

Journal of Accounting and Management Information Systems

Author guidelines for the structured abstract

Starting with the first issue of 2019, all articles published in the Journal of Accounting and Management Information Systems will have a **structured abstract**.¹

The structured abstract should have maximum 250 words and should briefly summarize the submitted paper, and help the reader to quickly have an overview of the paper. The structured abstract should have the following format:

Research Question: (15-25 words) In one sentence, define the key features of the research question. **Motivation:** (60-90 words) In a few sentences, capture the core scholarly motivation for the study. If relevant, identify a ‘puzzle’ that this research aims to resolve. Identify up to 3 key papers upon which the research builds. *What’s New?* Highlight where novelty exists in the study; how does it improve or build on existing literature? *So What?* Outline the primary reason why it is important to know the answer to your research question. **Idea:** (30-50 words) Articulate the core idea behind the research – what specifically does the study do?. **Data:** (20-30 words) Provide an overview of what data were collected/analyzed/used in the study; including data source(s), time period, sample size and measurement tool(s). **Tools:** (20-30 words) Provide a brief summary of the empirical framework, research design and approach. **Findings:** (40-70 words) highlight the key takeaway points. Highlight any novel result - how do the findings agree/disagree with existing literature? What do the findings add? Highlight any important implications this research has for influence in real-world decisions/behaviour/activity. **Contribution:** (15-25 words) Outline the primary contribution of this paper to the relevant research literature.

Example Abstract²

Research Question: How do accounting internships contribute to forming and developing student’s’ competencies, professional and ethical values and understanding of the accounting profession? **Motivation:** We draw on previous research that examines the impact of accounting internships on students attitudes and perceptions (Martin and Wilkerson, 2006). We employ Saemann and Crooker’s (1999) approach to measure students perceptions. Key stakeholders include: students (identifying needed skills and abilities to increase employability), organisations (to tailor internship programs to increase benefits) and universities (if perceived benefits from internships outweigh the costs). **Idea:** We examine the appropriate competencies of accounting university students and the extent to which internships have a positive effect on competencies. Demographics among respondents were used as the independent variables and an array

¹ The template for the structured abstract follows the Prof. Robert Faff’s “Pitching research” template tools Faff, R., (2018), “Pitching Research”, Available at SSRN: <http://ssrn.com/abstract=2462059>. Our abstract adaptation of Faff’s (2018) pitching framework follows the model employed by the *Journal of Sustainable Business and Management Solutions in Emerging Economies* (JSBMSEE). The *Journal of Accounting and Management Information Systems* (JAMIS) acknowledges the contribution of Prof. Faff and Prof. Mladen Čudanov (the editor of JSBMSEE) to developing the abstract template.

² This example is derived from: Albu, N., Calu, D.A. & Guse, G.R. (2016) “The role of accounting internships in preparing students’ transition from school to active life”, *Accounting and Management Information Systems*, vol. 15, no. 1: 131-153.

competencies were used as the dependent variables. **Data:** We analyse a sample of 159 second-year students before and after the internship experience and survey 11 tutors from host organisations. **Tools:** We survey students and tutors and principal component analysis applied. Responses are triangulated with content analysis of students' essays describing the internship experience. **Findings:** Internships help students develop competencies. Interaction between students, supervisors and tutors is essential; professional counselling maximises student' benefits; the internships are a self-knowledge/awareness tool; internships bridge the gap between theoretical and practical knowledge, while allowing students to become familiar with the accounting profession. **Contribution:** Our study enhances literature on the consequence of internships on students' competencies and the image of accounting, identifying the extent competencies are influenced by accounting internships.