to 5 bullet points (maximum 85 characters, including spaces, per bullet point). You can view [example Highlights](#) on our information site.

Keywords

Immediately after the abstract, provide a maximum of 6 keywords, using American spelling and avoiding general and plural terms and multiple concepts (avoid, for example, 'and', 'of'). Be sparing with abbreviations: only abbreviations firmly established in the field may be eligible. These keywords will be used for indexing purposes.

Abbreviations

Define abbreviations that are not standard in this field in a footnote to be placed on the first page of the article. Such abbreviations that are unavoidable in the abstract must be defined at their first mention there, as well as in the footnote. Ensure consistency of abbreviations throughout the article.

Acknowledgements

Place acknowledgements, if any, at the bottom of the title page (that is, do not include them at the end of the article, as a footnote, or otherwise in the body of the manuscript).

Formatting of funding sources

List funding sources in this standard way to facilitate compliance to funder's requirements:

Funding: This work was supported by the National Institutes of Health [grant numbers xxxx, yyyy]; the Bill & Melinda Gates Foundation, Seattle, WA [grant number zzzz]; and the United States Institutes of Peace [grant number aaaa].

It is not necessary to include detailed descriptions on the program or type of grants and awards. When funding is from a block grant or other resources available to a university, college, or other research institution, submit the name of the institute or organization that provided the funding.

If no funding has been provided for the research, please include the following sentence:

This research did not receive any specific grant from funding agencies in the public, commercial, or not-for-profit sectors.

Math formulae

Please submit math equations as editable text and not as images. Present simple formulae in line with normal text where possible and use the solidus (/) instead of a horizontal line for small fractional terms, e.g., X/Y. In principle, variables are to be presented in italics. Powers of e are often more conveniently denoted by exp. Number consecutively any equations that have to be displayed separately from the text (if referred to explicitly in the text).

Footnotes

Footnotes should be used sparingly. Number them consecutively throughout the article. Many word processors build footnotes into the text, and this feature may be used. Should this not be the case, indicate the position of footnotes in the text and present the footnotes themselves separately at the end of the article.

Artwork

Electronic artwork

General points

- Make sure you use uniform lettering and sizing of your original artwork.
- Preferred fonts: Arial (or Helvetica), Times New Roman (or Times), Symbol, Courier.
- Number the illustrations according to their sequence in the text.
- Use a logical naming convention for your artwork files.
- Indicate per figure if it is a single, 1.5 or 2-column fitting image.
- For Word submissions only, you may still provide figures and their captions, and tables within a single file at the revision stage.
- Please note that individual figure files larger than 10 MB must be provided in separate source files. A detailed [guide on electronic artwork](#) is available.

You are urged to visit this site; some excerpts from the detailed information are given here.

Formats

Regardless of the application used, when your electronic artwork is finalized, please 'save as' or convert the images to one of the following formats (note the resolution requirements for line drawings, halftones, and line/halftone combinations given below):

EPS (or PDF): Vector drawings. Embed the font or save the text as 'graphics'.

TIFF (or JPG): Color or grayscale photographs (halftones): always use a minimum of 300 dpi.

TIFF (or JPG): Bitmapped line drawings: use a minimum of 1000 dpi.

TIFF (or JPG): Combinations bitmapped line/half-tone (color or grayscale): a minimum of 500 dpi is required.

Please do not:

- Supply files that are optimized for screen use (e.g., GIF, BMP, PICT, WPG); the resolution is too low.
- Supply files that are too low in resolution.
- Submit graphics that are disproportionately large for the content.

Color artwork

Please make sure that artwork files are in an acceptable format (TIFF (or JPEG), EPS (or PDF), or MS Office files) and with the correct resolution. If, together with your accepted article, you submit usable color figures then Elsevier will ensure, at no additional charge, that these figures will appear in color online (e.g., ScienceDirect and other sites) regardless of whether or not these illustrations are reproduced in color in the printed version. **For color reproduction in print, you will receive information regarding the costs from Elsevier after receipt of your accepted article.** Please indicate your preference for color: in print or online only. [Further information on the preparation of electronic artwork.](#)

Figure captions

Ensure that each illustration has a caption. A caption should comprise a brief title (**not** on the figure itself) and a description of the illustration. Keep text in the illustrations themselves to a minimum but explain all symbols and abbreviations used.

Tables

Please submit tables as editable text and not as images. Tables can be placed either next to the relevant text in the article, or on separate page(s) at the end. Number tables consecutively in accordance with their appearance in the text and place any table notes below the table body. Be sparing in the use of tables and ensure that the data presented in them do not duplicate results described elsewhere in the article. Please avoid using vertical rules and shading in table cells.

References

Citation in text

Please ensure that every reference cited in the text is also present in the reference list (and vice versa). Any references cited in the abstract must be given in full. Unpublished results and personal communications are not recommended in the reference list, but may be mentioned in the text. If these references are included in the reference list they should follow the standard reference style of the journal and should include a substitution of the publication date with either 'Unpublished results' or 'Personal communication'. Citation of a reference as 'in press' implies that the item has been accepted for publication.

Web references

As a minimum, the full URL should be given and the date when the reference was last accessed. Any further information, if known (DOI, author names, dates, reference to a source publication, etc.), should also be given. Web references can be listed separately (e.g., after the reference list) under a different heading if desired, or can be included in the reference list.

Data references

This journal encourages you to cite underlying or relevant datasets in your manuscript by citing them in your text and including a data reference in your Reference List. Data references should include the following elements: author name(s), dataset title, data repository, version (where available), year, and global persistent identifier. Add [dataset] immediately before the reference so we can properly identify it as a data reference. The [dataset] identifier will not appear in your published article.

References in a special issue

Please ensure that the words 'this issue' are added to any references in the list (and any citations in the text) to other articles in the same Special Issue.

Reference management software

Most Elsevier journals have their reference template available in many of the most popular reference management software products. These include all products that support [Citation Style Language styles](#), such as [Mendeley](#) and [Zotero](#), as well as [EndNote](#). Using the word processor plug-ins from these products, authors only need to select the appropriate journal template when preparing their article, after which citations and bibliographies will be automatically formatted in the journal's style. If no template is yet available for this journal, please follow the format of the sample references and citations as shown in this Guide.

Users of Mendeley Desktop can easily install the reference style for this journal by clicking the following link:

<http://open.mendeley.com/use-citation-style/journal-of-accounting-education>

When preparing your manuscript, you will then be able to select this style using the Mendeley plug-ins for Microsoft Word or LibreOffice.

Reference formatting

There are no strict requirements on reference formatting at submission. References can be in any style or format as long as the style is consistent. Where applicable, author(s) name(s), journal title/book title, chapter title/article title, year of publication, volume number/book chapter and the pagination must be present. Use of DOI is highly encouraged. The reference style used by the journal will be applied to the accepted article by Elsevier at the proof stage. Note that missing data will be highlighted at proof stage for the author to correct. If you do wish to format the references yourself they should be arranged according to the following examples:

Reference style

Text: Citations may be made directly (or parenthetically). Groups of references should be listed first alphabetically, then chronologically. All citations in the text should refer to:

1. Single author: the author's name (without initials, unless there is ambiguity) followed by a comma and the year of publication; 2. Two authors: both authors' names with an ampersand ("&") between each if the citation is given parenthetically followed by a comma and the year of publication (e.g., "(Smith & Jones, 2011)..."); if the citation is within the body of text, rather than made parenthetically, then use the word "and," as in "...according to Smith and Jones (2011, 390) ..." . If a page number(s) is (are) given, place after the comma, but without "p." or "pp." 3. Three or more authors: first author's name followed by "et al." and the year of publication and page number after a comma-if applicable;

Examples: "as demonstrated (Allan, 1996a, 1996b, 1999; Allan & Jones, 1995)." "...Kramer et al. (2000, 998) have recently shown"

List: References should be arranged first alphabetically and then further sorted chronologically if necessary. More than one reference from the same author(s) in the same year must be identified by the letters "a", "b", "c", etc., placed after the year of publication. For multiple authors, always use an ampersand ("&") between the name of the last and the next-to-last author's name. Note that the standard format for all authors of a given work is the same: last name, first initial (followed by a period), then middle initial (followed by a period). Place the year of publication in parentheses, after the name of the last author. Use a period after the listed date. Italicize the names of journals and the titles of books. In terms of the latter, capitalize only the first letter of the first word in the title; if a colon (":") appears in the title of a book, capitalize the first letter of the first word following the colon. Note that the volume of the work cited from a journal should be italicized, with a comma placed both before and after the volume number. Finally, do not use "p." or "pp." before page numbers for a listed article.

Journals and books: When referring to a book or journal in the text, the full title must be written out in italics with the title acronym in round brackets. Thereafter, the acronym may be used when referring to the title, provided the acronym is italicized.

Examples:

Reference to a journal publication: Bailey, C. D., Hermanson, D. R., & Louwers, T. J. (2008). An examination of the peer review process in accounting journals. *Journal of Accounting Education*, 26, 55-72.

Reference to a website: ISI Web of Knowledge, (2009). *Journal Citation Reports_ Science Edition*. http://thomsonreuters.com/products_services/science/science_products/scholarly_research_analysis/research

Reference to a book: Kuhn, T. S. (1970). *The structure of scientific revolutions* (2nd ed.). Chicago, IL: University of Chicago Press.

Reference to a chapter in an edited book: Mettam, G.R., Adams, L.B., 1999. How to prepare an electronic version of your article, in: Jones, B.S., Smith, R.Z. (Eds.), *Introduction to the electronic age*. e-publishing inc., New York, 281-304.

Reference to an unpublished or working paper: Robinson, L. M., & Adler, R. D. (2003). *Business research in eight business disciplines*. Unpublished paper presented at the international business and economics research conference, Las Vegas, NV.

Journal abbreviations source

Journal names should be abbreviated according to the [List of Title Word Abbreviations](#).

Video

Elsevier accepts video material and animation sequences to support and enhance your scientific research. Authors who have video or animation files that they wish to submit with their article are strongly encouraged to include links to these within the body of the article. This can be done in the same way as a figure or table by referring to the video or animation content and noting in the body text where it should be placed. All submitted files should be properly labeled so that they directly relate to the video file's content. In order to ensure that your video or animation material is directly usable, please provide the files in one of our recommended file formats with a preferred maximum size of 150 MB in total. Any single file should not exceed 50 MB. Video and animation files supplied will be published online in the electronic version of your article in Elsevier Web products, including [ScienceDirect](#). Please supply 'stills' with your files: you can choose any frame from the video or animation or make a separate image. These will be used instead of standard icons and will personalize the link to your video data. For more detailed instructions please visit our [video instruction pages](#). Note: since video and animation cannot be embedded in the print version of the journal, please provide text for both the electronic and the print version for the portions of the article that refer to this content.

Supplementary material

Supplementary material such as applications, images and sound clips, can be published with your article to enhance it. Submitted supplementary items are published exactly as they are received (Excel or PowerPoint files will appear as such online). Please submit your material together with the article and supply a concise, descriptive caption for each supplementary file. If you wish to make changes to

supplementary material during any stage of the process, please make sure to provide an updated file. Do not annotate any corrections on a previous version. Please switch off the 'Track Changes' option in Microsoft Office files as these will appear in the published version.

RESEARCH DATA

This journal encourages and enables you to share data that supports your research publication where appropriate, and enables you to interlink the data with your published articles. Research data refers to the results of observations or experimentation that validate research findings. To facilitate reproducibility and data reuse, this journal also encourages you to share your software, code, models, algorithms, protocols, methods and other useful materials related to the project.

Below are a number of ways in which you can associate data with your article or make a statement about the availability of your data when submitting your manuscript. If you are sharing data in one of these ways, you are encouraged to cite the data in your manuscript and reference list. Please refer to the "References" section for more information about data citation. For more information on depositing, sharing and using research data and other relevant research materials, visit the [research data](#) page.

Data linking

If you have made your research data available in a data repository, you can link your article directly to the dataset. Elsevier collaborates with a number of repositories to link articles on ScienceDirect with relevant repositories, giving readers access to underlying data that gives them a better understanding of the research described.

There are different ways to link your datasets to your article. When available, you can directly link your dataset to your article by providing the relevant information in the submission system. For more information, visit the [database linking page](#).

For [supported data repositories](#) a repository banner will automatically appear next to your published article on ScienceDirect.

In addition, you can link to relevant data or entities through identifiers within the text of your manuscript, using the following format: Database: xxxx (e.g., TAIR: AT1G01020; CCDC: 734053; PDB: 1XFN).

Mendeley Data

This journal supports Mendeley Data, enabling you to deposit any research data (including raw and processed data, video, code, software, algorithms, protocols, and methods) associated with your manuscript in a free-to-use, open access repository. During the submission process, after uploading your manuscript, you will have the opportunity to upload your relevant datasets directly to *Mendeley Data*. The datasets will be listed and directly accessible to readers next to your published article online.

For more information, visit the [Mendeley Data for journals page](#).

Data statement

To foster transparency, we encourage you to state the availability of your data in your submission. This may be a requirement of your funding body or institution. If your data is unavailable to access or unsuitable to post, you will have the opportunity to indicate why during the submission process, for example by stating that the research data is confidential. The statement will appear with your published article on ScienceDirect. For more information, visit the [Data Statement page](#).

Interactive plots

This journal enables you to show an Interactive Plot with your article by simply submitting a data file. [Full instructions](#).

AFTER ACCEPTANCE

Online proof correction

Corresponding authors will receive an e-mail with a link to our online proofing system, allowing annotation and correction of proofs online. The environment is similar to MS Word: in addition to editing text, you can also comment on figures/tables and answer questions from the Copy Editor. Web-based proofing provides a faster and less error-prone process by allowing you to directly type your corrections, eliminating the potential introduction of errors.

If preferred, you can still choose to annotate and upload your edits on the PDF version. All instructions for proofing will be given in the e-mail we send to authors, including alternative methods to the online version and PDF.

We will do everything possible to get your article published quickly and accurately. Please use this proof only for checking the typesetting, editing, completeness and correctness of the text, tables and figures. Significant changes to the article as accepted for publication will only be considered at this stage with permission from the Editor. It is important to ensure that all corrections are sent back to us in one communication. Please check carefully before replying, as inclusion of any subsequent corrections cannot be guaranteed. Proofreading is solely your responsibility.

Offprints

The corresponding author will, at no cost, receive a customized [Share Link](#) providing 50 days free access to the final published version of the article on [ScienceDirect](#). The Share Link can be used for sharing the article via any communication channel, including email and social media. For an extra charge, paper offprints can be ordered via the offprint order form which is sent once the article is accepted for publication. Both corresponding and co-authors may order offprints at any time via Elsevier's [Webshop](#). Corresponding authors who have published their article open access do not receive a Share Link as their final published version of the article is available open access on ScienceDirect and can be shared through the article DOI link.

AUTHOR INQUIRIES

Visit the [Elsevier Support Center](#) to find the answers you need. Here you will find everything from Frequently Asked Questions to ways to get in touch.

You can also [check the status of your submitted article](#) or find out [when your accepted article will be published](#).

© Copyright 2014 Elsevier | <http://www.elsevier.com>