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### DESCRIPTION

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

## AUDIENCE

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

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Divide the article into clearly defined sections.

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- 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? 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): 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 for educational cases.

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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.

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